

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION AUTHORIZING SETTLEMENT OF TAX DISPUTE

WHEREAS, it is the duty of County Officials to collect taxes that have been duly assessed against real and personal property; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6) (Reissue 2007), the County has the power to do all acts in relation to the concerns of the county necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103 (Reissue 2007), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-112 (Reissue 2007) the County Board has the power to settle by compromise for less than the full amount of the claim for all claims in favor of the County on which no payment has been made or recovered; and,

WHEREAS; Big Horse, Inc. d/b/a Sam & Louie's Pizza owes delinquent personal property taxes for parcel #011360898 for tax years 2008, 2009 and 2010, and distress warrant #2011299 has been issued to collect said taxes; and,

WHEREAS, payments have been made in the amount of \$1800, leaving a remaining balance of \$4520.32 of tax and \$1945.70 in interest plus accrued interest of approximately \$600.00; and,

WHEREAS, Big Horse, Inc. is no longer in business and no longer possess any assets, and the ability of the County to collect the remaining tax, penalty and interest is limited; and,

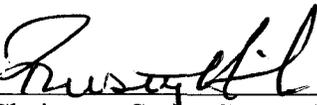
WHEREAS, the principals of Big Horse, Inc. have offered to pay the sum of \$2,720.32 in settlement of the outstanding distress warrants, with said sum plus the prior payments being applied to the tax, with the interest and penalties waived.

WHEREAS, interest and penalties are not considered part of the tax itself and not subject to the prohibitions of Neb. Rev. Stat. §77-1737(Reissue 1996), see *Tukey v. Douglas County*, 133 Neb. 732(1938).

WHEREAS, it is in the public interest that the matter be resolved in the most practical manner, considering the public interest in collecting the tax and the resources that would be expended to through the foreclosure process.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS that it hereby agrees that distress warrant #2002161 will be cancelled upon the receipt of \$2,720.32, said sum and the prior payments of \$1800.00 satisfying the outstanding tax owed, and the accrued interest and penalty being waived.

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 11th day of September, 2012.



Chairman, Sarpy County Board



Sarpy County Clerk



BARBARA LOHR VAN SANT, P.C., L.L.O.

Attorney at Law

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Omaha, Nebraska 68127-1809

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June 15, 2012

Mr. Michael Smith
Assistant Sarpy County Attorney – Civil Division
Sarpy County Courthouse
1210 Golden Gate Drive
Papillion, NE 68046-2888

Re: Big Horse, Inc. dba Sam and Louies -Gretna and Patricia Jacobs
Personal Property Tax Assessments
Parcel #011360898; Distress Warrant Number 2011299

Dear Mr. Smith:

Pursuant to our previous conversation, enclosed please find photocopies of the personal property distress warrants for my client Patricia Jacobs. These warrants were provided by the Sarpy County Sheriff's office and show Personal Property tax due as follows

Tax Due for 2008, 2009 and 2010 in the sum of \$4,520.32;
Penalties totaling \$757.18 for 2008, 2009 and 2010; and
Interest in the sum of \$1,186.52 for 2008, 2009 and 2010.

Also enclosed is an accounting of the periodic payments Mrs. Jacobs has made to date. (\$1,800.00).

My client's business has been closed since the beginning of 2011. American Interstate Bank was collateralized to all personal property of the corporation. The Bank repossessed and sold the collateral early in 2011. Mrs. Jacobs has consulted me to file Bankruptcy on her behalf unless we are able to successfully resolve this debt. If she does file for Bankruptcy relief, all penalties and interest accrued to the date of filing would be discharged 11 U.S.C. §§ 727; 1328(b) and 523(7).

Mrs. Jacobs intends to borrow from her exempt retirement account to pay this personal property tax lien in a lump sum. She cannot be required to do this. If she has to file Bankruptcy, she will likely pay the tax due over a sixty (60) month period in a Chapter 13 Plan and no interest or further penalty would accrue while she is paying under the Plan. While these taxes are a priority debt, they will be paid only after other priority state and federal tax debts and allowed administrative claims.

Mrs. Jacobs would like to offer an immediate lump sum payment in the sum of \$2,720.32 (\$4,520.32 - \$1,800.00) as payment in full. Please advise if this offer is acceptable. I would appreciate if you could tell me and what further steps need to be taken to effectuate this settlement offer. Please don't hesitate to call with any questions.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Barbara Lohr Van Sant', with a long horizontal flourish extending to the right.

Barbara Lohr Van Sant

Enclosures

Cc: Patricia Jacobs

MAKE CHECKS PAYABLE TO: SARPY COUNTY SHERIFF
 ALL PAYMENTS MUST BE MAD AT THE SARPY COUNTY SHERIFF'S OFFICE

SARPY COUNTY SHERIFF'S OFFICE

ATTN: DISTRESS WARRANT DEPT.

8335 PLATTEVIEW RD

PAPILLION, NE 68046-0000

Personal Property Tax Distress Warrant

MAILING NAME AND ADDRESS

SAM & LOUIE'S NY PIZZERIA
 % BIG HORSE INC
 20596 HWY 370
 GRETNA NE 68028-

601 NFE 1 6111 00 11/15/11
 RETURN TO SENDER
 : SAM & LOUIE'S PIZZA
 MOVED LEFT NO ADDRESS
 UNABLE TO FORWARD
 RETURN TO SENDER
 EC: 88046478525
 1-800-07128-15-29

PROPERTY DESCRIPTION IDENTIFICATION

Tax District 27091	Parcel # 011360898	Distress Warrant Number 2011299	Warrant Date 11/10/2011
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DESCRIPTION OF PROPERTY (IF APPLICABLE):

TAXES DUE

Tax Year	Amount of Tax Due	Penalty	Interest	Fee	Total Amount Due
2010	1177.98	294.50	92.06	0.00	1564.54
2009	1491.64	0.00	302.08	2.00	1795.72
2008	1850.70	462.68	792.38	0.00	3105.76
2007	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00

PAY THIS AMOUNT \$ 6466.02

FOR SHERIFF'S USE ONLY

Additional interest on tax	_____
Total due treasurer	_____
Levy and return	_____
Mileage _____ miles	_____
cents per mile	_____
Fees for collecting	_____
TOTAL AMOUNT COLLECTED	\$ _____

STATE OF NEBRASKA : COUNTY OF SARPY

Interest is computed at the rate of 14% on all tax from the delinquent date of the tax through 11/10/2011. Additional interest of \$ 2.02 per day will be assessed if paid after this date. 11/23/11

TO THE COUNTY SHERIFF: Taxes have been assessed on the personal property of the indicated taxpayer for the years listed.

Collect the taxes, penalty, interest, and associated cost. Collect by distress and sale of goods and chattels of the taxpayer. The collected amount must be paid to the treasurer upon collection.

This warrant must be returned to the treasurer within nine months (or two years in counties with a population over 100,000 inhabitants) of the warrant date, showing the manner in which it was satisfied.