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**AGENDA ITEM  
REQUEST/JUSTIFICATION FORM**  
*(To be completed by requesting Department)*  
Forward all requests to Sharon Bourke, LC2 Civic Center  
**DEADLINE SUBMITTAL IS 3:00 P.M. WEDNESDAY  
BEFORE THE TUESDAY MEETING**

Agenda item: Consent  
(i.e. Consent/Recognition-Proclamation/Presentation/Public Hearing/Committee, etc.)

Date to be on agenda: October 18, 2016

Exact wording to be used for the agenda: Resolution to approve "Taxes Stricken from Tax List (77-1738)" Treasurer

Action requested: Approve

Amount requested: \_\_\_\_\_ Object Code: \_\_\_\_\_

Is item in current year's budget? Yes \_\_\_\_\_ No \_\_\_\_\_

Does this item commit funds in future years? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, explain: \_\_\_\_\_

If an agreement or contract, has the County Attorney reviewed and approved? Yes \_\_\_ No \_\_\_

Previous action taken on this item, if any: \_\_\_\_\_

Recommendations and rationale or action: State Statute 77-1738

Will anyone speak on behalf of this item, if so who? \_\_\_\_\_

If this is a rush agenda item, please explain why: \_\_\_\_\_

Submitted by (Name & Dept.): Dennis Rookstool, DCT Office Ext. 7503

Date submitted: October 12, 2016

List Attachments: Cover Letter, Section 77-1738, Taxes Eligible to Strike Report, Resolution  
(Attach resolution and all pertinent documentation; i.e. contract, agreement, memorandums, etc.)

Certified resolutions can be obtained at the County Clerk's website:  
<http://www.douglascountyclerk.org/county-board-records/search-for-resolutions>

<i>Completed by receiving office</i>
Received in Administrative Office: Date <u>10/12/16</u> Time _____

**BOARD OF COUNTY COMMISSIONERS  
DOUGLAS COUNTY, NEBRASKA**

***RESOLVED:***

**WHEREAS**, the Douglas County Treasurer has transmitted a report of delinquent taxes on mobile homes, cabin trailers, manufactured homes or similar property assessed and taxed as improvements to leased land; and

**WHEREAS**, 77-1738 of the state statute authorizes the County Board to strike such taxes from the tax list if (1) at least two years have expired, (2) the treasurer has used due diligence to collect such taxes, and (3)(a) any person charged with the taxes has removed out of the county or has died and left no property out of which the taxes can be paid or (b) it appears impossible to collect such taxes; and

**WHEREAS**, the records of the Douglas County Treasurer affirm that said taxes meet the criteria of 77-1738 and recommends the County Board of Commissioners strike the taxes contained in the report.

**NOW, THEREFORE, BE IT RESOLVED** by the Douglas County Board of Commissioners that the recommendation of the County Treasurer to strike from the tax list the taxes contained in the attached report is approved.

**Dated this 18<sup>th</sup> Day of October, 2016**



# Douglas County Treasurer

**John W. Ewing, Jr.**  
Douglas County Treasurer  
1819 Farnam Street Suite H-03  
Omaha, NE 68183

October 12, 2016

Honorable Chairperson:

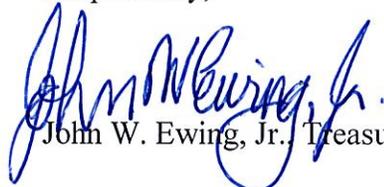
Members of the Douglas County Board of Commissioners:

The Treasurer's Office has identified a number of mobile home parcels that taxes appear to be impossible to collect. At least two years have expired since these taxes became delinquent and the Treasurer's Office has used due diligence to collect such taxes. Distress Warrants issued by the Treasurer were returned by the Sheriff because there is no property on which to levy or execute collection.

Pursuant to Section 77-1738 of the Revised Statutes of Nebraska, I attach as enclosure (1) to this memo a report of delinquent taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land. Involved are 108 parcels spanning 11 tax years (2002 through 2012) totaling \$44,133.54.

I respectfully request the Douglas County Board of Commissioners strike the taxes contained in the enclosed report.

Respectfully,

  
John W. Ewing, Jr., Treasurer

Attachments: Section 77-1738 R.R.S. Nebraska, 2000  
Enclosure: Taxes Eligible to Strike from Tax List Report

C: Theresia Urich, Deputy County Attorney Civil Division

**77-1738. Collection of taxes; when stricken from tax list.**

The county board shall cause delinquent taxes on personalty, mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land to be stricken from the tax list. Such delinquent taxes shall only be stricken if (1) at least two years have expired, (2) the treasurer has used due diligence to collect such taxes, and (3)(a) it appears from the return of the treasurer that any person charged with the taxes has removed out of the county or has died and left no property out of which the taxes can be paid or (b) it appears impossible to collect such taxes.

**Source:**Laws 1903, c. 73, § 165, p. 450; R.S.1913, § 6494; Laws 1915, c. 110, § 1, p. 259; C.S.1922, § 6021; C.S.1929, § 77-1926; R.S.1943, § 77-1738; Laws 1947, c. 260, § 1, p. 849; Laws 1995, LB 490, § 168; Laws 2000, LB 968, § 68.

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**Douglas County Treasurer**  
**Taxes Eligible to Strike from Tax List**  
**October 12, 2016**

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Lius Gallardo Cortes	1100 0227 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	8.42
Stephanie Livingston	1100 0276 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	21.02
David Bassett	1100 0350 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010 2009 2008 2007 2006	134.60 134.58 134.36 131.34  147.82 155.64
Angela Beesey	1100 0402 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	199.80 199.78
gilbert Liekhus	1500 0185 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010	477.40 477.30 476.54
Bruce Whitehead	1500 0425 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	418.44
Christopher Eledge	1500 2301 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	727.64
Joe Seffron	1700 0626 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	6.32
Aaron Perales	1700 0860 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	12.64
Richard Bruno	1700 0861 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	12.64
Enrique Mellado	1700 1601 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	12.64
Albert Ackerman	1700 1775 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	25.24
Colorado Real Estate	1800 0128 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	209.94
Barbara Ostergaard	1800 0960 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	95.02

Shirley Rogers	1800 2075 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	13.28
Brian Matney	1800 2477 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	4.44
Mick Driggers	1900 2625 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010 2009	4.22 4.22 4.20 4.12
Mary Schmitt	1900 2825 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	90.44 90.42
Michelle Stevens	1900 3340 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2010	58.39
Javier Zapata	2000 0752 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	117.78 58.88
Constance Tipton	2100 0000 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	834.90
Rodrigo Gierrero	2100 0602 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	216.58
James Brix	2100 2425 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	330.18
Quincy Otto	2100 2525 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010 2009 2008 2007 2006 2005 2004 2003 2002	532.06 532.00 531.12 519.18   479.36 484.64 496.18 499.10 481.94
Maria Tinagero	2100 2626 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010	130.40 130.38 130.18
Aletha Kittle	2100 3078 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	235.54
Gabriela Tores Canales	2100 3304 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	44.16
Robert Aitkenhead	2100 3876 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010 2009	281.80 281.78 281.32 274.98

Yvonne Bussey	2100 4226 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	239.76
			2011	239.72
Yessenia Bonani	2100 4736 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	61.00
Morrill Carroll	2100 5255 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	79.92
Travis Rajca	2100 5477 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	98.84
			2011	98.84
Jorge Jacinto Gallardo	2100 5625 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	269.20
			2011	269.14
Laurence Jacques	2100 5852 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	347.00
Janet Anderson	2100 6011 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	73.62
			2011	73.60
Robert Fitchhorn	2100 6077 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	105.14
Brian Tate	2100 6378 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	<b>2012</b>	<b>94.63</b>
Della Hughes	2100 7027 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	250.26
Eureiza Chandler	2100 7126 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	447.94
			2011	447.88
James Crawford	2100 7325 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	94.64
			2011	94.64
			2010	94.48
Melissa Macias	2100 7405 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	138.80
			2011	138.80
			2010	138.56
Jesus Salizar	2100 8601 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	121.98
			2011	121.96
			2010	121.76
Kathleen Pettigrew	2200 0920 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	<b>2012</b>	<b>234.15</b>
			2011	467.24

Jon Vorland	2200 1528 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	270.02
			2011	269.40
			2010	269.02
			2009	262.10
			2008	
			2007	477.54
			2006	519.80
			2005	523.22
			<b>2004</b>	<b>264.38</b>
Kristen Porter	2200 1651 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	303.76
Jacqueline Rees	2200 1884 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	312.20
Susan Patak	2200 2352 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	201.66
Michael Widger	2200 2677 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	415.56
			2011	414.62
			2010	414.06
			2009	403.36
			2008	548.30
			2007	548.90
			2006	597.44
			2005	601.38
			2004	607.74
Kristine Crone	2200 3030 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	497.84
Lice Vauuoy	2200 3451 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	316.42
Debra Soloman	2300 0101 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	42.20
Debra Pitt	2300 1025 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	149.44
Crystal Vas	2300 1401 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	23.22
Aaron Gilliland	2300 2130 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2008	114.80
Chris Kotik	2400 0275 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	56.80
			2011	56.80
			2010	56.70
			2009	55.42
John Blankenship	2400 0326 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	138.80
			2011	138.80
			2010	138.56
			2009	135.44

William Parker	2400 0351 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	16.84
			2011	16.82
Richard Kumm	2400 1076 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	18.94
			2011	18.92
			2010	18.90
			2009	18.48
Lila Mazuch	2400 1255 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	273.38
Donna Andersen	2400 1275 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	159.84
Jose Archundia	2800 0301 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	149.42
			2011	152.00
John Rich	2800 0402 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	57.10
			2011	58.06
Christopher Bloomfield	2800 0451 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	23.50
			2011	23.92
Michael Smith	2800 0750 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	23.50
			2011	23.92
			2010	23.42
			2009	23.06
			2008	
			2007	97.82
2006	52.26			
Sandra Schulkey	2800 1150 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	124.66
			2010	122.08
			2009	120.18
			2008	131.78
			2007	131.50
Daniel Ebberlein	2800 1250 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	478.42
			2011	486.72
			2010	476.62
			2009	469.16
			2008	48.22
			2007	48.10
2006				
2005	53.16			
Terry Kallio	2800 1335 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	25.20
Christi Anderson	2800 1425 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	372.68
			2011	379.12
			2010	
			2009	365.46
2008	546.36			
Kevin Craig	2800 1652 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	50.38
			2011	51.24
			2010	50.18
			2009	49.40

Sharon Mitchell	2800 1756 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	68.84
Donald Morley	2800 1952 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	183.00 186.16
Arvel King	2800 2150 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	20.14
David Hill	2800 2750 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	<b>2012</b>	<b>186.34</b>
Leila Russell	2800 3052 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	139.34
Jill Andrews	2800 3211 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	92.34 93.94
Rudolph Mudra	2800 3232 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	221.58 225.44
Trisha Schmitz	2800 3875 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011 2010 2009 2008 2007 2006 2005 2004	99.06 97.00 95.48 128.56 128.28   151.96
Laura Shaw	2800 4075 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010	20.14 20.50 20.08
Jessica Fountain	2800 4251 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	152.78
Michael Miller	2800 4515 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	404.58
Janean Goodwin	2800 4751 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	16.78 17.10
Frank Fiala	2800 4854 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	41.98
Danny Budlong	2800 4975 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010	20.14 20.50 20.08
Chris Hatcher	2800 6076 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	30.22 30.74

Phillip Mai	2800 6275 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	63.12
			2011	63.20
Larry Sundberg	2800 6475 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	35.26
			2011	35.86
Christina Mavis	2800 6526 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	102.40
			2011	104.20
			2010	102.04
			2009	100.42
			2008	120.52
Bruce Hunkins	2800 6575 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	<b>2012</b>	<b>39.45</b>
Steve Beckman	2800 6806 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	94.02
			2011	95.64
Margaret Fletcher	2800 7325 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	125.90
			2011	128.10
James Hinton	2800 7400 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	364.28
			2011	370.60
			2010	362.90
Josh Crowl	2800 7426 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	45.34
			2011	46.12
			2010	
			2009	44.46
			<b>2008</b>	<b>43.58</b>
Iris Smith	2800 7750 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	107.44
			2011	109.30
			2010	
			2009	105.36
			2008	173.56
			2007	173.20
<b>2006</b>	<b>38.82</b>			
Christina Coffin	2800 7950 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	78.90
			2011	80.26
			2010	78.62
			2009	77.38
			2008	133.38
			2007	133.10
2006	142.22			
Donna Walter	2800 8401 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	201.52
			2010	197.36
Richard Marsey	2800 8486 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	416.32
			2011	423.52
			2010	414.76
Manuelita Valderrabando	2800 8952 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	211.52
Melisa Gallentine	2800 9556 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	218.22
			2011	222.02

Lila Mazuch	2800 9584 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	736.94
Rich King	2800 9621 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010	33.58 34.16 33.44
Jose Archundia	2800 0301 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	149.42 152.00
Jodee Negus	2900 1000 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	148.18
Sandra Miedl	3100 0725 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	14.72
Ortiz Rodriguez	3100 0881 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011 2010	16.84 16.82 16.82
Daniel Mejia-Rodriguez	3100 1002 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	56.80
Manuel Ordaz	3100 1036 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012	100.96
Nicole Farber	3200 0125 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2012 2011	22.14 22.12
Wanda Cullen	3400 1151 26	Two years have expired Treasurer has used due diligence to collect It appears impossible to collect taxes	2011	84.12
			Total	<u>44,133.54</u>