

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF DECLARING PROJECTS)
UNDER NEB. REV. STAT. §23-120, AS)
AMENDED, AND IMPOSING LEVY FOR) RESOLUTION NO. R-13-0068
THE COSTS AND INDEBTEDNESS FOR)
SUCH PROJECTS)

WHEREAS, pursuant to Neb. Rev. Stat. § 23-120 (Reissue 2012), the Board of Commissioners (“Board”) of Lancaster County Nebraska (“County”), are authorized to acquire, purchase, construct, renovate, remodel, furnish, equip, add to, improve, or provide a suitable court- house, jail, and other county buildings and a site or sites therefor and for such purposes borrow money and issue the bonds of the County to pay for the same; and

WHEREAS, § 23-120 further authorizes the County to make an annual levy not to exceed five and two-tenths cents on each one hundred dollars upon the taxable value of all of the taxable property of the County for a project or projects for any of the purposes specified in § 23-120 if the County on the day it first initiates a project for any such purposes has no bonded indebtedness payable from its general fund levy; and

WHEREAS, § 23-120 provides that the Board shall designate the particular project for which such levy shall be expended, the period of years, which shall not exceed twenty, for which the tax will be levied for such project, and the number of cents for the levy for each year thereof; and

WHEREAS, the County had no bonded indebtedness payable from its general fund levy on the date it first initiated a project under § 23-120(3)(b) for the payment of the costs of the same; and

WHEREAS, the County has undertaken various projects including the acquisition and repair of the Midtown Center (“the Mental Health Building Project”), the repair and renovation of the former Juvenile Detention facility for lease to CenterPointe (“the CenterPointe project”), the constructing and equipping of a storage facility for the County Sheriff and the Emergency Management Department (the “County Garage Project”), upgrading the property tax and record keeping system currently used by the County Assessor/Register of Deeds and the Treasurer’s tax billing and receipting system (the “County Computer Project”), and upgrading the security system used by the Lancaster County Correctional Facility (the “County Security Project”); and

WHEREAS, the County is committed to pay 50 percent of the debt service for the acquisition, construction, equipping, and furnishing of the addition to the Lincoln-Lancaster County Health Department facility at 3140 “N” Street, Lincoln, Nebraska (the “Expand and Improve Health Facilities Project”); and

WHEREAS, the County has upgraded telephone service and equipment by signing a sub lease with the City of Lincoln to finance the County portion of the voice over internet protocol system (the "VOIP project"); and

WHEREAS, the Board further finds and determines that it is necessary, desirable and advisable that the County undertake the acquisition, purchase, construction, renovation, remodeling, furnishing, and equipping of the facilities of the County identified in Exhibit A, attached hereto and incorporated by this reference ("Miscellaneous County Projects") and pay the costs of the same from the levy authorized by § 23-120(3)(b).

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lancaster County, Nebraska as follows:

Section 1. The Board hereby ratifies and confirms the designation of the Mental Health Building Project, the CenterPointe Project, the County Sheriff Garage Project, the County Computer Project, and the County Security Project within the meaning of § 23-120(3)(b) and, pursuant to § 23-120(3)(b), levies an annual tax of 0.1846 cents on each one hundred dollars upon the taxable value of all taxable property in the County for the year beginning January 1, 2014 and ending December 31, 2014 to pay the cost of these projects.

Section 2. The Board hereby ratifies and confirms the designation of the Expand and Improve Health Facilities Project as a "project" within the meaning of § 23-120(3)(b) and, pursuant to § 23-120(3)(b), levies an annual tax of 0.3101 cents on each one hundred dollars upon the taxable value of all of the taxable property in the County for the years beginning January 1, 2014 and ending December 31, 2016.

Section 3. The Board hereby ratifies and confirms the designation of the VOIP Project as a "project" within the meaning of § 23-120(3)(b) and, pursuant to § 23-120(3)(b), levies an annual tax of 0.1719 cents on each one hundred dollars upon the taxable value of all of the taxable property in the County for the years beginning January 1, 2014 and ending December 31, 2016.

Section 4. The Board hereby ratifies and confirms the designation of the Miscellaneous County Projects as a "project" within the meaning of § 23-120(3)(b) and, pursuant to § 23-120(3)(b), levies an annual tax of 0.0978 cents on each one hundred dollars upon the taxable value of all of the taxable property in the County for the year beginning January 1, 2014 and ending December 31, 2014, and to pay the costs of the Miscellaneous County Projects.

Section 5. In the event that any of the tax levies specified in Sections 1, 2, 3 and 4 hereof shall for any reason including without limitation any change in the taxable value of all the taxable property in the County, ever prove inadequate to provide the county with amounts necessary to pay debt service in respect to any bonds or other obligations issued by the County to pay costs incident to the respective projects for which such levies were made, such levies shall be deemed to be adjusted, without further action by the Board and subject only to the limitations specified in § 23-120, to such amounts as shall be necessary to provide the tax revenues required to assure the payment of such debt service in full and when due.

Section 5. The aggregate of the levies herein authorized do not and shall not exceed five and two-tenths cents on each one hundred dollars upon the taxable value of all of the taxable property of the County in any year.

DATED this 3rd day of December, 2013 at the County-City Building, Lincoln, Lancaster
County, Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF
LANCASTER COUNTY, NEBRASKA

APPROVED AS TO FORM
this 3rd day of December, 2013.


for JOE KELLY
Lancaster County Attorney



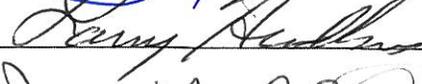
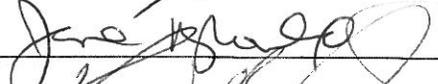




EXHIBIT A

Lancaster County
Building Fund Budget - 51

	FY14 Adopted Budget	Miscellaneous Projects Funded With <u>Section 23-120 (3)(B)</u>
Property Management Properties		
5161 Youth Assessment	38,600	
5164 Trabert Hall	113,342	36,568
5165 Motor Vehicle Building	136,195	75,395
5166 Mental Health Center	<u>23,826</u>	
	311,963	
Joint PBC Properties		
9810 City/County/Hall of Justice	<u>21,000</u>	21,000
	21,000	
Other Buildings		
9840 Misc Buildings	<u>312,493</u>	67,037
	312,493	
TOTAL BUILDING FUND	645,456	200,000
2% Delinquent Reserve		4,000
Total Tax Request		204,000
Valuation		20,848,760,247
Cents per \$100 of Valuation		0.0978