

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, MARCH 7, 2000
COUNTY COMMISSIONERS CHAMBERS
FIRST FLOOR, COUNTY-CITY BUILDING
1:30 P.M.**

Commissioners Present: Kathy Campbell, Chair
Larry Hudkins, Vice Chair
Linda Steinman
Bob Workman

Commissioners Absent: Bernie Heier

Others Present: Norm Agena, County Assessor
Kerry Eagan, Chief Administrative Officer
Dave Johnson, Deputy County Attorney
Bruce Medcalf, County Clerk

- 1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, February 29, 2000. (A copy of these minutes is on file in the Office of the Lancaster County Clerk.)**

MOTION: Hudkins moved and Steinman seconded approval of the minutes of the Board of Equalization dated February 29, 2000. Campbell, Hudkins and Steinman voted aye. Workman abstained. Motion carried.

- 2) **ADDITIONS AND DEDUCTIONS:**

Approval of 18 additions and deductions to the tax assessment rolls per Exhibit "A".

MOTION: Steinman moved and Workman seconded approval. Campbell, Steinman, Hudkins and Workman voted aye. Motion carried.

- 3) **DISAPPROVAL OF A MOTOR VEHICLE TAX EXEMPTION:**

Nebraska Annual Conference of the United Methodist Church

MOTION: Steinman moved and Hudkins seconded denial of a motor vehicle tax exemption for Nebraska Annual Conference of the United Methodist Church because the application was not timely filed (more than 30 days from the date of purchase). Steinman, Workman, Campbell and Hudkins voted aye. Motion carried.

- 4) **SETTING OF A PUBLIC HEARING FOR NOTICE OF VALUATION CHANGE FOR OMITTED OR UNDERVALUED PROPERTY:**

Setting of a public hearing for Tuesday, March 21, 2000 at 2:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building for notice of valuation change for omitted or undervalued property for Scott Eugene Kreifels, et al.

By direction of the Chair, a public hearing was set for Tuesday, March 21, 2000 at 2:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building for notice of valuation change for omitted or undervalued property for Scott Eugene Kreifels, et al.

The Chair recessed the Board of Equalization meeting until 2:30 p.m. when it was reconvened.

5) **2000 DISAPPROVED 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY PER EXHIBIT "B":**

Capitol City Christian Church

Rusty Miller, representing Capitol City Christian Church, appeared and explained that the properties were vacated for the purpose of beginning a new program to provide housing on a short term basis to individuals/families in crisis, along with educational and financial assistance from the church. He stated they would not be charging rent, however, individuals will pay for utilities and must complete a course with the church's finance ministry team.

In response to a question asked by Workman, Miller responded that they have charged rent in the past.

In response to a question asked by Campbell, Miller stated that the houses could be torn down for future expansion.

Norm Agena, County Assessor, recommended denial and stated that the predominant use of the houses is not for religious purposes.

Campbell asked Miller if a person has to be a member of the congregation in order to use the homes.

Miller responded he would be uncomfortable making that statement and that he wasn't sure if that would be the case.

In response to a question asked by Campbell, Miller stated that the goal is to meet the financial needs of families in crisis.

Harvest Community Church

Norm Agena, County Assessor, stated he couldn't find any documentation showing that the church exists under the address listed on the exemption. He stated the exemption form indicates that there is a van owned by the church, however, no motor vehicle title can be located.

Agena asked if the musical equipment could only be used to play in the church.

Brad White, representing Harvest Community Church, appeared and stated they meet once a week at Hill Elementary School. All of the musical equipment, he noted, is carried into the school and back out of the school on a weekly basis and the van is used to transport the equipment.

The Assessor requested White to provide a copy of the Articles of Incorporation for the church and suggested the item be deferred one week to obtain the additional information.

Liberty Gospel Fellowship Church

Pastor John Carter appeared on behalf of Liberty Gospel Fellowship Church and stated the property consists of two single family dwellings which are located west of the church. The church originally purchased the lots in order to build a new facility. He stated they are currently in the process of expanding the church.

He explained one of the homes is occupied and the individual currently pays \$425 rent per month. The other home is occupied by a family and they also pay approximately \$425 rent per month.

Pastor Carter stated when their plans are approved by the City the homes would be demolished for the expansion of their church. He stated they would be meeting with the architect on Friday and plans will be submitted to the City, with projected demolition being in April.

The County Assessor stated once they have begun the process and the building permits have been obtained the church may reapply for tax exemption up to August 1st.

Lincoln Church of Christ

Duane Burham, representing Lincoln Church of Christ, appeared and gave a brief background on the property stating that it was purchased with the intent of expanding the parking lot, however, it was used for approximately four to five years as a residence for a maintenance person. He added that no rent was charged. He stated there is currently a young family living in the home and that the husband performs odd jobs around the facility in exchange for living in the residence rent free.

Burham stated he feels they meet the criteria as outlined in Nebraska Department of Property Assessment and Tax Regulation 40-005.

Steinman asked if it is a condition that the individual(s) living in the residence perform custodial work for the church.

Burham stated they request that the individual(s) do what they can to maintain the house.

St. David's Episcopal Church

Gene Woodhead, representing St. David's Episcopal Church, appeared and stated the church burnt down last Easter and that they are trying to rebuild.

In response to a question asked by Hudkins, Woodhead stated the property hasn't been used for any religious activity during the past year.

Woodhead stated they have discussed having an open air morning service in the summer, however, due to the uncertainty of the weather they have decided against it.

Jim Shadley, representing the Planning Committee for St. David's Episcopal Church, appeared and stated they hoped to reapply for tax exemption by August 1st.

Woodhead added that there is a storage shed which contains stained glass windows and church related items.

Hudkins stated he felt that portion should be eligible for exemption.

Norm Agena, County Assessor, stated it would be storage, which is an incidental use, and recommended denial.

MOTION: Hudkins moved and Steinman seconded to accept the Assessor's recommendation and deny the 451 tax exemption on real property for Bethel Baptist Church of Lincoln. Steinman, Hudkins, Workman and Campbell voted aye. Motion carried.

MOTION: Steinman moved and Workman seconded to accept the Assessor's recommendation and deny the 451 tax exemption(s) on real or personal property for Christ's Place Church, Gentle Shepherd Baptist Church, Instructional Materials Council, Liberty Gospel Fellowship Church (2 exemptions), Lincoln Habitat for Humanity, Malcolm United Methodist Church (2 exemptions) and St. Matthews Episcopal Church. Workman, Campbell, Hudkins and Steinman voted aye. Motion carried.

MOTION: Steinman moved and Hudkins seconded to defer action for one week in relation to a 451 tax exemption on personal property for Harvest Community Church. Hudkins, Workman, Campbell and Steinman voted aye. Motion carried.

MOTION: Workman moved and Hudkins seconded to approve a 451 tax exemption on real property for Capitol City Christian Church.

Campbell suggested deferring action on Capitol City Christian Church and Lincoln Church of Christ to allow for further review on the issue regarding low income housing.

The maker of the motion withdrew the motion and the seconder agreed.

MOTION: Workman moved and Steinman seconded to defer action for one week on tax exemption(s) for Capitol City Christian Church (2 exemptions) and Lincoln Church of Christ. Campbell, Steinman, Workman and Hudkins voted aye. Motion carried.

MOTION: Steinman moved and Hudkins seconded to accept the Assessor's recommendation and deny the 451 tax exemption on real property for St. David's Episcopal Church.

Hudkins stated he seconded the motion for discussion purposes. He explained that he believes the church continues to have property used for storing artifacts belonging to the church and that he would not support the motion.

ROLL CALL: Campbell and Steinman voted yes. Hudkins and Workman voted no. Motion tied.

Campbell stated the item would be deferred until Tuesday, March 28, 2000 at 2:30 p.m.

6) **APPROVAL OF 2000 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY PER EXHIBIT "C":**

MOTION: Steinman moved and Workman seconded approval of 451 tax exemptions on real and personal property for year 2000 for Christian Church (Disciples of Christ), Christian Student Fellowship at UNL, Developmental Services of Nebraska (2 exemptions), Gates of Praise (4 exemptions), Samaritan Counseling Center Corporation, St. Elizabeth Regional Medical Center (5 exemptions) and The Priestly Fraternity of St. Peter. Steinman, Workman, Campbell and Hudkins voted aye. Motion carried.

7) **NOTICE OF VALUATION CHANGE FOR OMITTED OR UNDERVALUED PROPERTY FOR THE FOLLOWING:**

134th and "O" Street Partnership

8) **APPEAL FILED ON REAL PROPERTY FOR THE FOLLOWING:**

134th & O Street Partnership

J. Michael Rierden , attorney representing 134th & O Street Partnership, appeared and explained that there had been a restructuring in the ownership at the golf course and requested a one week deferral for Item 7 (Notice of Valuation Change for Omitted or Undervalued Property for 134th & O Street Partnership) and Item 8 (Appeal filed on Real Property for 134th & O Street Partnership).

MOTION: Hudkins moved and Steinman seconded to defer action regarding the notice of valuation change and the appeal filed on real property for 134th and "O" Street Partnership for one week. Campbell, Steinman, Workman and Hudkins voted aye. Motion carried.

9) **ADJOURNMENT**

By direction of the Chair, the Board of Equalization meeting was adjourned.

Bruce Medcalf
County Clerk

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- 2) **CLAIMS:** Approval of all claims processed through Tuesday, March 7, 2000.

MOTION: Workman moved and Hudkins seconded approval. Campbell, Steinman, Hudkins and Workman voted aye. Motion carried.

- 3) **PUBLIC HEARINGS:**

Automatic renewal of the following retail liquor and beer licenses issued in Lancaster County and outside the corporate limits of any City, pursuant to Resolution 5351 adopted July 2, 1996:

Ampride #104	Merle's Food & Drink
Big Daddy's Stop	Mike's 66
Branched Oak Marina	North Forty Golf Club
Coaches Sports Bar & Grill	Outpost Tavern
Crooked Creek Golf Club	P.O. Pears on the Lake
Firethorn Golf Club	Pawnee Lake Marina
Gas 'N Shop	Pla Mor Ballroom
Hi Mark Golf Club	Princeton Tavern
Hidden Valley Golf Course & Club	Shoemaker's South Truck Stop
Hillcrest Country Club	Star City Hockey L.L.C.

**James Arthur Vineyards
Kramer Bar
Lee's Restaurant
Lincoln Izaak Walton League
Major Oil Company**

**Toni's Corner & General Store
U-Stop Convenience Shop
Veterans F W 3606
Yankee Doodles
Yankee Hill Country Club**

The Chair opened the public hearing and asked if anyone wished to provide testimony.

Campbell noted that there has been one letter protesting the renewal of Star City Hockey L.L.C.

The Clerk administered the oath to Richard Halvorsen.

Richard Halvorsen, 6311 Inverness Road, appeared and addressed his concern regarding the renewal of a liquor license for Star City Hockey L.L.C. He referred to Nebraska Revised Statute 53-177 which states that the sale of retail alcoholic liquor cannot be within 150 feet of any church, school, hospital or home for aged or indigent persons or for veterans, their wives or children. Halvorsen stated there is currently a school located in the Expo Building and the site will continue to be a temporary location for schools in the future. He said he felt that renewal of the license would be in violation of the statute.

Dave Johnson, Deputy County Attorney, indicated that the statute "shall not apply to any location within such distance of one hundred and fifty feet for which a license to sell alcoholic liquors at retail has been granted by the Nebraska Liquor Control Commission for two years continuously prior to making of application for license". He also stated he thought that Star City Hockey had requested renewal for the prior two years preceding 2000.

Halvorsen stated he believed the two years would expire April, 2000.

Campbell suggested that the automatic renewal for Star City Hockey be held one week to allow for review of the records in relation to the year of issuance.

The Chair asked if anyone else wished to provide testimony.

No one appeared and the hearing was closed.

MOTION: Steinman moved and Workman seconded approval of automatic renewal of the following retail liquor and beer licenses issued in Lancaster County and outside the corporate limits of any City, pursuant to Resolution 5351: Ampride #104, Big Daddy's Stop, Branched Oak Marina, Coaches Sports Bar & Grill, Crooked Creek Golf Club, Firethorn Golf Club, Gas 'N Shop, Hi Mark Golf Club, Hidden Valley Golf Course & Club, Hillcrest Country Club, James Arthur Vineyards, Kramer Bar, Lee's Restaurant, Lincoln Izaak Walton League, Major Oil Company, Merle's Food & Drink, Mike's 66, North Forty Golf Club, Outpost Tavern, P.O. Pears on the Lake, Pawnee Lake Marina, Pla Mor Ballroom, Princeton Tavern, Shoemaker's South Truck Stop, Toni's Corner & General Store, U-Stop Convenience Shop, Veterans F W 3606, Yankee Doodles and Yankee Hill Country Club and to hold the automatic renewal of a liquor license for Star City Hockey L.L.C. for one week to allow for further review of the year of issuance. Steinman, Workman, Campbell and Hudkins voted aye. Motion carried.

4) **NEW BUSINESS:**

- A. **An application for a Special Designated License from Douglas E. Gregg to hold a wedding reception on Saturday, April 15, 2000 from 5 p.m. to 1 a.m. at the Waverly Foundation Center located at 11120 North 141st Street.**

MOTION: Steinman moved and Workman seconded approval. Workman, Hudkins, Campbell and Steinman voted aye. Motion carried.

- B. **An amendment to a contract with Department of Health and Human Services for funding to the Families First and Foremost project. The term of the contract has changed from August 1, 1999 to August 31, 2000 and the total reimbursement shall not exceed \$1,572,900. (C-00-106)**

MOTION: Steinman moved and Hudkins seconded approval. Hudkins, Steinman, Workman and Campbell voted aye. Motion carried.

- C. **An amendment to agreement 99-1759, executed on September 21, 1999 with Berniklau Educational Solutions Team to provide four additional slots at the Day Reporting Center, beginning March 1, 2000 and ending August 31, 2000. The County will pay \$50 a day, not to exceed \$24,000. (C-00-116)**

MOTION: Hudkins moved and Steinman seconded approval. Steinman, Workman, Campbell and Hudkins voted aye. Motion carried.

- D. **An agreement with Gateway Merchants Association for conducting voter registration at Gateway Mall, beginning on Friday, April 14, 2000 and ending Saturday, April 15, 2000. (C-00-108)**

Dave Johnson, Deputy County Attorney, stated his office has concerns regarding sub-paragraphs five and six and recommended deferral of the item to allow for further review.

Dave Shively, Election Commissioner, indicated they have conducted voter registration drives at Gateway Mall for a number of years and have had similar agreements with them. He stated he would not have a conflict with deferring the agreement since they would not be conducting the drive until April 14th and 15th.

In response to a question asked by Hudkins, Johnson stated there have been no changes made to the agreement.

MOTION: Hudkins moved and Steinman seconded to defer the agreement with Gateway Merchants Association for two weeks (March 21, 2000). Workman, Hudkins, Campbell and Steinman voted aye. Motion carried.

- E. An agreement with the Lincoln-Lancaster Mediation Center to facilitate cooperative work for the Families First and Foremost Project, beginning September 1, 1999 and ending August 31, 2000. The County will pay an amount not to exceed \$38,000 for these services. (C-00-109)**

MOTION: Hudkins moved and Workman seconded approval. Campbell, Steinman, Workman and Hudkins voted aye. Motion carried.

- F. A financing agreement, whereas the County through its Economic Development Loan Program, will loan \$250,000 to U.S. Foods L.L.C. for the expansion and creation of jobs. The County will be paid in full by December 2010. (C-00-107)**

MOTION: Steinman moved and Hudkins seconded approval. Workman, Steinman, Campbell and Hudkins voted aye. Motion carried.

- G. Substitution of security by amending a financing statement in relation to a loan application through the Lancaster County Rural Enterprise Assistance Program (REAP) to include a 1988 Oldsmobile Delta 88 automobile and a 1985 Toyota van wagon. The loan was for A+ Home Hearing Service, owned and operated by Jeffrey A and Freda Priest. (M-00-19)**

MOTION: Hudkins moved and Steinman seconded approval. Steinman, Hudkins, Workman and Campbell voted aye. Motion carried.

H. Authorization of the installation or removal of the following traffic signs in Lancaster County, Nebraska: (R-00-26)

- * **Removal of the "Destination Guide" sign at the intersection of South 56th Street and Saltillo Road for southbound traffic**
- * **Replacement of the "Destination Guide" signs on Saltillo Road east and west of South 68th Street for eastbound and westbound traffic with "Destination Guide" signs, as provided in Attachment "A".**

MOTION: Hudkins moved and Steinman seconded approval of Resolution 00-26. Workman, Campbell, Hudkins and Steinman voted aye. Motion carried.

I. A resolution regarding a request by the County Engineer to submit to the State of Nebraska, Department of Roads the reclassification of a section of a county road generally located on West Ashland Road from Northwest 12th Street west from minimum maintenance to local maintenance. (R-00-28)

Don Thomas, County Engineer, stated Saunders County had requested the reclassification and that it is their road to maintain, however, both counties need to give their approval for the change to take place.

In response to a question asked by Campbell, Thomas stated Lancaster County has one mile of minimum maintenance road.

Hudkins asked how many miles of dirt road exist in the County.

Thomas responded it would be in the low 60's.

In response to a question asked by Campbell, Mike DeKalb, Planning Department, stated there are 864 sections in the County and 846.5 square miles.

MOTION: Hudkins moved and Steinman seconded approval of Resolution 00-28. Workman, Campbell, Hudkins and Steinman voted aye. Motion carried.

J. Recommendation from the Purchasing Agent and the County Engineer to award a bid for grading and culvert construction to Minchow Construction, Inc., in the amount of \$277,358, for grading and to Rogge Engineering, in the amount of \$164,868.45, for culverts at the following locations:

- * **Southwest 40th Street; Project C55-L-403(1)**
- * **Southwest 33rd Street and West Pleasant Hill Road; Project C55-0-405(1)**
- * **West Fletcher Avenue and West Adams Street; Project SRR-55(126)**
- * **Southwest 42nd Street and West Stagecoach Road; Project 00-30**

MOTION: Workman moved and Steinman seconded approval.

Don Thomas, County Engineer, noted that there was less than \$400 difference between the first and second low bids.

ROLL CALL: Campbell, Steinman, Workman and Hudkins voted aye. Motion carried.

- K. A political subdivision tort claim filed against the Corrections Department by Mark Edward Clark for lost property, in the amount of \$50.**

MOTION: Workman moved and Hudkins seconded to deny the tort claim filed by Mark Edward Clark. Hudkins, Campbell, Steinman and Workman voted aye. Motion carried.

- L. A political subdivision tort claim filed against the County Attorney's Office by Paul D. Boross on behalf of Michael Paul for malicious prosecution.**

Dave Johnson, Deputy County Attorney, stated that the Tort Claims Act specifically exempts malicious prosecution. He also noted that the County did not waive its sovereign immunity regarding the matter and recommended denial of the claim.

MOTION: Steinman moved and Hudkins seconded denial of the tort claim filed by Paul D. Boross on behalf of Michael Paul. Campbell, Hudkins, Workman and Steinman voted aye. Motion carried.

- M. Appointment of the following individuals to the Lincoln-Lancaster Women's Commission:**

<u>Name of Individual</u>	<u>Expiration of Term</u>
Mary Beck	January 1, 2001
Pamela Carmichael	March 1, 2003

MOTION: Hudkins moved and Steinman seconded approval.

Steinman noted that Gail Anderson was reappointed for another term.

Campbell requested that the reappointment of Gail Anderson be placed on next week's agenda.

ROLL CALL: Campbell, Steinman, Hudkins and Workman voted aye. Motion carried.

- N. Appointment of Jeannie Sayers, an employee with Lancaster Manor, to the Commissioners Award of Excellence Nominating Committee.**

MOTION: Steinman moved and Workman seconded approval. Steinman, Workman, Campbell and Hudkins voted aye. Motion carried.

O. Appointment of Pat Knapp to the Lincoln-Lancaster County Ecological Advisory Committee, term to expire December, 2000.

MOTION: Steinman moved and Hudkins seconded approval. Workman, Hudkins, Campbell and Steinman voted aye. Motion carried.

5) **CONSENT ITEMS:** These are items of business that are routine and which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:

A. Receive and Place on File:

1. County Clerk's Monthly Report for February, 2000

B. A resolution approving County Special Permit 174, Bentzinger Subdivision Community Unit Plan, consisting of eight dwelling units on property generally located north and west of the corner of Southwest 14th Street and West Wittstruck Road in Lancaster County, Nebraska. (R-00-27)

C. A resolution approving County Preliminary Plat 99025, Bentzinger Subdivision, consisting of eight lots on property located north and west of the corner of Southwest 14th Street and West Wittstruck Road in Lancaster County, Nebraska. (R-00-25)

D. Rights-of-way contracts between the County Engineer and the following:

* Winona Ketelhut, Trustee of the Carrol C. Ketelhut Estate on Pioneers Boulevard from 98th to 112th Streets for road improvement, in the amount of \$8,221; Project C55-P-409(2). (C-00-112 and C-00-113)

* Dale R. Bloss, Trustee, on Holdrege Street near North 176th Street for culvert replacement; Project C.P. J-299. This is a land donation. (C-00-115)

* Lawrence H. and Margaret Masek at Northwest 70th Street and West Agnew Road for culvert construction, in the amount of \$606.34; Project 00-32. (C-00-110 and C-00-111)

E. A leasehold contract between the County Engineer and Randy Warner on Branched Oak Road near North 70th Street for culvert replacement, in the amount of \$10; Project C.P. B-266. (C-00-114)

MOTION: Hudkins moved and Steinman seconded approval of the Consent Items.

Dave Johnson, Deputy County Attorney, referred to Consent Item 5C and noted that the language in section 6.2.6 on page four should be amended to read as follows: "To relinquish the right of direct vehicular access to Southwest 14th except for Bentzinger Drive (to be renamed) and to West Wittstruck Road for South 15th Street".

Both the maker of the motion and the seconder agreed to the amended language in relation to Consent Item 5C.

ROLL CALL: Hudkins, Steinman, Workman and Campbell voted aye. Motion carried.

6) **ADJOURNMENT**

MOTION: Steinman moved and Hudkins seconded adjournment of the Board of Commissioners meeting. Steinman, Workman, Campbell and Hudkins voted aye. Motion carried.

Bruce Medcalf
County Clerk