

October 4, 2018

County Attorney Pat Condon
575 S 10th St,
Lincoln, NE 68508

Dear Pat:

The Lancaster County Board recently convened a task force of residents and organizational representatives to examine the state of our county's transportation infrastructure. The result of their efforts is a Final Report (cite) outlining needed investment to improve the safety and reliability of our system along with several administrative, planning and policy recommendations.

A major focus of the report is the need to identify additional revenue sources dedicated to addressing the repair and/or replacement of bridges and other structures in critical condition. Several options would require the establishment of new revenue sources not currently collected by Lancaster County. We believe we need a better understanding of the legal process, structure and options to be weighed regarding the collection of these revenue sources before the County Board can engage in a public dialogue about their potential implementation.

With that in mind, we are asking your office to examine the following questions and provide guidance regarding the current law and legal requirements that would make implementation possible:

WHEEL TAX

- What would be required for the County to implement a wheel tax from unincorporated portions of the County?
- What would be required for the County to collect a wheel tax from residents in cities and villages outside of Lincoln?
- Review the options for implementation of a wheel tax, including the maximum amount per vehicle; potential for different amounts based on weight, axles, etc.
- Is it possible to establish priority transportation corridors that will be funded with wheel tax revenues? Can wheel tax paid by a resident of a city or village be spent on projects outside the city or village limits?

SALES TAX

- What would be required for the County implement a sales tax on unincorporated portions of the county?
- What would be required for the County to implement a sales tax in cities that have not established a sales tax to date?
- What sales tax rate maximum is allowed?

PROPERTY TAX

- Is it possible to earmark a portion of property tax collection for transportation infrastructure repair (Similar to the levy was implemented in the 1920's for bridges)?

We are hopeful that we can begin a process to engage the public about these potential options toward the end of this year with hopes that a package of recommendations can be weighed by the Board prior to the beginning of next year's budget process. We would appreciate having these questions reviewed by your office in an expedited manner.

Thank you for your assistance.

Sincerely,

Lancaster County Board