

FILED

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

MAR 13 2009

LANC. COUNTY CLERK

IN THE MATTER OF WAIVING)
POTENTIAL CONFLICTS OF)
INTEREST)

RESOLUTION NO. R-09-0014

WHEREAS, for tax years 2007 and 2008, the Lancaster County Assessor filed numerous appeals to the Nebraska Tax Equalization and Review Commission from the actions of the Lancaster County Board of Equalization granting special value, (Greenbelt), exemptions to various taxpayers in Lancaster County; and

WHEREAS, due to the fact that the Board of Equalization and the County Assessor were opposing parties in those cases, a conflict of interest existed for the Lancaster County Attorney's Office, and it was ethically obligated not to represent either party in those cases. As a result, it was necessary for both the Assessor and the Board of Equalization to retain private counsel to represent them in the cases; and

WHEREAS, on December 5, 2008 the Nebraska Supreme Court decided four of the contested cases, and in the process, resolved a number of the issues that existed in all of the cases; and

WHEREAS, as a result of the Court's decisions in those cases, and the reasoning underlying those decisions, the Board of Equalization directed its counsel to consent to entry of judgment in favor of the Assessor in the remaining cases; and

WHEREAS, in each of the pending cases, the taxpayer was also named as a party, and is thus entitled to proceed with the litigation, irrespective of the decision of the Board of Equalization to consent to entry of judgment in favor of the Assessor; and

WHEREAS, despite the consent of the Board of Equalization to entry of judgment in favor of the Assessor, the Tax Equalization and Review Commission has not dismissed the Board as a party in any of the cases in which the taxpayer has elected to proceed with the litigation; and

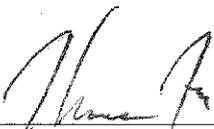
WHEREAS, the Board desires to reduce the expense of litigating the remaining cases by allowing the Lancaster County Attorney's Office to act as counsel for the Assessor in those cases.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lancaster County, Nebraska, that any conflict of interest that may be considered to exist for the Lancaster County Attorney's Office pursuant to Neb. Ct. R. Prof. Cond. §3-501.7, as a result of the Board of Equalization remaining as a named party in the special value appeals pending before the Tax Equalization and Review Commission for tax years 2007 and 2008, should be and hereby is knowingly and expressly waived for the purpose of enabling the Lancaster County Attorney's Office to act as legal counsel for the Assessor in those cases.

DATED this 17 day of March, 2009 at the County-City Building, Lincoln, Lancaster
County, Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this 17 day of March, 2009.


for GARY E. LACEY, County Attorney



