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LANCASTER COUNTY
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BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

RESOLUTION NO. R-10-0079

BE IT RESOLVED by the Board of County Commissioners of the County of Lancaster, Nebraska, in regular session duly assembled this 14 day of September, 2010, as follows:

WHEREAS, after careful consideration of the report of the County Treasurer of the County of Lancaster, Nebraska, made and filed with this Board on August 30 2010, 2010, setting out a list of all parcels of real estate in said county on which the taxes are delinquent and which were not sold, for want of bidders at the last annual tax sale held in this county the board finds that all parcels of real estate with taxes which have been delinquent for three years or more, should be foreclosed upon; and

WHEREAS, Section 77-1918 of the Revised Statutes of Nebraska, as amended, provides that the County Board shall select the method of procedure to be followed.

NOW, THEREFORE, this Board of County Commissioners directs the County Treasurer to issue tax sale certificates to the County of Lancaster upon all parcels of real estate upon which there are delinquent taxes. The County Treasurer is further authorized and directed to endorse on tax sale certificates hereto fore issued and upon tax sale certificates issued pursuant to this resolution, real estate taxes as the same become delinquent subsequent to the issuance of said tax sale certificates and to endorse thereon all special assessment taxes or installments of special assessment taxes as the same become delinquent after the issuance of a tax sale certificate as above set forth; said endorsements herein provided shall be made by the County Treasurer up to the time that said tax sale certificates are turned over to the County Attorney for foreclosure as hereinafter provided. The County Treasurer is further authorized to issue new tax sale certificates to and in favor of the County of Lancaster in those instances, if any, where a previous tax sale certificate may have existed.

WHEREAS, it is found to be in the best interest of the County of Lancaster that the County Attorney be directed to foreclose all tax sale certificates heretofore issued by the County Treasurer of Lancaster County, Nebraska, to the County of Lancaster, Nebraska, which have been issued for a period of three years, or as provided in Section 77-1901, as amended. The County Attorney is further authorized to take the tax foreclosure proceedings pending at this time to decree, confirmation and issuance of sheriff's deeds.

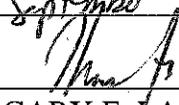
THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of the County of Lancaster, Nebraska, that the County Treasurer be and he hereby is ordered and directed to issue tax sale certificates to the County of Lancaster covering delinquent taxes upon any and all parcels of real estate within the confines of said County, that have been offered for one or more consecutive years or as provided in Section 77-1901, as amended, and not sold for

want of bidders at the date of the annual tax sale by the Treasurer of said county, in accordance with Section 77-1902, Revised Statutes of Nebraska, 1943, as amended.

BE IT FURTHER RESOLVED, that the County Attorney of Lancaster County be and he is hereby instructed and authorized to institute actions upon all tax sale certificates issued in favor of the County of Lancaster, as to which three years have expired from the date of such issuance and to proceed to decree and confirmation in all pending tax foreclosure proceedings on behalf of the County of Lancaster.

DATED this 14 day of September 2010, at the County-City Building, Lincoln, Lancaster County Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this 9th day of
September, 2010.

for GARY E. LACEY
County Attorney

