

BOARD OF EQUALIZATION
SARPY COUNTY, NEBRASKA

RESOLUTION CORRECTING 2011-2012 LEVY OF TAXES

WHEREAS, by virtue of Neb. Rev. Stat. Sec. 77-1601 (Reissue 2009), the Board is required by law to levy the taxes necessary for all political subdivisions within the County; and,

WHEREAS, ON October 14, 2011, the Sarpy County Board of Equalization approved Resolution 2011-337 setting tax levies for the 2011-2012 tax year; and,

WHEREAS, by clerical error, Resolution 2011-337 incorrectly listed the various levies for the Ashland -Greenwood Public Schools #78-0001, and said levies should be corrected as shown on the attached Exhibit "A"; and,

WHEREAS, pursuant to Neb. Rev. Stat. §77-1601(2)(Reissue 2009), a public hearing was held regarding what adjustment to the levied taxes is proper, legal, or necessary, and notice of said hearing given as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF EQUALIZATION that the October 14, 2011 Resolution Setting the 2011-2012 Levy of Taxes, a/k/a Resolution 2011-337 is hereby corrected as shown on the attached Exhibit "A".

BE IT FURTHER RESOLVED that the Sarpy County Clerk and Sarpy County Treasurer are hereby authorized to take such action as may be necessary to properly account for the above corrections.

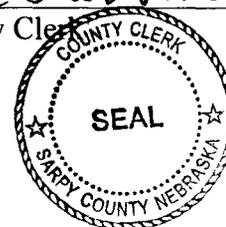
The above and foregoing Resolution was duly approved by a vote of the Sarpy County Board of Commissioners at a public meeting duly held in accordance with applicable law on this ^{25th} day of October, 2011.



Chairman, Sarpy County Board



Sarpy County Clerk



2011-2012 SARPY COUNTY TAX LEVIES

Approved:				
Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
County & Cities:				
Sarpy County	General	\$11,197,886,358	0.260375	\$29,156,496.00
	Child Support - County Attny		0.002079	\$232,822.00
	Employment Security		0.000436	\$48,854.00
	Medical		0.000582	\$65,207.00
	Institutions		0.000208	\$23,319.00
	Sheriff/Admin Bond		0.004644	\$519,974.00
	Courthouse Admin Bond		0.004937	\$552,804.00
	Courthouse Remodel Bond		0.007027	\$786,829.00
	Sinking Fund		0.004732	\$529,931.00
	Information Systems		0.014880	\$1,666,225.00
	800 MHZ Bond		0.000000	
	Total		0.299900	\$33,582,461.00
City of Bellevue	General	\$2,704,037,252	0.340876	\$9,217,414.02
	Bond		0.184000	\$4,975,428.54
	Special Reserve		0.030000	\$811,211.18
		Total		0.554876
City of Gretna	General	\$299,252,673	0.158729	\$475,000.00
	Bond		0.218962	\$655,250.00
	Street		0.088888	\$266,000.00
		Total		0.466579
City of LaVista	General	\$1,059,337,658	0.500000	\$5,296,688.29
	Bond		0.050000	\$529,668.83
		Total		0.550000
City of Papillion	General	\$1,352,359,049	0.221204	\$2,991,473.00
	Bond		0.221204	\$2,991,473.00
	Capital Improvement		0.010055	\$135,975.00
		Total		0.452463
City of Springfield	General	\$77,727,901	0.499943	\$388,595.00
	Bond		0.341325	\$265,305.00
		Total		0.841268
Schools, ESUs & College:				
Learning Community #00-9000-000	General	\$47,546,175,644	0.950000	\$451,688,664.11
	Elementary Learning Cer	\$47,546,175,644	0.010000	\$4,754,617.52
	Special Building	\$47,546,175,644	0.000000	
	Capital Projects	\$47,546,175,644	0.000000	
		Total		0.960000
Bellevue Public Schools #77-0001	General	\$2,426,175,792	0.099354	\$2,410,504.10
	Special Building	\$2,426,175,792	0.000000	
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
		Total		1.059354
Gretna Public Schools #37-0037	General	\$1,478,906,353	0.097381	\$1,440,171.70
	Bond	\$1,478,906,353	0.288155	\$4,261,536.07
	Special Building		0.002619	\$38,737.37
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.348155	\$5,740,445.14

Exhibit "A"

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
Papillion-LaVista Public Schools #59-0027	General	\$4,113,352,450	0.092571	\$3,807,756.00
	Bond #1	\$3,155,878,259	0.014107	\$445,204.00
	Bond #2	\$3,862,371,975	0.026843	\$1,036,788.00
	Bond #3	\$3,832,346,762	0.110936	\$4,251,469.00
	Bond #4	\$4,113,352,450	0.062300	\$2,562,607.00
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.266757	\$12,103,824.00
South Sarpy Public Schools #77-0046	General	\$1,074,296,755	0.099995	\$1,074,242.41
	Bond	\$1,472,928,788	0.029647	\$436,677.77
	Special Building	\$1,074,296,755	0.000000	
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.089642	\$1,510,920.18
Millard Public Schools #17	General	\$9,160,315,269	0.090000	\$8,244,282.75
	Special Building		0.010000	\$916,031.30
	Bond		0.160000	\$14,656,504.90
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
(Douglas County Levy)	Total		1.220000	\$23,816,818.95
Omaha Public Schools #1	General	\$19,232,921,295	0.119631	\$23,008,613.42
	Special Building		0.000000	
	Undertaking Fund		0.033630	\$6,467,933.19
	Bond		0.105832	\$20,354,522.94
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
(Douglas County Levy)	Total		1.219093	\$49,831,069.55
Louisville Public Schools #13-0032	General	\$385,371,604	0.995867	\$3,837,790.00
	Bond		0.123945	\$477,650.00
(Cass County Levy)	Special Building		0.054126	\$208,587.50
	Qual Capital Purpose Undertaking Fund		0.023406	\$90,200.00
	Total		1.197344	\$4,614,227.50
Ashland-Greenwood Public Schools #78-0001	Affiliated General	\$499,106,872	0.959560	\$4,789,194.90
	Bond Funds			
(Saunders County Levy)	Bond #2 - 94 Issue Elm K	\$478,430,631	0.039910	\$190,908.90
	Bond #3 - 94 Issue Aff 9-	\$499,106,872	0.015180	\$75,757.50
	Bond Fund-2009	\$499,106,872	0.064560	\$322,222.48
	Total		1.079210	\$5,378,083.78
Educational Service Unit #2 (Dodge County Levy)	General	\$8,168,824,256	0.014999	\$1,225,224.00
Educational Service Unit #3 (Douglas County Levy)	General	\$32,639,033,751	0.016087	\$5,250,698.00
Educational Service Unit #19 (Douglas County Levy)	General	\$19,232,921,295	0.015000	\$2,884,938.75
Metro Community College (Douglas County Levy)	General	\$52,878,878,900	0.075000	\$39,659,159.17
	Capital		0.010000	\$5,287,887.89
	Total		0.085000	\$44,947,047.06

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
Ag Society, NRD, MUD & Drainage:				
Sarpy Agricultural Society	General	\$11,197,886,358	0.000626	\$70,105.24
(Sarpy Board Allocation)	Capital Construction		0.000714	\$80,000.00
	Total		0.001340	\$150,105.24
Papio-Missouri NRD	General	\$51,938,521,528	0.032753	\$17,011,250.21
(Douglas County Levy)			0.000000	
	Total		0.032753	\$17,011,250.21
Rudersdorf Drainage District	General		No budget this year	
(Levy per Unit of Benefit)				
Western Sarpy Drainage	General		1.250000	
(Levy per Unit of Benefit; now under project management of the Papio-Missouri NRD)				
Metropolitan Utilities		\$40,858,982,589	0.000000	
(Douglas County Levy)				
Fire Districts:				
Eastern Sarpy Fire District	General	\$701,198,883	0.084109	\$589,771.94
(Sarpy Board Allocation)	Bond		0.015791	\$110,726.81
	Sinking		0.000000	
	Total		0.099900	\$700,498.75
Good Luck Fire District	General	\$20,812,083	0.100903	\$21,000.00
(Sarpy Board Allocation)	Total		0.100903	\$21,000.00
Gretna Rural Fire District	General	\$1,214,038,554	0.013179	\$160,000.01
(Sarpy Board Allocation)	Sinking		0.002471	\$30,000.00
	Bond		0.028830	\$350,000.00
	Total		0.044480	\$540,000.01
Millard Suburban Fire District	General	\$3,994,644,957	0.055500	\$2,217,028.00
(Douglas County Levy)	Ambulance		0.037000	\$1,478,020.13
	Total		0.092500	\$3,695,048.13
Papillion Rural Fire District	General	\$2,023,594,909	0.072055	\$1,458,106.12
(Sarpy Board Allocation)	Bond		0.025021	\$506,324.00
	Ambulance		0.048037	\$972,069.32
	Total		0.145113	\$2,936,499.44
Springfield Rural Fire District	General	\$340,456,054	0.025323	\$86,214.14
(Sarpy Board Allocation)	Bond		0.041116	\$139,980.43
	Total		0.066439	\$226,194.57
Sanitary & Improvement Districts:				
SID #23	General	\$45,494,945	0.180000	\$81,890.90
Westmont	Bond		0.250000	\$113,737.36
	Total		0.430000	\$195,628.26
SID #24	General	\$6,725,406	0.212719	\$14,306.22
Thousand Oaks	Bond		0.000000	\$0.00
	Total		0.212719	\$14,306.22
SID #29	General	\$7,524,770	0.058008	\$4,365.00
Westridge Farms	Bond		0.270002	\$20,317.00
	Total		0.328010	\$24,682.00
SID #34	General	\$14,512,361	0.290001	\$42,086.00
Sarpy Heights	Bond		0.370002	\$53,696.00
	Total		0.660003	\$95,782.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #38	General	\$23,036,650	0.164954	\$38,000.00
Highland Estates & Trailsides Acres	Construction Fund		0.093330	\$21,500.00
	Total		0.258284	\$59,500.00
SID #48	General	\$77,940,515	0.100000	\$77,940.52
Sapp Bros Replat, B4 Corners Lakeview South & TLs 23&26-1	Bond			
	Total		0.100000	\$77,940.52
SID #52	General	\$74,185,434	0.105168	\$78,019.00
Prairie Corners (West of Hwy 50/South of I-80)	Bond		0.317913	\$235,845.00
	Total		0.423081	\$313,864.00
SID #59	General	\$134,391,817	0.115000	\$154,550.59
Oakdale Industrial Park	Bond		0.145000	\$194,868.13
	Total		0.260000	\$349,418.72
SID #65	General	\$64,786,566	0.355012	\$230,000.00
The Meadows	Bond		0.230000	\$149,009.00
	Total		0.585012	\$379,009.00
SID #67	General	\$33,594,368	0.270000	\$90,704.79
Normandy Hills & French Villag	Bond		0.330000	\$110,861.41
	Total		0.600000	\$201,566.20
SID #68	General	\$25,873,943	0.137977	\$35,700.00
Echo Hills	Bond		0.459613	\$118,920.00
	Total		0.597590	\$154,620.00
SID #79	General	\$21,753,351	0.204199	\$44,420.12
Meadow Oaks	Bond		0.260799	\$56,732.50
	Total		0.464998	\$101,152.62
SID #81	General	\$19,758,932	0.399996	\$79,035.00
Fairview Heights	Bond		0.375000	\$74,096.00
	Total		0.774996	\$153,131.00
SID #87	General	\$17,451,705	0.128068	\$22,350.00
The Meadows II - Commerical	Bond		0.213159	\$37,200.00
	Total		0.341227	\$59,550.00
SID #92	General	\$29,095,642	0.171847	\$50,000.00
Rock Creek	Bond		0.556784	\$162,000.00
	Total		0.728631	\$212,000.00
SID #96	General	\$38,164,173	0.134524	\$51,340.00
Willow Creek	Bond		0.299915	\$114,460.00
	Total		0.434439	\$165,800.00
SID #97	General	\$56,741,646	0.380003	\$215,620.00
Hawaiian Village	Bond		0.140003	\$79,440.00
	Total		0.520006	\$295,060.00

2011-2012 SАРY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #101 - Hansons Lakes,	General	\$64,507,712	0.150000	\$96,761.57
Hansons Lakes, Betty Lake &	Bond		0.330000	\$212,875.45
Lots 5-76, O.L. 1,2,3 Chris Lake	Total		0.480000	\$309,637.02
SID #104	General	\$122,378,738	0.150003	\$183,572.00
Millard Highlands South / Millard	Bond		0.290002	\$354,901.00
Highlands South II	Total		0.440005	\$538,473.00
SID #111	General	\$63,008,742	0.190001	\$119,717.00
Stonecroft South	Bond		0.350001	\$220,531.00
	Total		0.540002	\$340,248.00
SID #130	General	\$3,394,344	0.114340	\$3,881.10
Merrill Mission Estates				
SID #133	General	\$38,614,446	0.250000	\$96,536.12
Southridge	Bond		0.280000	\$108,120.45
	Total		0.530000	\$204,656.57
SID #137	General	\$49,345,582	0.099999	\$49,345.00
Cotton Wood	Bond		0.370003	\$182,580.00
	Total		0.470002	\$231,925.00
SID #143	General	\$75,732,150	0.310000	\$234,769.00
Eagle Ridge	Bond		0.370001	\$280,210.00
	Total		0.680001	\$514,979.00
SID #147	General	\$32,385,238	0.304997	\$98,774.00
Black Hawk	Bond		0.300001	\$97,156.00
	Total		0.604998	\$195,930.00
SID #151	General	\$5,419,342	0.187200	\$10,145.00
Schwerts Industrial Park	Bond		0.519989	\$28,180.00
(Lots 1-11)	Total		0.707189	\$38,325.00
SID #156	General	\$64,761,966	0.170000	\$110,095.34
Birchfield & Emerald Oaks	Bond		0.350000	\$226,666.88
	Total		0.520000	\$336,762.22
SID #158	General	\$133,986,402	0.280000	\$375,161.93
Tiburon	Construction Bond		0.380000	\$509,148.33
	Total		0.660000	\$884,310.26
SID #162	General	\$136,583,050	0.220000	\$300,483.00
Millard Park, Millard Park	Bond		0.580000	\$792,182.00
Replat 1 & 4	Total		0.800000	\$1,092,665.00
SID #163	General	\$40,854,727	0.055073	\$22,500.00
I-80 Industrial Park Subdivision	Bond		0.355161	\$145,100.00
	Total		0.410234	\$167,600.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #164	General	\$1,631,750	0.250000	\$4,079.38
Masters Addition & Pt NW1/4 Sec 31-14-12	Bond		1.000000	\$16,317.50
	Total		1.250000	\$20,396.88
SID #165	General	\$17,318,017	0.270000	\$46,758.65
Chalco Pointe Addition	Bond		0.430000	\$74,467.48
	Total		0.700000	\$121,226.13
SID #171	General	\$93,501,555	0.130000	\$121,552.02
Tregaron (Pt TLs 9A1,6,3A)\ in N1/2 Sec 10 T13N R13E)	Bond		0.500000	\$467,507.78
	Total		0.630000	\$589,059.80
SID #172	General	\$47,556,975	0.119999	\$57,068.00
Centech Business Park & N30' Chalco Business Park	Bond		0.500000	\$237,785.00
	Total		0.619999	\$294,853.00
SID #176	General	\$41,359,985	0.200000	\$82,719.97
Lake Ridge Estates	Bond		0.600000	\$248,159.91
	Total		0.800000	\$330,879.88
SID #177	General	\$17,036,641	0.200002	\$34,073.66
Fox Ridge Estates (Lots 1-53 & Outlot A)	Bond		0.750000	\$127,774.81
	Total		0.950002	\$161,848.47
SID #179	General	\$43,489,416	0.170000	\$73,932.00
Eagle Crest & Pt SW1/4 Sec19 T14 R13E	Bond		0.539998	\$234,842.00
	Total		0.709998	\$308,774.00
SID #180	General	\$201,330,343	0.150000	\$301,996.00
Lakewood Villages	Bond		0.600000	\$1,207,982.00
	Total		0.750000	\$1,509,978.00
SID #182	General	\$7,747,501	0.321629	\$24,918.21
370 Pointe (Pt TL 25A1 NW1/4 of SE1/4 Sec 32-T14N-R13E)	Bond		0.778371	\$60,304.30
	Total		1.100000	\$85,222.51
SID #183	General	\$46,020,137	0.100000	\$46,020.14
Pilgrim's Landing	Bond		0.340000	\$156,468.47
	Total		0.440000	\$202,488.61
SID #184	General	\$135,826,534	0.100000	\$135,826.00
Eagle Ridge 5th Platting, Eagle Hills, Heinen Addition	Bond		0.420000	\$570,472.00
	Total		0.520000	\$706,298.00
SID #186	General	\$48,420,093	0.170000	\$82,314.16
Oakhurst/Oakridge East	Bond		0.440000	\$213,048.41
	Total		0.610000	\$295,362.57
SID #189	General	\$76,737,295	0.060000	\$46,042.00
Hilltop Industrial Park	Bond		0.499999	\$383,686.00
	Total		0.559999	\$429,728.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #190	General	\$68,996,738	0.230000	\$158,692.50
Hickory Ridge	Bond		0.520000	\$358,783.04
	Total		0.750000	\$517,475.54
SID #191	General	\$4,632,324	0.380000	\$17,602.83
Summerfield 2nd Addition	Bond		0.590000	\$27,330.72
Replat I	Total		0.970000	\$44,933.55
SID #192	General	\$44,856,929	0.400000	\$179,427.72
Ballena / Lots 1-22	Bond		0.500011	\$224,289.58
Replatted as Tiburon Estates	Total		0.900011	\$403,717.30
SID #195	General	\$42,544,264	0.145000	\$61,689.18
Mayfair & Mayfair 2nd Addition	Bond		0.360000	\$153,159.35
	Total		0.505000	\$214,848.53
SID #197	General	\$26,486,167	0.173398	\$45,926.61
Heartland Hills Addition	Bond		0.600000	\$158,917.00
	Total		0.773398	\$204,843.61
SID #199	General	\$11,027,119	0.250000	\$27,567.80
Highway Crossing	Bond		0.700000	\$77,189.83
	Total		0.950000	\$104,757.63
SID #202	General	\$69,580,372	0.200000	\$139,160.74
Lincoln Place	Bond		0.700000	\$487,062.60
	Total		0.900000	\$626,223.34
SID #204	General	\$20,452,033	0.170839	\$34,940.00
Valley Ridge Business Park	Bond		0.440548	\$90,101.00
	Total		0.611387	\$125,041.00
SID #207	General	\$6,719,551	0.349726	\$23,500.00
Barrington Place 3	Bond		0.599742	\$40,300.00
	Total		0.949468	\$63,800.00
SID #208	General	\$49,061,837	0.120053	\$58,900.00
Sunrise	Bond		0.399903	\$196,200.00
	Total		0.519956	\$255,100.00
SID #209	General	\$10,775,368	0.400000	\$43,101.47
Riverchase	Bond		0.520000	\$56,031.90
	Total		0.920000	\$99,133.37
SID #210	General	\$33,484,305	0.249998	\$83,710.00
Eagle View	Bond		0.699999	\$234,390.00
	Total		0.949997	\$318,100.00
SID #212	General	\$36,554,464	0.200000	\$73,108.93
Twin Creek Plaza North/Replat	Bond		0.700000	\$255,881.25
	Total		0.900000	\$328,990.18

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #213	General	\$5,116,021	0.400000	\$20,464.08
Walnut Creek Estates	Bond		0.460000	\$23,533.70
	Total		0.860000	\$43,997.78
SID #215	General	\$65,321,814	0.125000	\$81,652.26
Piper's Glen	Bond		0.520000	\$339,673.43
t TLs Sec 16 & 9 - 13-13	Total		0.645000	\$421,325.69
SID #216	General	\$91,615,486	0.300000	\$274,846.00
Millard Park South	Bond		0.450000	\$412,270.00
	Total		0.750000	\$687,116.00
SID #217	General	\$9,130,107	0.200000	\$18,260.21
Pink Industrial park	Bond		0.850000	\$77,605.91
	Total		1.050000	\$95,866.12
SID #220	General	\$70,990,894	0.190000	\$134,882.70
Harrison Woods	Bond		0.560000	\$397,549.01
	Total		0.750000	\$532,431.71
SID #221	General	\$24,917,600	0.210000	\$52,327.00
Cedar Ridge, Cedar Hollow	Bond		0.689998	\$171,931.00
	Total		0.899998	\$224,258.00
SID #223	General	\$70,628,272	0.270000	\$190,696.33
Sugar Creek Addition	Bond		0.630000	\$444,958.11
	Total		0.900000	\$635,654.44
SID #224	General	\$21,179,716	0.200000	\$42,359.43
Commerce Business Center	Bond		0.680000	\$144,022.07
	Total		0.880000	\$186,381.50
SID #225	General	\$26,757,266	0.300001	\$80,272.00
Giles Ridge	Bond		0.600001	\$160,544.00
	Total		0.900002	\$240,816.00
SID #228	General	\$66,440,753	0.240011	\$159,465.00
Walnut Creek Hills	Bond		0.479980	\$318,902.33
	Total		0.719991	\$478,367.33
SID #230	General	\$35,130,359	0.130000	\$45,669.47
Cinnamon Acres, Replat II, Est	Bond		0.325000	\$114,173.67
	Total		0.455000	\$159,843.14
SID #231	General	\$8,423,668	0.350002	\$29,483.00
Edgewater Estates	Bond		0.700004	\$58,966.00
	Total		1.050006	\$88,449.00
SID #232	General	\$2,607,648	0.350000	\$9,126.77
Papillion Professional Park	Bond		0.650000	\$16,949.71
	Total		1.000000	\$26,076.48

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #233	General	\$78,506,995	0.170000	\$133,461.89
Springhill	Bond		0.530000	\$416,087.07
	Total		0.700000	\$549,548.96
SID #234	General	\$13,434,486	0.350002	\$47,021.00
Hill View	Bond		0.550003	\$73,890.00
	Total		0.900005	\$120,911.00
SID #235	General	\$40,766,586	0.240000	\$97,840.00
Sun Ridge	Bond		0.659999	\$269,059.00
	Total		0.899999	\$366,899.00
SID #236	General	\$14,946,937	0.350000	\$52,314.28
Crystal Creek	Bond		0.650000	\$97,155.09
	Total		1.000000	\$149,469.37
SID #237	General	\$107,099,560	0.210000	\$224,909.08
Cimarron Woods	Bond		0.400000	\$428,398.24
	Total		0.610000	\$653,307.32
SID #238	General	\$17,971,537	0.299919	\$53,900.00
Twin Creek Estates	Bond		0.599837	\$107,800.00
	Total		0.899756	\$161,700.00
SID #240	General	\$13,959,105	0.400004	\$55,837.00
Pebblebrook	Bond		0.450000	\$62,816.00
	Total		0.850004	\$118,653.00
SID #241	General	\$51,081,446	0.150000	\$76,622.17
Grandview	Bond		0.420000	\$214,542.08
	Total		0.570000	\$291,164.25
SID #242	General	\$6,170,637	0.400000	\$24,682.55
Cedar View	Bond		0.190000	\$11,724.21
	Total		0.590000	\$36,406.76
SID #243	General	\$41,033,592	0.400000	\$164,134.37
Cleanwater Falls	Bond		0.500000	\$205,167.96
	Total		0.900000	\$369,302.33
SID #244	General	\$17,075,283	0.349997	\$59,763.00
Edgewater On the Falls	Bond		0.600002	\$102,452.00
	Total		0.949999	\$162,215.00
SID #245	General	\$86,834,364	0.250000	\$217,085.91
Summit Ridge	Bond		0.610000	\$529,689.62
	Total		0.860000	\$746,775.53
SID #246	General	\$29,602,697	0.350000	\$103,609.44
Titan Springs	Bond		0.500000	\$148,013.49
	Total		0.850000	\$251,622.93

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #248	General	\$9,217,555	0.200000	\$18,435.11
SouthCrest Hills	Bond		0.650000	\$59,914.11
	Total		0.850000	\$78,349.22
SID #249	General	\$24,204,916	0.400000	\$96,819.66
Savannah Shores	Bond		0.500000	\$121,024.58
	Total		0.900000	\$217,844.24
SID #250	General	\$28,140,390	0.349995	\$98,490.00
Willow Park	Bond		0.600027	\$168,850.00
	Total		0.950022	\$267,340.00
SID #251	General	\$22,932,323	0.400000	\$91,729.29
Standing Stone	Bond		0.500000	\$114,661.62
	Total		0.900000	\$206,390.91
SID #254	General	\$336,592	0.400001	\$1,346.37
The Enclave	Bond		0.500000	\$1,682.96
	Total		0.900001	\$3,029.33
SID #255	General	\$21,492,016	0.400000	\$85,968.06
Cheyenne County Estates	Bond		0.500000	\$107,460.08
Lots 1-71	Total		0.900000	\$193,428.14
SID #257	General	\$74,611,734	0.250000	\$186,529.34
Stonecrest	Bond		0.700000	\$522,282.14
	Total		0.950000	\$708,811.48
SID #258 (12/17/04)	General	\$17,247,613	0.300000	\$51,742.84
Covington Heights	Bond		0.650000	\$112,109.48
	Total		0.950000	\$163,852.32
SID #260	General	\$54,649,728	0.300000	\$163,949.18
Palisades	Bond		0.600000	\$327,898.37
	Total		0.900000	\$491,847.55
SID #261	General	\$83,492,642	0.230000	\$192,033.08
Bellbrook	Bond		0.670000	\$559,400.70
			0.900000	\$751,433.78
SID #263 (1/18/05)	General	\$44,670,896	0.300001	\$134,013.00
Brook Park	Bond		0.599999	\$268,025.00
			0.900000	\$402,038.00
SID #264 (Note 1)(4/1/05)	General	\$118,969,451	0.400000	\$475,877.80
Shadow Lake	Bond		0.480000	\$571,053.36
	Total		0.880000	\$1,046,931.16
SID #265 (7/21/05)	General	\$25,561,152	0.399998	\$102,244.00
Williamsburg	Bond		0.500001	\$127,806.00
			0.899999	\$230,050.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #266 (3/22/05)	General	\$9,980,889	0.380000	\$37,927.37
Portal Plaza	Bond		0.500000	\$49,904.44
	Total		0.880000	\$87,831.81
SID #268 (6/27/05)	General	\$3,760,937	0.000000	
The Villa's at Creek Side				
SID #269 (4/13/05)	General	\$5,968,957	0.400000	\$23,875.82
Orchard Valley	Bond		0.470000	\$28,054.10
	Total		0.870000	\$51,929.92
SID #270	General	\$17,013,952	0.400000	\$68,055.81
Hyda Hills	Bond		0.450000	\$76,562.79
			0.850000	\$144,618.60
SID #272 (1/13/06)	General	\$18,305,314	0.400004	\$73,222.00
Settlers Creek	Bond		0.450001	\$82,374.00
SW Sec 24 T14N R12E	Total		0.850005	\$155,596.00
SID #274 (8/8/05)	General	\$7,250,949	0.400000	\$29,003.79
Hawk Ridge	Bond		0.500000	\$36,254.75
	Total		0.900000	\$65,258.54
SID #275 (1/30/06)	General	\$24,519,650	0.400000	\$98,078.60
Kingsbury Hills	Bond		0.550000	\$134,858.08
			0.950000	\$232,936.68
SID #276 (2/8/06)	General	\$27,018,148	0.310000	\$83,756.26
Portal Ridge	Bond		0.590000	\$159,407.07
	Total		0.900000	\$243,163.33
SID #279 (2/6/06)	General	\$4,044,843	0.400000	\$16,179.37
Spring Creek SW Q of Sec 22 T14N R13E	Bond		0.500000	\$20,224.22
			0.900000	\$36,403.59
SID #280 (Note 1)(10/04/06)	General	\$3,283,289	0.900000	\$29,549.60
Kennedy Town Center NW Corner				
SID #282 (Note 1)(2/16/06)	General	\$22,002,502	0.400000	\$88,010.01
Wick's South Pointe SW Qtr	Bond		0.450000	\$99,011.26
			0.850000	\$187,021.27
SID #284 (Note 1)(7/6/06)	General	\$2,065,161	0.400000	\$8,260.64
Southern Pines	Bond		0.480000	\$9,912.77
Lot 11E1/2 NE Sec 21			0.880000	\$18,173.41
SID #285 (Note 1)(2/27/08)	General	\$14,669,086	0.199999	\$29,338.00
Southgate Estates				
SID #286 (Note 1)(3/26/07)	General	\$32,423,962	0.440000	\$142,665.43
Stockmans Hollow	Bond		0.460000	\$149,150.22
	Total		0.900000	\$291,815.65

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation <small>(As certified by Cnty Assessor)</small>	2011-2012 Levy <small>(per \$100)</small>	2011-2012 Property Tax Request
SID #288 (Note 1)(3/19/08)	General	\$3,124,642	0.400000	\$12,498.57
West Cornhusker Plaza South	Bond		0.500000	\$15,623.21
	Total		0.900000	\$28,121.78
SID#289 (Note 1)(6/6/08)	General	\$5,632,290	0.900000	\$50,690.61
Colonial Pointe at Fairview				
SID#290 (Note 1)(2/1/10)	General	\$6,814,631	0.880000	\$59,968.75
Schewe Farms				
SID#291 (Note 1)(1/1/11)	General	\$66,524	0.901945	\$600.01
Whitetail Creek				
Notes:				
(Sarpy Board Allocation) These subdivisions received a levy allocation from the Sarpy County Board prior to 9/1/08 per Section 77-3443, Nebraska Statutes.				
("Other" County Levy) These subdivision tax levies are set by the County Board of Equalization of the named county per Section 77-3443 "...in which the greatest portion of the valuation is located,..." Included herewith for information purposes.				
(1) These SIDs have been in existence for five years or less and are not subject to the levy limit of forty cents per one hundred dollars of taxable valuation per Section 77-3442(7), Nebraska State Statutes.				
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BOARD OF EQUALIZATION
SARPY COUNTY, NEBRASKA

RESOLUTION SETTING 2011-2012 LEVY OF TAXES

WHEREAS, by virtue of Neb. Rev. Stat. § 77-1601(Reissue 2009) , the Board is required by law to levy the taxes necessary for all political subdivisions within the County; and,

WHEREAS, levies have been certified to the Sarpy County Clerk by those entities required to do so by Neb. Rev. Stat. § 13-508 (2010 Cum. Supp.), as shown on the attached Exhibit "A."

WHEREAS, it has been represented to the Sarpy County Clerk that all special hearing, publication and notice requirements required by Neb. Rev. Stat. §77-1601.02(Reissue 2009) or otherwise required by law have been met.

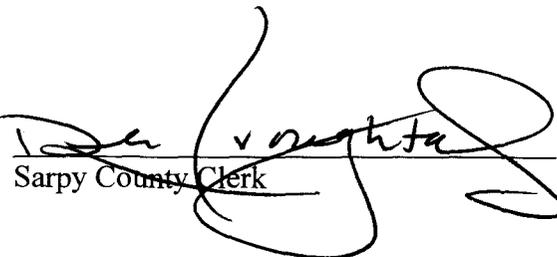
NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF EQUALIZATION the taxes for the current year, 2011-2012, are hereby levied at the rate set for the various political subdivisions as shown on the attached Exhibit "A."

BE IT FURTHER RESOLVED , that the County Clerk provide a certified copy of this resolution to the Sarpy County Assessor and the Property Tax Administrator.

The above and foregoing Resolution was duly approved by a vote of the Sarpy County Board of Equalization at a public meeting duly held in accordance with applicable law on this 14th day of October, 2011.


 Chairman, Sarpy County Board
 of Equalization




 Sarpy County Clerk

2011-2012 SARPY COUNTY TAX LEVIES

Approved:				
Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
County & Cities:				
Sarpy County	General	\$11,197,886,358	0.260375	\$29,156,496.00
	Child Support - County Attny		0.002079	\$232,822.00
	Employment Security		0.000436	\$48,854.00
	Medical		0.000582	\$65,207.00
	Institutions		0.000208	\$23,319.00
	Sheriff/Admin Bond		0.004644	\$519,974.00
	Courthouse Admin Bond		0.004937	\$552,804.00
	Courthouse Remodel Bond		0.007027	\$786,829.00
	Sinking Fund		0.004732	\$529,931.00
	Information Systems		0.014880	\$1,666,225.00
	800 MHZ Bond		0.000000	
	Total		0.299900	\$33,582,461.00
City of Bellevue	General	\$2,704,037,252	0.340876	\$9,217,414.02
	Bond		0.184000	\$4,975,428.54
	Special Reserve		0.030000	\$811,211.18
	Total		0.554876	\$15,004,053.74
City of Gretna	General	\$299,252,673	0.158729	\$475,000.00
	Bond		0.218962	\$655,250.00
	Street		0.088888	\$266,000.00
	Total		0.466579	\$1,396,250.00
City of LaVista	General	\$1,059,337,658	0.500000	\$5,296,688.29
	Bond		0.050000	\$529,668.83
	Total		0.550000	\$5,826,357.12
City of Papillion	General	\$1,352,359,049	0.221204	\$2,991,473.00
	Bond		0.221204	\$2,991,473.00
	Capital Improvement		0.010055	\$135,975.00
	Total		0.452463	\$6,118,921.00
City of Springfield	General	\$77,727,901	0.499943	\$388,595.00
	Bond		0.341325	\$265,305.00
	Total		0.841268	\$653,900.00
Schools, ESUs & College:				
Learning Community	General	\$47,546,175,644	0.950000	\$451,688,664.11
#00-9000-000	Elementary Learning Center		0.010000	\$4,754,617.52
	Special Building		0.000000	
	Capital Projects		0.000000	
	Total		0.960000	\$456,443,281.63
Bellevue Public Schools	General	\$2,426,175,792	0.099354	\$2,410,504.10
#77-0001	Special Building		0.000000	
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.059354	\$2,410,504.10
Gretna Public Schools	General	\$1,478,906,353	0.097381	\$1,440,171.70
#37-0037	Bond		0.288155	\$4,261,536.07
	Special Building		0.002619	\$38,737.37
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.348155	\$5,740,445.14

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
Papillion-LaVista Public Schools #59-0027	General	\$4,113,352,450	0.092571	\$3,807,756.00
	Bond #1	\$3,155,878,259	0.014107	\$445,204.00
	Bond #2	\$3,862,371,975	0.026843	\$1,036,788.00
	Bond #3	\$3,832,346,762	0.110936	\$4,251,469.00
	Bond #4	\$4,113,352,450	0.062300	\$2,562,607.00
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.266757	\$12,103,824.00
South Sarpy Public Schools #77-0046	General	\$1,074,296,755	0.099995	\$1,074,242.41
	Bond	\$1,472,928,788	0.029647	\$436,677.77
	Special Building	\$1,074,296,755	0.000000	
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
	Total		1.089642	\$1,510,920.18
Millard Public Schools #17	General	\$9,160,315,269	0.090000	\$8,244,282.75
	Special Building		0.010000	\$916,031.30
	Bond		0.160000	\$14,656,504.90
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
(Douglas County Levy)	Total		1.220000	\$23,816,818.95
Omaha Public Schools #1	General	\$19,232,921,295	0.119631	\$23,008,613.42
	Special Building		0.000000	
	Undertaking Fund		0.033630	\$6,467,933.19
	Bond		0.105832	\$20,354,522.94
	LC General Fund		0.950000	
	LC Elementary Learning Ctr		0.010000	
	LC Capital Projects		0.000000	
(Douglas County Levy)	Total		1.219093	\$49,831,069.55
Louisville Public Schools #13-0032	General	\$385,371,604	0.995867	\$3,837,790.00
	Bond		0.123945	\$477,650.00
(Cass County Levy)	Special Building		0.054126	\$208,587.50
	Qual Capital Purpose Undertaking Fund		0.023406	\$90,200.00
	Total		1.197344	\$4,614,227.50
Ashland-Greenwood Public Schools #78-0001	Affiliated General	\$499,106,872	0.959553	\$4,789,194.90
	Bond Funds	\$499,106,872	0.117989	\$588,888.88
(Saunders County Levy)	Bond #2 - 94 Issue Elm K-8		0.000000	
	Bond #3 - 94 Issue Aff 9-12		0.000000	
	Bond Fund-2009		0.000000	
	Total		1.077542	\$5,378,083.78
Educational Service Unit #2 (Dodge County Levy)	General	\$8,168,824,256	0.014999	\$1,225,224.00
Educational Service Unit #3 (Douglas County Levy)	General	\$32,639,033,751	0.016087	\$5,250,698.00
Educational Service Unit #19 (Douglas County Levy)	General	\$19,232,921,295	0.015000	\$2,884,938.75
Metro Community College (Douglas County Levy)	General	\$52,878,878,900	0.075000	\$39,659,159.17
	Capital		0.010000	\$5,287,887.89
	Total		0.085000	\$44,947,047.06

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
Ag Society, NRD, MUD & Drainage:				
Sarpy Agricultural Society	General	\$11,197,886,358	0.000626	\$70,105.24
(Sarpy Board Allocation)	Capital Construction		0.000714	\$80,000.00
	Total		0.001340	\$150,105.24
Papio-Missouri NRD	General	\$51,938,521,528	0.032753	\$17,011,250.21
(Douglas County Levy)				
Rudersdorf Drainage District	General	No budget this year		\$0.00
(Levy per Unit of Benefit)				
Western Sarpy Drainage	General		1.250000	
(Levy per Unit of Benefit; now under project management of the Papio-Missouri NRD)				
Metropolitian Utilities		\$40,858,982,589	0.000000	\$0.00
(Douglas County Levy)				
Fire Districts:				
Eastern Sarpy Fire District	General	\$701,198,883	0.084109	\$589,771.94
(Sarpy Board Allocation)	Bond		0.015791	\$110,726.81
	Sinking		0.000000	
	Total		0.099900	\$700,498.75
Good Luck Fire District	General	\$20,812,083	0.100903	\$21,000.00
(Sarpy Board Allocation)				
Gretna Rural Fire District	General	\$1,214,038,554	0.013179	\$160,000.01
(Sarpy Board Allocation)	Sinking		0.002471	\$30,000.00
	Bond		0.028830	\$350,000.00
	Total		0.044480	\$540,000.01
Millard Suburban Fire District	General	\$3,994,644,957	0.055500	\$2,217,028.00
(Douglas County Levy)	Ambulance		0.037000	\$1,478,020.13
	Total		0.092500	\$3,695,048.13
Papillion Rural Fire District	General	\$2,023,594,909	0.072055	\$1,458,106.12
(Sarpy Board Allocation)	Bond		0.025021	\$506,324.00
	Ambulance		0.048037	\$972,069.32
	Total		0.145113	\$2,936,499.44
Springfield Rural Fire District	General	\$340,456,054	0.025323	\$86,214.14
(Sarpy Board Allocation)	Bond		0.041116	\$139,980.43
	Total		0.066439	\$226,194.57
Sanitary & Improvement Districts:				
SID #23	General	\$45,494,945	0.180000	\$81,890.90
Westmont	Bond		0.250000	\$113,737.36
	Total		0.430000	\$195,628.26
SID #24	General	\$6,725,406	0.212719	\$14,306.22
Thousand Oaks	Bond		0.000000	\$0.00
	Total		0.212719	\$14,306.22
SID #29	General	\$7,524,770	0.058008	\$4,365.00
Westridge Farms	Bond		0.270002	\$20,317.00
	Total		0.328010	\$24,682.00
SID #34	General	\$14,512,361	0.290001	\$42,086.00
Sarpy Heights	Bond		0.370002	\$53,696.00
	Total		0.660003	\$95,782.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #38	General	\$23,036,650	0.164954	\$38,000.00
Highland Estates & Trailside Acres	Construction Fund		0.093330	\$21,500.00
	Total		0.258284	\$59,500.00
SID #48	General	\$77,940,515	0.100000	\$77,940.52
Sapp Bros Replat, B4 Corners Lakeview South & TLs 23&26-14-11				
SID #52	General	\$74,185,434	0.105168	\$78,019.00
Prairie Corners (West of Hwy 50/South of I-80)	Bond		0.317913	\$235,845.00
	Total		0.423081	\$313,864.00
SID #59	General	\$134,391,817	0.115000	\$154,550.59
Oakdale Industrial Park	Bond		0.145000	\$194,868.13
	Total		0.260000	\$349,418.72
SID #65	General	\$64,786,566	0.355012	\$230,000.00
The Meadows	Bond		0.230000	\$149,009.00
	Total		0.585012	\$379,009.00
SID #67	General	\$33,594,368	0.270000	\$90,704.79
Normandy Hills & French Village	Bond		0.330000	\$110,861.41
	Total		0.600000	\$201,566.20
SID #68	General	\$25,873,943	0.137977	\$35,700.00
Echo Hills	Bond		0.459613	\$118,920.00
	Total		0.597590	\$154,620.00
SID #79	General	\$21,753,351	0.204199	\$44,420.12
Meadow Oaks	Bond		0.260799	\$56,732.50
	Total		0.464998	\$101,152.62
SID #81	General	\$19,758,932	0.399996	\$79,035.00
Fairview Heights	Bond		0.375000	\$74,096.00
	Total		0.774996	\$153,131.00
SID #87	General	\$17,451,705	0.128068	\$22,350.00
The Meadows II - Commerical	Bond		0.213159	\$37,200.00
	Total		0.341227	\$59,550.00
SID #92	General	\$29,095,642	0.171847	\$50,000.00
Rock Creek	Bond		0.556784	\$162,000.00
	Total		0.728631	\$212,000.00
SID #96	General	\$38,164,173	0.134524	\$51,340.00
Willow Creek	Bond		0.299915	\$114,460.00
	Total		0.434439	\$165,800.00
SID #97	General	\$56,741,646	0.380003	\$215,620.00
Hawaiian Village	Bond		0.140003	\$79,440.00
	Total		0.520006	\$295,060.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #101 - Hansons Lakes, Hansons Lakes, Betty Lake & Lots 5-76, O.L. 1,2,3 Chris Lake	General Bond Total	\$64,507,712	0.150000 0.330000 0.480000	\$96,761.57 \$212,875.45 \$309,637.02
SID #104 Millard Highlands South / Millard Highlands South II	General Bond Total	\$122,378,738	0.150003 0.290002 0.440005	\$183,572.00 \$354,901.00 \$538,473.00
SID #111 Stonecroft South	General Bond Total	\$63,008,742	0.190001 0.350001 0.540002	\$119,717.00 \$220,531.00 \$340,248.00
SID #130 Merrill Mission Estates	General	\$3,394,344	0.114340	\$3,881.10
SID #133 Southridge	General Bond Total	\$38,614,446	0.250000 0.280000 0.530000	\$96,536.12 \$108,120.45 \$204,656.57
SID #137 Cotton Wood	General Bond Total	\$49,345,582	0.099999 0.370003 0.470002	\$49,345.00 \$182,580.00 \$231,925.00
SID #143 Eagle Ridge	General Bond Total	\$75,732,150	0.310000 0.370001 0.680001	\$234,769.00 \$280,210.00 \$514,979.00
SID #147 Black Hawk	General Bond Total	\$32,385,238	0.304997 0.300001 0.604998	\$98,774.00 \$97,156.00 \$195,930.00
SID #151 Schwers Industrial Park (Lots 1-11)	General Bond Total	\$5,419,342	0.187200 0.519989 0.707189	\$10,145.00 \$28,180.00 \$38,325.00
SID #156 Birchfield & Emerald Oaks	General Bond Total	\$64,761,966	0.170000 0.350000 0.520000	\$110,095.34 \$226,666.88 \$336,762.22
SID #158 Tiburon	General Construction Bond Total	\$133,986,402	0.280000 0.380000 0.660000	\$375,161.93 \$509,148.33 \$884,310.26
SID #162 Millard Park, Millard Park Replat 1 & 4	General Bond Total	\$136,583,050	0.220000 0.580000 0.800000	\$300,483.00 \$792,182.00 \$1,092,665.00
SID #163 I-80 Industrial Park Subdivision	General Bond Total	\$40,854,727	0.055073 0.355161 0.410234	\$22,500.00 \$145,100.00 \$167,600.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #164	General	\$1,631,750	0.250000	\$4,079.38
Masters Addition & Pt NW1/4 Sec 31-14-12	Bond		1.000000	\$16,317.50
	Total		1.250000	\$20,396.88
SID #165	General	\$17,318,017	0.270000	\$46,758.65
Chalco Pointe Addition	Bond		0.430000	\$74,467.48
	Total		0.700000	\$121,226.13
SID #171	General	\$93,501,555	0.130000	\$121,552.02
Tregaron (Pt TLs 9A1,6,3A)\ in N1/2 Sec 10 T13N R13E)	Bond		0.500000	\$467,507.78
	Total		0.630000	\$589,059.80
SID #172	General	\$47,556,975	0.119999	\$57,068.00
Centech Business Park & N30' Chalco Business Park	Bond		0.500000	\$237,785.00
	Total		0.619999	\$294,853.00
SID #176	General	\$41,359,985	0.200000	\$82,719.97
Lake Ridge Estates	Bond		0.600000	\$248,159.91
	Total		0.800000	\$330,879.88
SID #177	General	\$17,036,641	0.200002	\$34,073.66
Fox Ridge Estates (Lots 1-53 & Outlot A)	Bond		0.750000	\$127,774.81
	Total		0.950002	\$161,848.47
SID #179	General	\$43,489,416	0.170000	\$73,932.00
Eagle Crest & Pt SW1/4 Sec19 T14 R13E	Bond		0.539998	\$234,842.00
	Total		0.709998	\$308,774.00
SID #180	General	\$201,330,343	0.150000	\$301,996.00
Lakewood Villages	Bond		0.600000	\$1,207,982.00
	Total		0.750000	\$1,509,978.00
SID #182	General	\$7,747,501	0.321629	\$24,918.21
370 Pointe (Pt TL 25A1 NW1/4 of SE1/4 Sec 32-T14N-R13E)	Bond		0.778371	\$60,304.30
	Total		1.100000	\$85,222.51
SID #183	General	\$46,020,137	0.100000	\$46,020.14
Pilgrim's Landing	Bond		0.340000	\$156,468.47
	Total		0.440000	\$202,488.61
SID #184	General	\$135,826,534	0.100000	\$135,826.00
Eagle Ridge 5th Platting, Eagle Hills, Heinen Addition	Bond		0.420000	\$570,472.00
	Total		0.520000	\$706,298.00
SID #186	General	\$48,420,093	0.170000	\$82,314.16
Oakhurst/Oakridge East	Bond		0.440000	\$213,048.41
	Total		0.610000	\$295,362.57
SID #189	General	\$76,737,295	0.060000	\$46,042.00
Hilltop Industrial Park	Bond		0.499999	\$383,686.00
	Total		0.559999	\$429,728.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #190	General	\$68,996,738	0.230000	\$158,692.50
Hickory Ridge	Bond		0.520000	\$358,783.04
	Total		0.750000	\$517,475.54
SID #191	General	\$4,632,324	0.380000	\$17,602.83
Summerfield 2nd Addition	Bond		0.590000	\$27,330.72
Replat I	Total		0.970000	\$44,933.55
SID #192	General	\$44,856,929	0.400000	\$179,427.72
Ballena / Lots 1-22	Bond		0.500011	\$224,289.58
Replatted as Tiburon Estates	Total		0.900011	\$403,717.30
SID #195	General	\$42,544,264	0.145000	\$61,689.18
Mayfair & Mayfair 2nd Addition	Bond		0.360000	\$153,159.35
	Total		0.505000	\$214,848.53
SID #197	General	\$26,486,167	0.173398	\$45,926.61
Heartland Hills Addition	Bond		0.600000	\$158,917.00
	Total		0.773398	\$204,843.61
SID #199	General	\$11,027,119	0.250000	\$27,567.80
Highway Crossing	Bond		0.700000	\$77,189.83
	Total		0.950000	\$104,757.63
SID #202	General	\$69,580,372	0.200000	\$139,160.74
Lincoln Place	Bond		0.700000	\$487,062.60
	Total		0.900000	\$626,223.34
SID #204	General	\$20,452,033	0.170839	\$34,940.00
Valley Ridge Business Park	Bond		0.440548	\$90,101.00
	Total		0.611387	\$125,041.00
SID #207	General	\$6,719,551	0.349726	\$23,500.00
Barrington Place 3	Bond		0.599742	\$40,300.00
	Total		0.949468	\$63,800.00
SID #208	General	\$49,061,837	0.120053	\$58,900.00
Sunrise	Bond		0.399903	\$196,200.00
	Total		0.519956	\$255,100.00
SID #209	General	\$10,775,368	0.400000	\$43,101.47
Riverchase	Bond		0.520000	\$56,031.90
	Total		0.920000	\$99,133.37
SID #210	General	\$33,484,305	0.249998	\$83,710.00
Eagle View	Bond		0.699999	\$234,390.00
	Total		0.949997	\$318,100.00
SID #212	General	\$36,554,464	0.200000	\$73,108.93
Twin Creek Plaza North/Replats	Bond		0.700000	\$255,881.25
	Total		0.900000	\$328,990.18

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #213	General	\$5,116,021	0.400000	\$20,464.08
Walnut Creek Estates	Bond		0.460000	\$23,533.70
	Total		0.860000	\$43,997.78
SID #215	General	\$65,321,814	0.125000	\$81,652.26
Piper's Glen	Bond		0.520000	\$339,673.43
at Tls Sec 16 & 9 - 13-13	Total		0.645000	\$421,325.69
SID #216	General	\$91,615,486	0.300000	\$274,846.00
Millard Park South	Bond		0.450000	\$412,270.00
	Total		0.750000	\$687,116.00
SID #217	General	\$9,130,107	0.200000	\$18,260.21
Pink Industrial park	Bond		0.850000	\$77,605.91
	Total		1.050000	\$95,866.12
SID #220	General	\$70,990,894	0.190000	\$134,882.70
Harrison Woods	Bond		0.560000	\$397,549.01
	Total		0.750000	\$532,431.71
SID #221	General	\$24,917,600	0.210000	\$52,327.00
Cedar Ridge, Cedar Hollow	Bond		0.689998	\$171,931.00
	Total		0.899998	\$224,258.00
SID #223	General	\$70,628,272	0.270000	\$190,696.33
Sugar Creek Addition	Bond		0.630000	\$444,958.11
	Total		0.900000	\$635,654.44
SID #224	General	\$21,179,716	0.200000	\$42,359.43
Commerce Business Center	Bond		0.680000	\$144,022.07
	Total		0.880000	\$186,381.50
SID #225	General	\$26,757,266	0.300001	\$80,272.00
Giles Ridge	Bond		0.600001	\$160,544.00
	Total		0.900002	\$240,816.00
SID #228	General	\$66,440,753	0.240011	\$159,465.00
Walnut Creek Hills	Bond		0.479980	\$318,902.33
	Total		0.719991	\$478,367.33
SID #230	General	\$35,130,359	0.130000	\$45,669.47
Cinnamon Acres, Replat II, Estates &	Bond		0.325000	\$114,173.67
	Total		0.455000	\$159,843.14
SID #231	General	\$8,423,668	0.350002	\$29,483.00
Edgewater Estates	Bond		0.700004	\$58,966.00
	Total		1.050006	\$88,449.00
SID #232	General	\$2,607,648	0.350000	\$9,126.77
Papillion Professional Park	Bond		0.650000	\$16,949.71
	Total		1.000000	\$26,076.48

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #233	General	\$78,506,995	0.170000	\$133,461.89
Springhill	Bond		0.530000	\$416,087.07
	Total		0.700000	\$549,548.96
SID #234	General	\$13,434,486	0.350002	\$47,021.00
Hill View	Bond		0.550003	\$73,890.00
	Total		0.900005	\$120,911.00
SID #235	General	\$40,766,586	0.240000	\$97,840.00
Sun Ridge	Bond		0.659999	\$269,059.00
	Total		0.899999	\$366,899.00
SID #236	General	\$14,946,937	0.350000	\$52,314.28
Crystal Creek	Bond		0.650000	\$97,155.09
	Total		1.000000	\$149,469.37
SID #237	General	\$107,099,560	0.210000	\$224,909.08
Cimarron Woods	Bond		0.400000	\$428,398.24
	Total		0.610000	\$653,307.32
SID #238	General	\$17,971,537	0.299919	\$53,900.00
Twin Creek Estates	Bond		0.599837	\$107,800.00
	Total		0.899756	\$161,700.00
SID #240	General	\$13,959,105	0.400004	\$55,837.00
Pebblebrook	Bond		0.450000	\$62,816.00
	Total		0.850004	\$118,653.00
SID #241	General	\$51,081,446	0.150000	\$76,622.17
Grandview	Bond		0.420000	\$214,542.08
	Total		0.570000	\$291,164.25
SID #242	General	\$6,170,637	0.400000	\$24,682.55
Cedar View	Bond		0.190000	\$11,724.21
	Total		0.590000	\$36,406.76
SID #243	General	\$41,033,592	0.400000	\$164,134.37
Cleanwater Falls	Bond		0.500000	\$205,167.96
	Total		0.900000	\$369,302.33
SID #244	General	\$17,075,283	0.349997	\$59,763.00
Edgewater On the Falls	Bond		0.600002	\$102,452.00
	Total		0.949999	\$162,215.00
SID #245	General	\$86,834,364	0.250000	\$217,085.91
Summit Ridge	Bond		0.610000	\$529,689.62
	Total		0.860000	\$746,775.53
SID #246	General	\$29,602,697	0.350000	\$103,609.44
Titan Springs	Bond		0.500000	\$148,013.49
	Total		0.850000	\$251,622.93

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #248	General	\$9,217,555	0.200000	\$18,435.11
SouthCrest Hills	Bond		0.650000	\$59,914.11
	Total		0.850000	\$78,349.22
SID #249	General	\$24,204,916	0.400000	\$96,819.66
Savannah Shores	Bond		0.500000	\$121,024.58
	Total		0.900000	\$217,844.24
SID #250	General	\$28,140,390	0.349995	\$98,490.00
Willow Park	Bond		0.600027	\$168,850.00
	Total		0.950022	\$267,340.00
SID #251	General	\$22,932,323	0.400000	\$91,729.29
Standing Stone	Bond		0.500000	\$114,661.62
	Total		0.900000	\$206,390.91
SID #254	General	\$336,592	0.400001	\$1,346.37
The Enclave	Bond		0.500000	\$1,682.96
	Total		0.900001	\$3,029.33
SID #255	General	\$21,492,016	0.400000	\$85,968.06
Cheyenne County Estates	Bond		0.500000	\$107,460.08
Lots 1-71	Total		0.900000	\$193,428.14
SID #257	General	\$74,611,734	0.250000	\$186,529.34
Stonecrest	Bond		0.700000	\$522,282.14
	Total		0.950000	\$708,811.48
SID #258 (12/17/04)	General	\$17,247,613	0.300000	\$51,742.84
Covington Heights	Bond		0.650000	\$112,109.48
	Total		0.950000	\$163,852.32
SID #260	General	\$54,649,728	0.300000	\$163,949.18
Palisades	Bond		0.600000	\$327,898.37
	Total		0.900000	\$491,847.55
SID #261	General	\$83,492,642	0.230000	\$192,033.08
Bellbrook	Bond		0.670000	\$559,400.70
	Total		0.900000	\$751,433.78
SID #263 (1/18/05)	General	\$44,670,896	0.300001	\$134,013.00
Brook Park	Bond		0.599999	\$268,025.00
	Total		0.900000	\$402,038.00
SID #264 (Note 1)(4/1/05)	General	\$118,969,451	0.400000	\$475,877.80
Shadow Lake	Bond		0.480000	\$571,053.36
	Total		0.880000	\$1,046,931.16
SID #265 (7/21/05)	General	\$25,561,152	0.399998	\$102,244.00
Williamsburg	Bond		0.500001	\$127,806.00
	Total		0.899999	\$230,050.00

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #266 (3/22/05)	General	\$9,980,889	0.380000	\$37,927.37
Portal Plaza	Bond		0.500000	\$49,904.44
	Total		0.880000	\$87,831.81
SID #268 (6/27/05)	General	\$3,760,937	0.000000	\$0.00
The Villa's at Creek Side				
SID #269 (4/13/05)	General	\$5,968,957	0.400000	\$23,875.82
Orchard Valley	Bond		0.470000	\$28,054.10
	Total		0.870000	\$51,929.92
SID #270	General	\$17,013,952	0.400000	\$68,055.81
Hyda Hills	Bond		0.450000	\$76,562.79
	Total		0.850000	\$144,618.60
SID #272 (1/13/06)	General	\$18,305,314	0.400004	\$73,222.00
Settlers Creek	Bond		0.450001	\$82,374.00
SW Sec 24 T14N R12E	Total		0.850005	\$155,596.00
SID #274 (8/8/05)	General	\$7,250,949	0.400000	\$29,003.79
Hawk Ridge	Bond		0.500000	\$36,254.75
	Total		0.900000	\$65,258.54
SID #275 (1/30/06)	General	\$24,519,650	0.400000	\$98,078.60
Kingsbury Hills	Bond		0.550000	\$134,858.08
	Total		0.950000	\$232,936.68
SID #276 (2/8/06)	General	\$27,018,148	0.310000	\$83,756.26
Portal Ridge	Bond		0.590000	\$159,407.07
	Total		0.900000	\$243,163.33
SID #279 (2/6/06)	General	\$4,044,843	0.400000	\$16,179.37
Spring Creek SW Q of Sec 22	Bond		0.500000	\$20,224.22
T14N R13E	Total		0.900000	\$36,403.59
SID #280 (Note 1)(10/04/06)	General	\$3,283,289	0.900000	\$29,549.60
Kennedy Town Center NW Corner				
SID #282 (Note 1)(2/16/06)	General	\$22,002,502	0.400000	\$88,010.01
Wick's South Pointe SW Qtr	Bond		0.450000	\$99,011.26
	Total		0.850000	\$187,021.27
SID #284 (Note 1)(7/6/06)	General	\$2,065,161	0.400000	\$8,260.64
Southern Pines	Bond		0.480000	\$9,912.77
Lot 11E1/2 NE Sec 21	Total		0.880000	\$18,173.41
SID #285 (Note 1)(2/27/08)	General	\$14,669,086	0.199999	\$29,338.00
Southgate Estates				
SID #286 (Note 1)(3/26/07)	General	\$32,423,962	0.440000	\$142,665.43
Stockmans Hollow	Bond		0.460000	\$149,150.22
	Total		0.900000	\$291,815.65

2011-2012 SARPY COUNTY TAX LEVIES

Subdivision(s)	Fund(s)	Valuation (As certified by Cnty Assessor)	2011-2012 Levy (per \$100)	2011-2012 Property Tax Request
SID #288 (Note 1)(3/19/08)	General	\$3,124,642	0.400000	\$12,498.57
West Cornhusker Plaza South	Bond		0.500000	\$15,623.21
	Total		0.900000	\$28,121.78
SID#289 (Note 1)(6/6/08)	General	\$5,632,290	0.900000	\$50,690.61
Colonial Pointe at Fairview				
SID#290 (Note 1)(2/1/10)	General	\$6,814,631	0.880000	\$59,968.75
Schewe Farms				
SID#291 (Note 1)(1/1/11)	General	\$66,524	0.901945	\$600.01
Whitetail Creek				
Notes:				
(Sarpy Board Allocation) These subdivisions received a levy allocation from the Sarpy County Board prior to				
9/1/08 per Section 77-3443, Nebraska Statutes.				
("Other" County Levy) These subdivision tax levies are set by the County Board of Equalization of the named				
county per Section 77-3443 "...in which the greatest portion of the valuation is located,..." Included herewith				
for information purposes.				
(1) These SIDs have been in existence for five years or less and are not subject to the levy limit of forty cents per				
one hundred dollars of taxable valuation per Section 77-3442(7), Nebraska State Statutes.				
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FILED

IN THE SUPREME COURT OF THE STATE OF NEBRASKA

OCT 06 2011

CLERK
NEBRASKA SUPREME COURT
COURT OF APPEALS

Sarpy County Farm Bureau,)
et al.,)
Appellees,)
v.)
Learning Community of Douglas)
And Sarpy Counties, et al.,)
Appellants.)

Case No. S-11-0805

ORDER

Pending before the Court is appellant Learning Community's "Motion to Stay Force and Effect of Lower Court Ruling without Supersedeas or to Allow and Set Supersedeas and Motion for Expedited Ruling on Motion to Stay and Brief in Support Thereof" filed 9/26/2011 and appellant Omaha Public Schools' "Motion Joining . . . Learning Community's Motion to Stay Force and Effect of Lower Court Ruling without Supersedeas or to Allow and Set Supersedeas and Brief In Support Thereof" filed 9/27/2011. Letters in support of these motions have been filed by appellant Bellevue Public Schools and defendant/appellee Westside Community Schools. On Wednesday, October 5, 2011, plaintiffs/appellees filed an "Opposition to Motion to Stay of the Defendant-Appellant Learning Community."

Being duly advised in the premises, this Court finds that appellants have shown sufficient cause to warrant an order of this Court staying the execution of the judgment of the district court in this matter to maintain the status quo and protect the appellants and party defendants from financial uncertainty and damage.



IT IS THEREFORE ORDERED that the appellants' motions to stay the September 23, 2011 "Opinion and Order" of the District Court of Sarpy County is hereby granted and such judgment is stayed pending disposition of the appeal filed herein.

IT IS FURTHER ORDERED that the Clerk of the Supreme Court shall immediately serve a copy of this order on the parties of record both by mailing a copy and sending a facsimile transmission to their respective attorneys of record.

Dated this 6th day of October, 2011.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Michael G. Heavican", written over a horizontal line.

Michael G. Heavican, Chief Justice

IN THE DISTRICT COURT OF SARPY COUNTY, NEBRASKA

COPY

SARPY COUNTY FARM BUREAU,)
A Nebraska Nonprofit Corporation,)
JOHN KNAPP, and RON WOODLE,)

Plaintiffs,)

v.)

LEARNING COMMUNITY OF DOUGLAS)
AND SARPY COUNTIES; SARPY)
COUNTY TREASURER, RICH JAMES,)
In his Official Capacity; SARPY COUNTY,)
NEBRASKA; SCHOOL DISTRICT NO. 1)
OF DOUGLAS COUNTY (OMAHA);)
SCHOOL DISTRICT NO. 59 OF)
DOUGLAS COUNTY (BENNINGTON);)
SCHOOL DISTRICT NO. 15 OF DOUGLAS)
COUNTY (DOUGLAS COUNTY WEST);)
SCHOOL DISTRICT NO. 10 OF DOUGLAS)
COUNTY (ELKHORN); SCHOOL)
DISTRICT NO. 37 OF SARPY COUNTY)
(GRETNA); SCHOOL DISTRICT NO. 17)
OF DOUGLAS COUNTY (MILLARD);)
SCHOOL DISTRICT NO. 54 OF DOUGLAS)
COUNTY (RALSTON); SCHOOL DISTRICT)
NO. 66 OF DOUGLAS COUNTY)
(WESTSIDE); SCHOOL DISTRICT NO. 1)
OF SARPY COUNTY (BELLEVUE);)
SCHOOL DISTRICT NO. 27 OF SARPY)
COUNTY (PAPILLION - LA VISTA); and)
SCHOOL DISTRICT NO. 46 OF SARPY)
COUNTY (SOUTH SARPY),)

Defendants.)

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OPINION AND ORDER

On July 12, 2011, a hearing was held in the above-captioned matter upon a Motion for Summary Judgment filed by Plaintiffs and upon Motions for Summary Judgment filed by Defendant Learning Community of Douglas and Sarpy Counties (hereinafter "Learning Community"), Defendant School District No. 1 of Douglas County (hereinafter "Omaha Public Schools"), and Defendant School District No. 1 of Sarpy County (hereinafter "Bellevue Public Schools"). Plaintiffs

appeared by counsel, Thomas J. Culhane and Matthew V. Rusch. Defendant Learning Community appeared by counsel, Scott E. Daniel and Kurth A. Brashear. Defendants Sarpy County Treasurer Rich James and Sarpy County, Nebraska, appeared by Deputy Sarpy County Attorney John W. Reisz on behalf of Michael A. Smith. Defendant Omaha Public Schools appeared by counsel, Kelly Dahl and Kenneth W. Hartman. Defendants School District No. 59 of Douglas County (hereinafter "Bennington Public Schools"), School District No. 15 of Douglas County (hereinafter "Douglas County West Community Schools"), School District No. 10 of Douglas County (hereinafter "Elkhorn Public Schools"), School District No. 37 of Sarpy County (hereinafter "Gretna Public Schools"), School District No. 54 of Douglas County (hereinafter "Ralston Public Schools"), School District No. 27 of Sarpy County (hereinafter "Papillion-La Vista Public Schools"), and School District No. 46 of Sarpy County (hereinafter "South Sarpy District 46") appeared by counsel, James B. Gessford and Gregory H. Perry. Defendant School District No. 17 of Douglas County (hereinafter "Millard School District") appeared by counsel, Duncan A. Young and Jeff C. Miller. Defendant School District No. 66 of Douglas County (hereinafter "Westside Community School District") appeared by counsel, Patrick S. Cooper. Defendant Bellevue Public Schools appeared by counsel, Patrick J. Sullivan and Benjamin E. Maxwell. The respective summary judgment motions were submitted upon briefs previously submitted to the Court. Further briefs and responses were permitted, with all written arguments to be submitted by August 9, 2011. A further hearing to present oral arguments, requested by Defendant Bellevue Public Schools, was held on August 29, 2011. As of that date, with all written and oral arguments submitted to the Court, the matter was taken under advisement and now comes on for decision.

Plaintiffs' Complaint seeks declaratory relief under Neb. Rev. Stat. § 25-21,149 (Reissue 2008), alleging three causes of action arising out of the creation of a political subdivision called the Learning Community by the Nebraska Legislature in 2006, encompassing 11 school districts in Douglas and Sarpy Counties. See, Laws 2006 LB 1024 and Laws 2007 LB 641. Under the Learning Community scheme, the individual school districts retain their legal status as political subdivisions, however, the Learning Community is authorized to levy up to 95 cents per \$100 of all the property within the 11 school districts, See Neb. Rev. Stat. § 77-3442 (2)(b) (Supp. 2009), which is then distributed to the school districts based on a statutory formula. Under this formula outlined in Neb. Rev. Stat. § 79-1073 (Supp. 2009), and § 79-1073.01 (Supp. 2009), Plaintiffs allege that taxpayers of certain school districts collectively pay more property taxes than are distributed to their respective school district while the taxpayers in other school districts collectively pay less in property taxes than the amount of property tax funds received by their respective school districts from the Learning

Community levy. Plaintiffs, for their first cause of action, state that property taxes levied pursuant to Neb. Rev. Stat. § 77-3342(2)(b) [for general fund budgets of member school districts] and (g) [for special building funds for member school districts] are property taxes levied for state purposes, in violation of Nebraska Constitution, Art. VIII, § 1A. For their second cause of action, Plaintiffs aver that property taxes levied pursuant to Neb. Rev. Stat. § 77-3342(2)(b) and (g) constitute a commutation of taxes, in violation of Nebraska Constitution, Art. VIII, § 4. For their third case of action, Plaintiffs further allege that property taxes levied pursuant to Neb. Rev. Stat. § 77-3342(2)(b) and (g) are not levied uniformly and proportionately, in violation of Nebraska Constitution, Art. VIII, § 1. Plaintiffs pray this Court declare Neb. Rev. Stat. § 77-3442(2)(b) and (g) (Supp. 2009), and Neb. Rev. Stat. §§ 79-1073 and 79-1073.01 (Supp. 2009), to be unconstitutional; that the property taxes levied pursuant to said statutes are void and illegal; and that the distribution of the proceeds of those tax levies is unconstitutional.

Following this Court's Opinion and Order issued April 4, 2011, which overruled the Motions to Dismiss filed by Defendants Learning Community, Omaha Public Schools, and Bellevue Public Schools, those moving defendants filed their respective Answers, generally denying the material allegations contained in the Complaint and asserting various affirmative defenses.

At this juncture, Plaintiffs have filed a Motion for Summary Judgment pursuant to Neb. Rev. Stat. § 25-1330 (Reissue 2008) et seq., alleging generally that Plaintiffs are entitled to summary judgment for reason there are no genuine issues of material fact or the ultimate inferences to be drawn therefrom. Defendants Learning Community, Omaha Public Schools, and Bellevue Public Schools have filed their own Motions for Summary Judgment, similarly claiming there are no genuine issues of material fact but that they are entitled to judgment in their favor.

As a preliminary matter, at the July 12th hearing, there were two exhibits introduced by Defendant Omaha Public Schools in response to which Plaintiffs interposed various objections and this Court took those exhibits and the objections thereto under advisement. The first was marked and offered as Exhibit #58 and consisted of the Affidavit of Dennis L. Pool, with exhibits A-F included. Plaintiffs objected on the basis of relevancy, stating legal conclusions, and improperly supplements the legislative history. The second item was marked and offered as Exhibit #59, the Affidavit of Carla Noerrlinger, with exhibits A-F included. Plaintiffs objected on the basis of hearsay, relevance, and stating legal conclusions. Having considered the matter, this Court determines that the objections are overruled and both Exhibits #58 and #59 are received into evidence.

Plaintiffs have jurisdiction to bring this matter, as they have filed for declaratory relief under Neb. Rev. Stat. § 25-21,149, and this has been deemed an appropriate method for challenging the

constitutionality of a tax statute by our Supreme Court. Jones v. State, 248 Neb. 158, 532 N.W.2d 636 (1995); Mullendore v. School District No. 1, 233 Neb. 28, 388 N.W.2d 93 (1986).

The particular statutory sections Plaintiffs attack through this lawsuit are the following:

For each fiscal year, learning communities may levy a maximum levy for the general fund budgets of member school districts of ninety-five cents per one hundred dollars of taxable valuation of property subject to the levy. The proceeds from the levy pursuant to this subdivision shall be distributed pursuant to section 79-1073.

Nebraska Revised Statute § 77-3442 (b); and the corresponding section,

On or before September 1 for each year, each learning community coordinating council shall determine the expected amounts to be distributed by the county treasurers to each member school district from general fund property tax receipts pursuant to subdivision (2)(b) of section 77-3442 and shall certify such amounts to each member school district, the county treasurer for each county containing territory in the learning community, and the State Department of Education. Such property tax receipts shall be divided among member school districts proportionally based on the difference of the school district's formula need calculated pursuant to section 79-1007.11 minus the sum of the state aid certified pursuant to section 79-1022 and the other actual receipts included in local system formula resources pursuant to section 79-1018.01 for the school fiscal year for which the distribution is being made.

Each time the county treasurer distributes property tax receipts from the common general fund levy to member school districts, the amount to be distributed to each district shall be proportional based on the total amounts to be distributed to each member school district for the school fiscal year. Each time the county treasurer certifies a property tax refund pursuant to section 77-1736.06 based on the common general fund levy for member school districts or any entity issues an in lieu of property tax reimbursement based on the common general fund levy for member school districts, including amounts paid pursuant to sections 70-651.01 and 79-1036, the amount to be certified or reimbursed to each district shall be proportional on the same basis as property tax receipts from such levy are distributed to member school districts.

Nebraska Revised Statute § 79-1073. Also,

For each fiscal year, learning communities may levy a maximum levy of two cents on each one hundred dollars of taxable property subject to the levy for special building funds for member school districts. The proceeds from the levy pursuant to this subdivision shall be distributed pursuant to section 79-1073.01.

Nebraska Revised Statute § 77-3442 (g); and the corresponding section,

Amounts levied by learning communities for special building funds for member school districts pursuant to subdivision (2)(g) of section 77-3442 shall be distributed

by the county treasurer collecting such levy proceeds to all member school districts proportionally based on the formula students used in the most recent certification of state aid pursuant to section 79-1022. Each time the county treasurer certifies a property tax refund pursuant to section 77-1736.06 based on the levy of a learning community for special building funds for members school districts or any entity issues an in lieu of property tax reimbursement based on the levy of a learning community for special building funds for member school districts, including amounts paid pursuant to sections 70-651.01 and 79-1036, the amount to be certified or reimbursed to each district shall be proportional on the same basis as property tax receipts from such levy are distributed to member school districts.

Any amounts distributed pursuant to this section shall be used by the member school districts for special building funds.

Nebraska Revised Statute § 79-1073.01.

Plaintiffs' initial argument as delineated in their Complaint and argued in support of their Motion for Summary Judgment is that the property taxes authorized by the foregoing statutes are levied for a state purpose in violation of Neb. Const. art. VIII, § IA. That section of our state constitution reads as follows: "The state shall be prohibited from levying a property tax for state purposes."

The purpose of this section was to require the state, after the adoption of sales and income taxes, to leave the realm of property taxation. State ex rel. Western Technical Com. Col. Area v. Tallon, 196 Neb. 603, 244 N.W.2d 183 (1976) (Tallon II). Inherent in the adoption of this section was the idea that the State would continue to carry out its traditional functions and finance them by means other than a property tax.

Swanson v. State Department of Education, 249 Neb. 466, 476, 544 N.W.2d 333, 340 (1996).

Plaintiffs cite Garey v. Nebraska Dept. of Natural Resources, 277 Neb. 149, 759 N.W.2d 919 (2009), as the definitive authority for the interpretation of this constitutional provision, setting forth the legal test to be applied. Indeed, this Court finds Garey to be the most recent case examining and interpreting this section of the constitution in a similar context and it has not been overruled or called into question since its issuance. The Nebraska Supreme Court expounds as follows:

Neb. Const. art. VIII, § 1A, states that "[t]he state shall be prohibited from levying a property tax for state purposes." This constitutional provision contains two aspects: First, the property tax at issue must be levied by the State, and second, the property tax at issue must be levied for a state purpose. The purpose of this section was to require the State, after the adoption of state sales and income taxes, to leave the realm of property taxation for local purposes. Swanson v. State, 249 Neb. 466, 544 N.W.2d 333 (1996).

With respect to our determination of whether a property tax is levied by the State, we have noted that where the Legislature has provided that a local political subdivision is authorized to levy property taxes for state purposes, it should not conclusively be considered as a local property tax levy merely because the levy is enforced by local authorities. See State ex rel. Western Nebraska Technical Com. Col. Area v. Tallon, 192 Neb. 201, 219 N.W.2d 454 (1974). In Tallon, we stated that “[t]o construe the constitutional amendment [at art. VIII, § 1A,] to prohibit only a direct statewide property tax levy by the State itself would emasculate the amendment and render it virtually meaningless and wholly ineffective.” 192 Neb. at 212, 219 N.W.2d at 460.

We have also explained that the State cannot circumvent the constitutional mandate of Neb. Const. art. VIII, § 1A, by “converting the traditional state functions into local functions supported by property taxes.” Swanson, 249 Neb. at 476, 544 N.W.2d at 340. When state and local purposes are intermingled in a statute, the crucial issue is whether “the controlling and predominant purposes ... are state purposes or local purposes.” Rock Cty. v. Spire, 235 Neb. 434, 446–47, 455 N.W.2d 763, 770 (1990) (citing State ex rel. Western Nebraska Technical Com. Col. Area v. Tallon, *supra*). There is no sure test for determining which state purposes may be distinguished from local purposes, and we have said that this court must consider each case as it arises and draw the line of demarcation. State ex rel. Western Nebraska Technical Com. Col. Area v. Tallon, *supra*.

In assessing § 11(1)(d) of L.B. 701 for constitutional analysis, we look to the legislative history, as did the district court. See Craig v. Board of Equalization, 183 Neb. 779, 164 N.W.2d 445 (1969) (looking to legislative history of constitutional section when determining whether special levies imposed by statute serve state or local purpose). We have recently stated in the context of a special legislation analysis that “[g]enerally, outside of the plain language used in legislation, a legislative body’s purpose or intent in enacting legislation is determined through an examination of the legislative history of a particular enactment.” Hug v. City of Omaha, 275 Neb. 820, 824, 749 N.W.2d 884, 888 (2008).

Garey v. Nebraska Dept. of Natural Resources, 277 Neb. at 156-157, 759 N.W.2d at 925 - 926.

The Garey Court clearly directs the analysis to the legislative history to ascertain the underlying and true purposes of the legislation in question. Plaintiffs contend the legislative history behind the statutes here clearly demonstrates that the predominant purpose was the “equalization” of aid for education, the distribution of the property tax funds is on the basis of “need” as determined by a formula, and that such formula is directly tied to the state aid formula. For example, in the floor debate on Laws 2007, LB 641, State Senator Ron Raikes said: “The idea of a common levy within the learning community whereby you have a sharing of high valuation and low valuation districts actually does, I’ll say, free up state aid money for the state.” (See, Exhibit #12; May 21, 2007, Legislative Transcript, p. 29; p.0206). On April 6, 2006, in debate on LB 1024, Senator Howard asked whether the common levy is used to equalize the resources among districts and Senator Raikes

answered in the affirmative. (See, Exhibit #11; Legislative Transcript, p. 12852; p. 0511). In the legislative debate on Laws 2007, LB 641, Senator Raikes further stated as follows: "What we are proposing here is that there's a base of 95 cents against the valuation of the entire learning community that goes in a common pot. And then that common pot of property tax monies would be distributed amongst the school districts in proportion to their needs calculation in the aid formula." (See, Exhibit #12; May 21, 2007, Legislative Transcript, p. 54; p.0231). And lastly, later in the debate on Laws 2007, LB 641, Senator Raikes explains, "Let's assume that the learning community council establishes a common general fund levy of 95 cents. That would be levied against all valuation in the entire learning community and that money collected from that would be distributed to the learning community school districts in proportion to their needs, the needs as calculated in the state aid formula." (See, Exhibit #12; May 21, 2007, Legislative Transcript, p. 148; p.0325).

Through this learning community legislation, as clarified by just a sampling from its legislative history, the Legislature is attempting to convert the traditional state function of providing "equalization aid," as it is free to do with the use of sales and income tax monies, into a local function supported by property tax funds. This practice was condemned by the Supreme Court in Garey v. Nebraska Department of Natural Resources, *supra*, as in violation of Neb. Const. art. VIII, § 1A.

In addition, looking to the statutes creating and setting the parameters for the learning community, Neb. Rev. Stat. § 79-2103 provides that the State Department of Education shall provide funds to the learning community. This statutorily established state funding further bolsters Plaintiffs' argument that what our Legislature has attempted to do is to accomplish state purposes by the unconstitutional means of imposing property taxes.

In response to Plaintiffs' claim that Neb. Const. art. VIII, § 1A was contravened, Defendants rely on the decisions in Swanson v. State Department of Education, *supra*, State ex rel. Western Nebraska Technical Com. Col. Area v. Tallon, 192 Neb. 201, 219 N.W.2d 454 (1974) (Tallon I), and State ex rel. Western Nebraska Technical Com. Col. Area v. Tallon, *supra*, (Tallon II), in asserting the statutes at issue do not impose a property tax for a state purpose. In Swanson, the Nebraska Supreme Court determined that LB 839, which grouped together certain Class I school districts (K - 8 districts) with Class VI school districts (high school) to create a "Class VI school system" and provided funding, in part, through a common levy, was not a circumvention of the constitutional mandate against establishing a property tax for a state purpose. This Court finds this case distinguishable from the case at bar, based on the distinct legislative purposes sought to be accomplished. In Swanson, the combining of the Class I and Class VI schools made them

comparable to other K-12 school districts, which likewise had several elementary schools feeding into the same high school, serving the local purpose of making them similarly situated for tax purposes. The legislative history in the instant case makes clear that the creation of the learning community was to pool the resources of the eleven separate K-12 school districts, which had traditionally operated completely independent of one another, in order to tax property owners in “less needy” school districts and transfer those tax dollars to other school districts deemed to have the most need based on a legislative formula much like the state aid formula. This Court concludes the scheme legislative approved by the Court in *Swanson* is distinguishable from the legislation creating the learning community which is now being scrutinized. Two decades previous to the decision in *Swanson*, the Supreme Court had heard a mandamus action in which the respondents challenged the constitutionality of Neb. Rev. Stat. §79-2626, providing for the raising of funds through a property tax levy in partial support of a system of technical community colleges created by other legislation. The Court in *State ex rel. Western Nebraska Technical Community College Area v. Tallon* (Tallon I), *supra*, held “that where the State assumes the control and the primary burden of financial support of a statewide system of technical community college areas under the provisions of the Technical Community College Area Act, the property tax levy provided for in section 79-2626, R.S.Supp., 1973, is for a state purpose within the meaning of Article VIII, section 1A, of the Nebraska Constitution.” 192 Neb. at 213, 219 N.W.2d at 461. Thus, the challenged part of the legislation was struck down as unconstitutional. A new statute was passed to replace the one found constitutionally infirm and a latter decision, *State ex rel. Western Technical Community College Area v. Tallon* (Tallon II), *supra*, held that technical community college areas created by statute were essentially local in character, and statute allowing legislature to appropriate state funds for area colleges and distribute them on basis of student enrollment did not violate constitutional provision prohibiting State from levying property tax for state purposes.

A review of all the cases relied upon by the moving Defendants do not dissuade this Court from finding that the statutes at issue – § 77-3442(2)(b); § 77-3442(2)(g); § 79-1073 and § 79-1073.01 – violate Neb. Const. art. VIII, § IA, insofar as they authorize a property tax for a state, as opposed to a local, purpose. Having concluded these sections are unconstitutional on this basis, the Court need not address the remaining claims that they violate other constitutional provisions. Plaintiffs have satisfied their burden of demonstrating the pleadings and the evidence admitted at the hearing show there exists no genuine issues of material fact and that, as a matter of law, they are entitled to declaratory judgment in their favor.

IT IS THEREFORE ORDERED AND ADJUDGED Plaintiffs' Motion for Summary Judgment is hereby granted.

IT IS FURTHER ORDERED Defendant Learning Community of Douglas and Sarpy Counties' Motion for Summary Judgment is hereby denied.

IT IS FURTHER ORDERED Defendant Omaha Public Schools' Motion for Summary Judgment is hereby denied.

IT IS FURTHER ORDERED Defendant Learning Community of Douglas and Sarpy Counties' Motion for Summary Judgment is hereby denied.

IT IS FURTHER ORDERED Plaintiffs are awarded declaratory judgment in their favor, and Neb. Rev. Stat. § 77-3442(2)(b); Neb. Rev. Stat. § 77-3442(2)(g); Neb. Rev. Stat. § 79-1073 and Neb. Rev. Stat. § 79-1073.01, are hereby declared unconstitutional as in violation of Neb. Const. art. VIII, § IA.

Signed and entered this 23rd day of September, 2011.

BY THE COURT:



District Judge

SIGNED COPY