

RESOLUTION NO. 91-10

A RESOLUTION REGARDING THE DECISION OF THE NEBRASKA SUPREME COURT NECESSITATING THE REFUND OF PROPORTIONATE AMOUNTS FROM THE POLITICAL SUBDIVISIONS TO THEIR RESPECTIVE COUNTY TREASURERS IN ORDER TO EFFECTUATE THE REFUND PROCESS, AND THAT SECTION 77-1736.04 SECTION (2) R.R.S. NEB. PROVIDES THAT THE GOVERNING BODY OF A POLITICAL SUBDIVISION MAY CERTIFY TO THE COUNTY TREASURER THAT THE PAYMENT OF SUCH REFUNDS AT THAT TIME WOULD SERIOUSLY INTERFERE WITH ITS GOVERNMENTAL FUNCTION, AND THIS POLITICAL SUBDIVISION UNDERSTANDS THAT THIS ACTION WILL RESULT IN DEFERRAL OR REFUND PAYMENT UP TO A PERIOD OF TWO YEARS.

TO THE COUNTY TREASURER OF SALINE COUNTY, NEBRASKA:

BE IT RESOLVED by the Mayor and City Council of the City of Friend, Saline County, Nebraska as follows, to-wit:

WHEREAS, the decision of the Nebraska Supreme Court in the case of Natural Gas Pipeline Company of America v. State Board of Equalization and Assessment and Trailblazer Pipeline Company v. State Board of Equalization and Assessment, issued March 1, 1991, Nos. 89-901, 89-902 necessitates the refund of proportionate amounts from the political subdivisions to their respective county treasurers in order to effectuate the refund process, and

WHEREAS, Section 77-1736.04 Section (2) R.R.S. Neb. provides that the governing body of a political subdivision may certify to the county treasurer that the payment of such refunds at that time would seriously interfere with its governmental functions, and

WHEREAS, this political subdivision understands that this action will result in deferral of refund payment up to a period of two years.

NOW THEREFORE BE IT RESOLVED that the City of Friend certifies to the County Treasurer of Saline County, Nebraska, that immediate payment of refunds would seriously interfere with its governmental functions and that any remedial legislation passed, should take this into account and include options for payment as credits against taxes levied in future years.

DATED this 4TH day of June, 1991.

ATTEST:

Phyllis Suebla
CITY CLERK

Joseph W. Vander
MAYOR
David L. Gill
COUNCILMAN
Burt Ross
COUNCILMAN
Richard K. Smith
COUNCILMAN
James Tuttle
COUNCILMAN

This Resolution was offered by Councilman Ross and seconded by Councilman Smith. On roll call, all councilmen voting aye, the Resolution was passed.