

CITY OF PAPIILLION
MAYOR AND CITY COUNCIL REPORT
May 16, 2023

Subject:	Type:	Submitted By:
A Resolution to approve a Settlement Agreement between Sarpy County and the Sarpy County Treasurer and the City of Papillion	Resolution R23-0083	Amber Powers, City Administrator

SYNOPSIS

This resolution would approve a Settlement Agreement between Sarpy County and the Sarpy County Treasurer and the City of Papillion related to the overpayment to the City of Papillion of payments in lieu of taxes (“PILOT”) funds for the years 2018, 2019 and 2020. Under the Settlement Agreement, the City will forego a portion of future PILOT funds payable in years 2023, 2024, 2025, 2026, and 2027, in exchange for being released from any liability related to the monies previously overpaid to the City of Papillion.

BACKGROUND

In 2021, the Nebraska Auditor of Public Accounts (“State Auditor”) issued an Attestation Report of the Sarpy County Treasurer concluding, in part, that distributions of PILOT funds made by the County Treasurer were made in error for the years 2018, 2019 and 2020. Specifically, the State Auditor found that Sarpy County, Bellevue Public Schools, Papillion La Vista Public Schools, and the Cities of Bellevue, Gretna, La Vista and Papillion were overpaid (“Overpaid Entities”), while Omaha Public Schools, Millard Public Schools, Gretna Public Schools and Springfield Platteview Community Schools (“Underpaid Entities”) were underpaid. According to the conclusions of the State Auditor, the City of Papillion was overpaid in the total amount of \$531,221.14.

Subsequently, the Underpaid Entities filed a lawsuit against Sarpy County and the Sarpy County Treasurer to recover the PILOT fund payments which the Underpaid Entities should have received. Sarpy County, in turn, indicated its intention to seek reimbursement from the Overpaid Entities, including the City of Papillion, for the excess amounts received by them. The City of Papillion disputes whether the County would be successful in recovering any reimbursement from the City; however, acknowledges that the cost of litigation regarding this issue could be substantial, both in monetary terms and the use of staff time.

Sarpy County and the Underpaid Entities have agreed to resolve their lawsuit through the payment to the Underpaid Entities of \$2,715,578.00, which amount represents approximately 41.65% of the total amount which the Underpaid Entities were underpaid.

Additionally, the Underpaid Entities have agreed that this repayment may be made over the course of five (5) years, beginning in 2023 and ending in 2027.

The County has, in turn, asked that the City of Papillion contribute the total amount of \$221,225.94 towards the repayment. This amount is approximately 41.65% of the excess PILOT payments received by Papillion for years 2018, 2019, and 2020. The County proposes collecting this contribution by withholding five (5) annual payments of \$44,245.19 from the PILOT funds which will otherwise be payable to the City of Papillion in the years beginning with 2023 and ending with 2027. In exchange for receiving this contribution towards the repayment, Sarpy County and the Sarpy County Treasurer will fully and completely release and forever discharge the City of Papillion from all claims, liabilities, costs and expenses arising out of or in any way related to the erroneous PILOT distributions for 2018, 2019 or 2020. The County also agrees that it will require in its settlement agreement with the Underpaid Entities a release by the Underpaid Entities of any claims, suits or causes of action by the Underpaid Entities against any Overpaid Entity, including the City of Papillion.

FISCAL IMPACT

For each of the five (5) years starting in 2023 and ending in 2027, Sarpy County will withhold \$44,245.19 from the PILOT funds which would otherwise be payable to the City of Papillion.

RECOMMENDATION

Approval

ATTACHMENTS

Resolution #R23-0083

Settlement Agreement

Agreement between Sarpy County, Sarpy County Treasurer and Omaha Public Schools, Gretna Public Schools, Millard Public Schools and Springfield Platteview Community Schools

RESOLUTION NO. R23-0083

A RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PAPIILLION TO APPROVE A SETTLEMENT AGREEMENT BETWEEN THE CITY OF PAPIILLION AND SARPY COUNTY AND THE SARPY COUNTY TREASURER

WHEREAS, the Nebraska State Auditor determined that the Sarpy County Treasurer and Sarpy County erroneously underpaid payments in lieu of taxes (“PILOT funds”) to the Omaha Public Schools, the Milliard Public Schools, the Gretna Public Schools and the Springfield Platteview Community Schools (collectively, “Underpaid Entities”), for years 2018, 2019 and 2022 and further confirmed that the Sarpy County Treasurer and Sarpy County erroneously overpaid PILOT funds to the City of Papillion for the same years; and

WHEREAS, the Underpaid Entities filed a lawsuit against Sarpy County and the Sarpy County Treasurer seeking recovery of the PILOT funds that should have been paid to the Underpaid Entities, and Sarpy County and the Sarpy County Treasurer indicated their intention to seek contribution from the City of Papillion for any amounts erroneously paid to the City of Papillion that should have been paid to the Underpaid Entities; and

WHEREAS, the Sarpy County Treasurer and Sarpy County have reached a settlement agreement with the Underpaid Entities, which settlement agreement requires Sarpy County and the Sarpy County Treasurer to repay to the Underpaid Entities a portion of the PILOT funds erroneously underpaid; and

WHEREAS, it is in the best interest of the City of Papillion to enter into the attached Settlement Agreement with Sarpy County and the Sarpy County Treasurer under which the City will contribute a proportionate amount of the PILOT funds erroneously paid to the City of Papillion in exchange for a full and final release from any claims or causes of action by either Sarpy County, the Sarpy County Treasurer or the Underpaid Entities.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Papillion, to approve a Settlement Agreement with the Sarpy County Treasurer and Sarpy County related to the overpayment by the Sarpy County Treasurer and Sarpy County of PILOT funds to the City of Papillion, for the years 2018, 2019, and 2020.

BE IT FURTHER RESOLVED, that the Mayor or any other designated City personnel are authorized to execute the attached Settlement Agreement on behalf of the City of Papillion, and take such further action as is necessary to effectuate the full and final settlement as set forth therein.

PASSED AND APPROVED THIS ____ DAY OF _____, 2023.

CITY OF PAPIILLION, NEBRASKA

David P. Black, Mayor

Attest:

Nicole Brown, City Clerk

AGREEMENT

This Agreement (the “Agreement”), effective as of the date of its execution, is made and agreed to by and between City of Papillion (the “Overpaid Entity”), Sarpy County (“Sarpy County” or “County”), and Trace Jones, in his official capacity as Sarpy County Treasurer, (the “Treasurer”) as set forth below, to settle, resolve and dispose of issues arising out of or resulting from calculation and payment of PILOT within the County, including without limitation matters related to the Attestation (defined below) and mandamus action pending in the District Court of Sarpy County Nebraska, Case No. 21-2688 (the “PILOT Litigation”).

RECITALS

WHEREAS, on March 9, 2021, the Nebraska Auditor of Public Accounts (“State Auditor”) issued an Attestation Report of the Sarpy County Treasurer (the “Attestation”), concluding in part that distributions of 5% Gross In-Lieu taxes (“Gross In-Lieu” or “PILOT”) paid by the Treasurer pursuant to applicable law, including without limitation Neb. Rev. Stat. § 70-651.04, were made in error for amounts received in 2018, 2019 and 2020 (specifically that Sarpy County, Bellevue Public Schools, Papillion La Vista Public Schools, and the Cities of Bellevue, Gretna, La Vista and Papillion were overpaid (“Overpaid Entities”), and that school districts identified as Underpaid School Districts below were underpaid), and recommending that the County Treasurer correct the erroneous distributions;

WHEREAS, the Treasurer and County, in response to the Attestation, represent that necessary adjustments to calculate and distribute PILOT (“Revised Allocation Method” or “Method”) in accordance with the State Auditor’s direction, the Attestation and applicable law (together “Applicable Requirements”) have been made, and that distributions of 5% Gross In-Lieu taxes commencing in 2021 are being calculated and distributed in accordance with the Revised Allocation Method and shall continue to be calculated and distributed in accordance with such Method unless governing provisions of Applicable Requirements materially change, but declined to make retroactive adjustments to prior years’ PILOT distributions;

WHEREAS, Douglas County School District 0001 a/k/a Omaha Public Schools, Douglas County School District 0017 a/k/a Millard Public Schools, Sarpy County School District 0037 a/k/a Gretna Public Schools, and Sarpy County School District 0046 a/k/a Springfield Platteview Community Schools (collectively, the “Underpaid School Districts”) filed the PILOT Litigation seeking an order directing the Treasurer to correct the erroneous distributions of PILOT funds to the Underpaid School Districts for the years 2018, 2019, and 2020;

WHEREAS, the Treasurer and County represent to Overpaid Entity that the Underpaid School Districts, Sarpy County, and the Treasurer contemporaneously with this Agreement have reached and will enter a separate settlement agreement (“Settlement Agreement”) to resolve the PILOT Litigation which will require the Treasurer to pay additional amounts for 2018, 2019 and 2020 totaling approximately \$2.7 million (“Total Corrective Payments”) to the Underpaid School Districts when it makes its customary annual distribution of Gross In-Lieu taxes for the next five consecutive years, commencing in 2023 and continuing annually through 2027, which Settlement Agreement will include for the benefit of Overpaid Entity a release and discharge by Underpaid School Districts of all claims, liabilities, costs or expenses arising out of or resulting from PILOT distributions received by the Overpaid Entity for 2018, 2019, or 2020;

WHEREAS, the Treasurer and Sarpy County maintain that the Attestation and applicable law provide sufficient authority for the Treasurer to unilaterally adjust PILOT payments and recoup

a pro rata share of Total Corrective Payments from each of the Overpaid Entities by withholding such share from one or more future PILOT payments;

WHEREAS, Overpaid Entity disputes that the Treasurer and Sarpy County have the authority to unilaterally adjust PILOT payments and recoup a pro rata share of Total Corrective Payments from each of the Overpaid Entities by withholding such share from one or more future PILOT payments;

WHEREAS, the Treasurer, County and Overpaid Entity have agreed upon an arrangement as described in this Agreement whereby an allocable share of Total Corrective Payments will be made gradually in equal annual installments over five years as an offset against annual PILOT payments otherwise distributable to the Overpaid Entity; and

WHEREAS, the Treasurer, County and the Overpaid Entity, in recognition of the Attestation and their mutual interests in facilitating a full and final settlement of the claims made by the Underpaid School Districts in a cooperative manner that is predictable and workable for budgetary, fiscal and other purposes of the parties, and potential time, expense, and risk of further claims or litigation, desire to agree on the terms and conditions more particularly provided in this Agreement, desire to fully settle and resolve their disputes and differences collaterally at issue in the PILOT Litigation on the terms and conditions more particularly provided in this Agreement.

AGREEMENT

NOW THEREFORE, in order to consummate the intent of the parties as set forth in the foregoing Recitals, which are a contractual part of this Agreement, and in consideration of the mutual agreements, provisions, and covenants contained in this Agreement, the parties agree as follows:

1. Payments to Underpaid School District Funds. By separate agreement, the Treasurer and County have agreed to pay to the following particular Underpaid School District funds, as identified in Exhibit D of the Attestation, at the time the Treasurer makes its customary annual distribution of Gross In-Lieu taxes, the additional amounts described below in each of five consecutive years, commencing in 2023 and continuing annually through 2027:

Gretna Public Schools Building Fund - \$553.18 per year
Gretna Public Schools Bond Fund - \$36,156.77 per year

Springfield Platteview Community Schools General Fund - \$324,367.61 per year
Springfield Platteview Community Schools Building Fund - \$53,271.98 per year
Springfield Platteview Community Schools Capital Purpose Fund - \$8,607.02 per year
Springfield Platteview Community Schools Bond Fund - \$7,286.46 per year

Omaha Public Schools Bond Fund - \$38,114.86 per year
Omaha Public Schools Capital Purpose Undertaking Fund - \$3,494.59 per year
Omaha Public Schools Building Fund - \$1,297.77 per year

Millard Public Schools Building Fund - \$16,946.64 per year
Millard Public Schools Bond Fund - \$53,027.07 per year

The foregoing amounts are in addition to any other amounts the Underpaid School Districts normally would be due for Gross-In-Lieu tax distribution for each of the years.

2. Source of Payments to Underpaid School District Funds. In order to make the payments to the Underpaid School District Funds described in Paragraph 1, the Treasurer will accordingly reduce in an amount not to exceed \$44,245.19 per year, the pro rata portion of Gross-In-Lieu tax distributions otherwise due to the Overpaid Entity for the next five consecutive years, commencing in 2023 and continuing annually through 2027, as shown in Exhibit 1 to this Agreement.

3. Release of the Overpaid Entity. In consideration of the Overpaid Entity's pro rata reduction of Gross-In-Lieu tax distributions as provided for in Paragraph 2 of this Agreement, Sarpy County and the Treasurer do hereby fully and completely release and forever discharge the Overpaid Entity and its' officials, officers, employees, agents, representatives, successors and assigns, and each of them, from all claims, liabilities, costs and expenses arising out of or in any way related to (i) the allegedly erroneous PILOT distributions for 2018, 2019 or 2020, or (ii) 5% Gross In-Lieu payments for 2018 or before, or for 2021, 2022, or any later year that are calculated and distributed in accordance with Applicable Requirements, so long as Applicable Requirements govern the calculation and distribution of such payments, including without limitation any claim for costs, attorney fees, court costs and any other expense, fees or costs.

4. Release of the Treasurer. In consideration of the release and other terms, conditions, and consideration provided for in this Agreement, the Overpaid Entity does hereby fully and completely release and forever discharge Sarpy County and the Treasurer and their respective officials, officers, employees, agents, representatives, successors and assigns, and each of them, from all claims liabilities, costs and expenses arising out of or in any way related to (i) the allegedly erroneous PILOT distributions for 2018, 2019 or 2020, or (ii) 5% Gross In-Lieu payments for 2018 or before, or for 2021, 2022, or any later year that are calculated and distributed in accordance with Applicable Requirements, so long as Applicable Requirements govern the calculation and distribution of such payments, including without limitation any claim for costs, attorney fees, court costs and any other expense, fees or costs, and excepting any claims or liabilities arising out of or resulting from any PILOT distributions to any Underpaid School Districts, breach of any representation in the Recitals above, or negligence of the County or Treasurer.

5. No Admission of Liability. The parties to this Agreement agree that this settlement is not an admission or concession of negligence or liability (i) by Sarpy County or the Treasurer, or any of his employees, agents, representatives, successors or assigns, or (ii) by the Overpaid Entity, or any officers, officials, employees or agents of the Overpaid Entity .

6. No Other Inducements. Except as otherwise provided herein, the undersigned each acknowledge that no promises or inducements have been offered to them, and that this Agreement is executed without reliance upon any statement or representation by any party or their attorneys, concerning the nature and extent of damages or the legal liability therefore.

7. Reliance on Own Judgment and Advice of Attorney; Competency to Sign. The undersigned each acknowledges that they are relying on their own judgment, belief and knowledge, as well as on the advice of counsel in entering into a settlement of any claim related to allegedly erroneous prior distributions and/or receipt of 5% Gross In-Lieu payments and executing this Agreement. The Undersigned represents and warrants that they are of legal age, legally competent and legally authorized in all respects to execute this document and accepts full responsibility for the signing of this Agreement. The Undersigned also represents and warrants that no other person or entity has or had any interest in the claims, demands, obligations or causes of action referred to in this Agreement, and that they have the sole and exclusive authority to execute this Agreement.

8. Enforcement. The parties agree that the laws of the state of Nebraska shall apply to any enforcement efforts relating to this agreement.

9. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

10. Entire Agreement. This Agreement contains the entire agreement between the parties regarding the subject matter of this Agreement, and all prior understandings or agreements regarding such subject matter, whether written or oral, shall be deemed to have been merged into this Agreement and shall have no further independent force or effect.

11. Public Benefits. No Party is an individual or sole proprietorship. Therefore, no Party is subject to the public benefits attestation and related requirements of Neb.Rev.Stat. §§4-108 – 113.

12. Administration; Property; Funding. No separate legal or administrative entity is created, and no real or personal property shall be acquired or dedicated to joint or cooperative use, for purposes of this Agreement. This Agreement shall be administered by the Treasurer and City Administrator, or by their respective designees. Each party independently shall budget and pay for any amounts required of the party under this Agreement.

13. Incorporation by Reference. Recitals at the beginning of this Agreement (“Recitals”), the Attestation, and all exhibits referenced in the Attestation or this Agreement are incorporated into this Agreement by reference.

14. Headings. Headings in this Agreement are solely for purposes of organization and shall not have any substantive meaning or relevance or be used to determine or interpret any terms or conditions of this Agreement.

15. Survival. This Agreement and the rights and obligations of the parties hereunder shall continue in effect and shall not terminate, except as otherwise agreed in a written amendment executed by both parties.

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest:

City of Papillion

By: _____
Nicole Brown
City Clerk

David Black
Mayor

Date: _____

Date: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest:

Trace Jones, in his official capacity as SARPY COUNTY TREASURER

By: _____

Date: _____

Date: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest:

Chairman of the SARPY COUNTY BOARD OF COMMISSIONERS

By: _____

Date: _____

Date: _____

Approved as to form and content:

Deputy Sarpy County Attorney

Date: _____

SETTLEMENT AGREEMENT

This Settlement Agreement (the "Agreement"), effective as of the date of its execution, is made and agreed to by and between Douglas County School District 0001 a/k/a Omaha Public Schools, Douglas County School District 0017 a/k/a Millard Public Schools, Sarpy County School District 0037 a/k/a Gretna Public Schools, and Sarpy County School District 0046 a/k/a Springfield Platteview Community Schools (collectively, the "Underpaid School Districts"), Sarpy County, and Trace Jones, in his official capacity as Sarpy County Treasurer (the "Treasurer") to settle, resolve and dispose of the mandamus action pending in the District Court of Sarpy County Nebraska, Case No. 21-2688 (the "PILOT Litigation").

RECITALS

WHEREAS, on March 9, 2021, the Nebraska Auditor of Public Accounts issued an Attestation Report of the Sarpy County Treasurer (the "Attestation"), concluding in part that distributions of 5% Gross In-Lieu taxes paid to the Treasurer pursuant to Neb. Rev. Stat. S 70651.04 were made in error for amounts received in 2018, 2019 and 2020, recommending that the County Treasurer correct the erroneous distributions;

WHEREAS, the Treasurer, in response to the Attestation, made certain adjustments to distributions of 5% Gross In-Lieu taxes commencing in 2021, but declined to make retroactive adjustments to prior years' PILOT distributions;

WHEREAS, the Underpaid School Districts filed the PILOT Litigation seeking an order directing the Treasurer to correct the erroneous distributions of PILOT funds to the Underpaid School Districts for the years 2018, 2019, and 2020, a claim which the Treasurer has opposed; and

WHEREAS, the parties in recognition of the time, expense, and risk of further litigation, desire to fully settle and resolve their disputes and differences at issue in the PILOT Litigation on the terms and conditions more particularly provided in this Agreement.

AGREEMENT

NOW THEREFORE, in order to consummate the intent of the parties as set forth in the foregoing Recitals, which are a contractual part of this Agreement, and in consideration of the mutual agreements, provisions, and covenants contained in this Agreement, the parties agree as follows:

1 . Payments to Underpaid School District Funds. The Treasurer shall pay to the following particular Underpaid School District funds, as identified in Exhibit D of the Attestation, at the time the Treasurer makes its customary annual distribution of Gross In-Lieu

taxes, the additional amounts described below in each of five consecutive years, commencing in 2023 and continuing annually through 2027:

Gretna Public Schools Building Fund - \$553.18 per year

Gretna Public Schools Bond Fund - \$36,156.77 per year

Springfield Platteview Community Schools General Fund - \$324,367.61 per year

Springfield Platteview Community Schools Building Fund - \$53,271.98 per year

Springfield Platteview Community Schools Capital Purpose Fund - \$8,607.02 per year

Springfield Platteview Community Schools Bond Fund - \$7,286.46 per year

Omaha Public Schools Bond Fund - \$38,114.86 per year

Omaha Public Schools Capital Purpose Undertaking Fund - \$3,494.59 per year

Omaha Public Schools Building Fund - \$1,297.77 per year

Millard Public Schools Building Fund - \$16,946.64 per year

Millard Public Schools Bond Fund - \$53,027.07 per year

The foregoing amounts are in addition to any other amounts the Underpaid School Districts normally would be due for Gross-In-Lieu tax distribution for each of the years.

2. Release of the Treasurer. In consideration of the additional payments provided for in this Agreement, the Underpaid School Districts do each hereby fully and completely release and forever discharge the Treasurer, any other entities receiving PILOT distributions from the Treasurer in 2018 through 2020, and their respective employees, agents, representatives, successors and assigns, from all liability arising out of or in any way related to the allegedly erroneous prior 2018-2020 year distributions and/or receipt of 5% Gross In-Lieu payments, and for any years prior to 2018, including without limitation any claim for costs, attorney fees, court costs and any other expense, fees or costs. The foregoing release does not apply to any 5% Gross-In-Lieu distributions or payments for years 2021 and after.

3. Release of the Underpaid School Districts. In consideration of the additional payments provided for in Paragraph 1 of this Agreement, the Treasurer does hereby fully and completely release and forever discharge each of the Underpaid School Districts, and their respective employees, agents, representatives, successors and assigns, from all liability arising out of or in any way related to the allegedly erroneous prior 2018-2020 year distributions and/or receipt of 5% Gross In-Lieu payments, and for any years prior to 2018, including without limitation any claim for costs, attorney fees, court costs and any other expense, fees or costs. The foregoing release does not apply to any 5% Gross-In-Lieu distributions or payments for years 2021 and after.

4. No Admission of Liability. The parties to this Agreement agree that this settlement is not an admission or concession of negligence or liability by the Treasurer, or any of his employees, agents, representatives, successors or assigns.

5. No Other Inducements. The undersigned each acknowledge that no promises or inducements have been offered to them except as set forth herein, and that this Agreement is executed without reliance upon any statement or representation by any party or their attorneys, concerning the nature and extent of damages or the legal liability therefore.

6. Reliance on Own Judgment and Advice of Attorney: Competency to Sign. The undersigned each acknowledges that they are relying on their own judgment, belief and knowledge, as well as on the advice of counsel in entering into a settlement of any claim related to allegedly erroneous prior distributions and/or receipt of 5% Gross In-Lieu payments and executing this Agreement. The Undersigned represents and warrants that they are of legal age, legally competent and legally authorized in all respects to execute this document, and accepts full responsibility for the signing of this Agreement. The Undersigned also represents and warrants that no other person or entity has or had any interest in the claims, demands, obligations or causes of action referred to in this Agreement, and that they have the sole and exclusive authority to execute this Agreement.

7. Indemnification Clause. Each party agrees to fully satisfy and discharge any and all liens and subrogation claims and notices in any way related to this matter, including but not limited to legal services. Only to the extent allowed by Nebraska law, each of the school district parties agree to indemnify and hold harmless the Treasurer from any loss or liability incurred as a result of the failure of the school district party to fully satisfy such liens. Nothing contained in this clause or other clauses of this Agreement shall be construed to waive the sovereign immunity of any of the school district parties hereto.

8. Enforcement. The parties agree that the laws of the state of Nebraska shall apply to any enforcement efforts relating to this agreement.

9. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

10. Entire Agreement. This Agreement contains the entire agreement between the parties, and all prior understandings or agreements, whether written or oral, shall be deemed to have been merged into this Agreement and shall have no further independent force or effect.

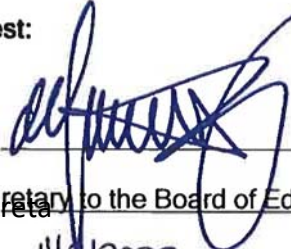
11. Public Benefits. No Party is an individual or sole proprietorship. Therefore, no Party is subject to the public benefits attestation and related requirements of Neb.Rev.Stat. SS4108-113.

Date:

12. Dismissal of PILOT Litigation. Within fourteen days after counsel's receipt of a fully executed copy of this Agreement, the Underpaid School Districts will take all action necessary to dismiss the PILOT Litigation with prejudice, each party to pay their own costs and attorney fees.


13. Treasurer Indemnification of Underpaid School Districts. The Treasurer agrees to defend, indemnify and hold harmless each of the Underpaid School Districts from and against any claim made against any of them related to or arising from the source of funds utilized by the Treasurer to make the payments described in paragraph 1 of this Agreement, including without limitation any claim made by a political subdivision whose future distribution of Gross In-Lieu taxes is reduced by the Treasurer, such indemnification to include all legal costs and expenses incurred in defense of and any judgment arising from any such claim.

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest:


Secretary to the Board of Education
Date: 4/3/2023

Attest: DOUGLAS COUNTY SCHOOL DISTRICT 0001, a/k/a



Board President
Date: 4/3/2023
OMAHA PUBLIC SCHOOLS

By:

By:

Its:

Date:

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH THE FOREGOING COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest: DOUGLAS COUNTY SCHOOL DISTRICT 017,a/Wa MILLARD PUBLIC SCHOOLS

By: [Signature]
Secretary to the Board of Education

By: [Signature]
Its: Superintendents

Date: 5-1-23

Date: 4-24-2023

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND

Attest: SARPY COUNTY SCHOOL DISTRICT 0037, a/k/a GRETNA PUBLIC SCHOOLS

By: _____

By: _____

HAS

FULL ACTUAL AUTHORITY TO DO SO.

Secretary to the Board of Education

Its: _____

Date: _____

Date: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest:

Date:

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH

THE FOREGOING Its:

COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest: DOUGLAS COUNTY SCHOOL DISTRICT 017, a/k/a MILLARD PUBLIC SCHOOLS

By: _____
Secretary to the Board of Education Its: _____

Date: _____ Date: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest: SARPY COUNTY SCHOOL DISTRICT 0037, a/k/a GRETNAPUBLICSCHOOLS

By: *Daum M. Falk* By: *Patricia Allen*
Secretary to the Board of Education Its: _____

Date: March 21, 2023 Date: March 21, 2023

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

By: _____

Secretary to the Board of Education

Date: _____

Attest: _____

By: _____

Secretary to the Board of Education

Date: _____

SARPY COUNTY SCHOOL DISTRICT 0046, a/k/a SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS

By: _____

SARPY COUNTY SCHOOL DISTRICT 0046, a/k/a SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS

Date: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH

By:

Its:

4

THE FOREGOING COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Attest:

DOUGLAS COUNTY SCHOOL DISTRICT 017, a/k/a MILLARD PUBLIC SCHOOLS

By: _____

By: _____

Secretary to the Board of Education

Its: _____

Date: _____

Date: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS

Attest:

SARPY COUNTY SCHOOL DISTRICT 0037, a/k/a GRETNA PUBLIC SCHOOLS

By: _____

By: _____

FULL ACTUAL AUTHORITY TO DO SO.

Date:

Date: _____

Secretary to the Board of Education

Its: _____

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS FULL ACTUAL AUTHORITY TO DO SO.

Date:

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH

By: Breesh G. O'Quinn
Secretary to the Board of Education

Date: 03/13/2023

SARPY COUNTY SCHOOL DISTRICT 0046, a/k/a
SPRINGFIELD PLATTEVIEW COMMUNITY SCHOOLS

By: Dr. Ryan Sanderson
Its: Superintendent

Date: 3/13/2023

UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ
RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH
THE THE FOREGOING
COUNSEL, FULLY
UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS
FULL ACTUAL AUTHORITY TO DO SO.


Attest: 
By: *D. Houghtaling*
Date: 3/24/2023

Trace Jones, in his official capacity as SARPY

Trace Jones
COUNTY TREASURER

Date: March 24, 2023

THE UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ THE FOREGOING
RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH COUNSEL, FULLY
UNDERSTANDS ITS TERMS, AND FREELY AND VOLUNTARILY SIGNS THE SAME, AND HAS
FULL ACTUAL AUTHORITY TO DO SO.

Attest: 
By: *D. Houghtaling*
Date: March 21, 2023

COUNTY

Attest: Chairman of the SARPY COUNTY BOARD OF

J. Brunson
Date: March 21, 2023
COMMISSIONERS

By:

Date: Ma

Approved as to form and content:

R. Moore

Deputy Sarpy County Attorney

3-23-23

Date:

UNDERSIGNED HEREBY WARRANTS THAT THEY HAVE READ
RELEASE AND SETTLEMENT AGREEMENT, DISCUSSED IT WITH