

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, MARCH 21, 2000**  
**COUNTY COMMISSIONERS CHAMBERS**  
**FIRST FLOOR, COUNTY-CITY BUILDING**  
**1:30 P.M.**

Commissioners Present: Kathy Campbell, Chair  
Larry Hudkins, Vice Chair  
Bernie Heier  
Bob Workman

Commissioners Absent: Linda Steinman

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

- 1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, March 14, 2000. (A copy of these minutes is on file in the Office of the Lancaster County Clerk.)**

**MOTION:** Heier moved and Hudkins seconded approval of the minutes of the Board of Equalization dated March 14, 2000. Campbell, Hudkins, Heier and Workman voted aye. Motion carried.

- 2) **ADDITIONS AND DEDUCTIONS:**

**Approval of 26 additions and deductions to the tax assessment rolls per Exhibit "A".**

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

3) **MOTOR VEHICLE TAX EXEMPTIONS:**

**Bethlehem Covenant Church  
Cedars Youth Services (4 applications)  
Redeemer Lutheran Church  
Rosemont Alliance Church  
St. Mary's Church  
Southeast Nebraska Mobile Diagnostic Services, Inc.**

**MOTION:** Heier moved and Hudkins seconded approval of motor vehicle tax exemptions for Bethlehem Covenant Church, Cedars Youth Services, Redeemer Lutheran Church, Rosemont Alliance Church, St. Mary's Church and Southeast Nebraska Mobile Diagnostic Services, Inc. Heier, Campbell and Hudkins voted aye. Workman abstained. Motion carried.

4) **DENIAL OF A MOTOR VEHICLE TAX EXEMPTION:**

**Christian Retirement Homes, Inc. dba/Eastmont Towers**

Mike Thew, Deputy County Attorney, stated real property belonging to Eastmont Towers is not exempt from taxation because it is not used for a charitable purpose. He questioned why their motor vehicles would be exempt if their real property is not tax exempt.

He further stated that the application for exemption indicates the vans are used for transporting residents to doctor appointments, church services, grocery shopping and social activities, however, based on his understanding of the law, very few of those uses would qualify as charitable uses.

Documentation was submitted into the record indicating the usage of the vans and the number of trips the vans made between January 24, 2000 and March 7, 2000 (Exhibit A).

Thew recommended denial of the application and noted that the van is incidental to living at Eastmont Towers and would not meet the legal requirements of a charitable organization.

Robert Chitwood, Executive Director of Eastmont Towers, stated that the Internal Revenue Service, through a Supreme Court decision, declared Eastmont Towers as a not for profit corporation for charitable reasons. He noted that 11.1 percent of their property is tax exempt and includes the nursing home which takes transfers from Madonna Rehabilitation Hospital, Tabitha and Lancaster Manor.

4) **DENIAL OF A MOTOR VEHICLE TAX EXEMPTION CONTINUED:**

Chitwood added that the lift van is predominantly used for taking individuals in the nursing home to medical appointments.

In response to questions asked by Hudkins, Chitwood stated Eastmont Towers is a 20-bed assisted living facility and a 50-bed skilled nursing facility. It also was noted that they do not accept any Medicaid patients.

Campbell inquired about the number of individuals at the facility who are nonpaying.

Chitwood stated it was no less than ten percent.

Heier asked if the individuals living in the nursing home for free are residents of Eastmont Towers.

Chitwood responded that they are from outside Eastmont Towers.

Thew stated that based on the information he had seen there was nothing which shows the 1994 van is used in connection with the portion of real property which is exempt, however, if he understood Mr. Chitwood correctly, and the van is used exclusively for purposes connected with the exempt portion, it would qualify for exemption. It was suggested that the use of the van be clarified for the record and that the exemption be granted.

Chitwood stated the predominant use of the 1994 lift van is for medical transports in connection with the nursing home.

**MOTION:** Workman moved and Heier seconded approval of the motor vehicle tax exemption for the 1994 Dodge van. Workman, Hudkins, Campbell and Heier voted aye. Motion carried.

**MOTION:** Heier moved and Workman seconded reconsideration of the motor vehicle tax exemption for Christian Retirement Homes, Inc. dba/Eastmont Towers. Hudkins, Heier, Workman and Campbell voted aye. Motion carried.

**MOTION:** Heier moved and Workman seconded approval of the motor vehicle tax exemption for a 1994 Dodge van and denial of a motor vehicle tax exemption for a 1990 Ford van. Workman, Campbell, Hudkins and Heier voted aye. Motion carried.

The Chair recessed the Board of Equalization until 2:30 p.m.

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

**Scott Eugene Kreifels, et al**

The Assessor recommended the value increase from \$69,500 to \$98,300 for tax years 1999 and 2000.

**MOTION:** Hudkins moved and Heier seconded to accept the Assessor's recommendation and increase the value change from \$69,500 to \$98,300 for tax years 1999 and 2000 for Scott Eugene Kreifels, et al. Hudkins, Workman, Heier and Campbell voted aye. Motion carried.

6) **DENIAL OF 2000 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY FOR THE FOLLOWING:**

**League of Human Dignity (11 applications)**

The Assessor recommended approval of the exemptions in connection with real property located at 1701 "P" Street and personal property at located at 1701 "P" Street, however, he recommended denial of the remaining nine applications in connection with the League of Human Dignity's housing units.

Mike Schafer and Jodi Voss, representing the League of Human Dignity, appeared.

Schafer stated that the revenue they recover from the income of their tenants does not pay enough to cash flow projects. He further stated that a deficit remains each year which the League of Human Dignity has been covering.

He explained most of the tenants living in the housing rely on Supplemental Security Income (SSI) as their source of income. He added that most of those individuals have very severe physical disabilities, with some having associated cognitive disabilities as well.

6) **DENIAL OF 2000 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY CONTINUED:**

**League of Human Dignity (11 applications)**

Schafer discussed the following services offered by the League of Human Dignity:

- < Assist with searches for personal attendants
- < Assist with abuse cases
- < Assist client(s) with acquiring with specific skills
- < Aid client(s) in managing their disability

**MOTION:** Heier moved and Hudkins seconded to accept the Assessor's recommendation to approve the exemptions for League of Human Dignity in connection with real property located at 1701 "P" Street and personal property located at 1701 "P" Street and to deny the remaining nine exemption applications in connection with the League of Human Dignity's housing units. Workman, Campbell, Hudkins and Heier voted aye. Motion carried.

7) **REMOVAL OF 2000 451 TAX EXEMPTIONS ON REAL PROPERTY FOR THE FOLLOWING:**

**Nebraska SPF Swine Accrediting Agency  
Southview Christian Church**

**MOTION:** Hudkins moved and Heier seconded to approve the removal of 2000 451 tax exemptions on real property for Nebraska SPF Swine Accrediting Agency and Southview Christian Church. Heier, Workman, Hudkins and Campbell voted aye. Motion carried.

8) **APPROVAL OF 2000 451 TAX EXEMPTIONS ON PERSONAL PROPERTY WITH A LATE FILING PENALTY FOR THE FOLLOWING:**

**Childbirth & Parent Education Association  
Sheridan Child Development Center**

**MOTION:** Heier moved and Hudkins seconded approval of 2000 451 tax exemptions on personal property with a late filing penalty for Childbirth and Parent Education Association and Sheridan Child Development Center. Campbell, Workman, Heier and Hudkins voted aye. Motion carried.

9) **ADJOURNMENT**

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

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Bruce Medcalf  
County Clerk

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Others Present: Kerry Eagan, Chief Administrative Officer  
Dave Johnson, Deputy County Attorney  
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The Chair noted that New Business 4D would be heard prior to Old Business due to time constraints.

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**MOTION:** Workman moved and Hudkins seconded approval of the minutes of the Board of Commissioners meeting dated March 14, 2000. Campbell, Hudkins, Workman and Heier voted aye. Motion carried.

- 2) **CLAIMS:** Approval of all claims processed through Tuesday, March 21, 2000.

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

4) **NEW BUSINESS:**

**D. Approval and authorization of the execution and delivery of a quitclaim deed, a general assignment and bill of sale and related matters regarding Nebraska Industrial Revenue Bonds (Nebraska State Bar Foundation) Series 1984.**

Paula Metcalf, attorney with Knudsen, Berkheimer, Richardson and Endacott, appeared and stated the quitclaim deed, general assignment and bill of sale and related matters was in connection with the financing of the Nebraska State Bar Foundation building located at 14<sup>th</sup> and "H" Streets which was financed with Industrial Development Revenue bonds in 1984. She noted the bonds were paid in full in 1992 and it had recently come to their attention that they had not proceeded with reconveying the title back to the Nebraska State Bar Foundation.

**MOTION:** Hudkins moved and Heier seconded approval and authorization of the execution and delivery of a quitclaim deed, general assignment and bill of sale and related matters regarding Nebraska Industrial Revenue Bonds (Nebraska State Bar Foundation), Series 1984. Heier, Workman, Campbell and Hudkins voted aye. Motion carried.

3) **OLD BUSINESS:**

**A. Automatic renewal of a retail liquor license for Star City Hockey L.L.C. issued in Lancaster County and outside the corporate limits of any City.**

The Chair explained that a motion was made the previous week, however, that motion died due to lack of a majority. She said that the County Board requested Dave Johnson, Deputy County Attorney, to review the policy and statutes governing liquor licenses for the County.

Dave Johnson, Deputy County Attorney, stated the County Board had previously given individuals an opportunity to present their protests regarding the renewal of a liquor license by holding a public hearing and referred to State Statute 53-135.01 which states, "Upon the close of a hearing the local governing body may request the licensee to submit an application as provided in Section 53.135.". He explained that that is the only action which the County Board may take.

Johnson also requested that a motion be made to reopen the public hearing.



3) **OLD BUSINESS CONTINUED:**

**MOTION:** Heier moved and Workman seconded to reopen the public hearing regarding the automatic renewal of a liquor license for Star City Hockey L.L.C. Campbell, Hudkins, Heier and Workman voted aye. Motion carried.

Johnson submitted documentation from the Nebraska Liquor Control Commission regarding the history of the liquor license as well as a copy of the license for Star City Hockey L.L.C. into the record (Exhibit A).

Campbell explained that the County's policy is to hold a public hearing on the automatic renewals, however, in speaking with the County Attorney's Office the County Board may wish to revise their policy.

Johnson also suggested that the policy be amended to include notification to the license holder in the event that protests are filed.

In response to a question asked by Workman, Johnson stated that the three individual signatures on the letter protesting the renewal of the liquor license would meet the requirement of three protestors even though it was one letter.

The Clerk administered the oath to Richard Halvorsen.

Richard Halvorsen, 6311 Inverness Road, appeared and asked the County Board to request Star City Hockey, L.L.C. to complete a long form liquor license application.

The Clerk administered the oath to J. L. Spray

J. L. Spray, attorney representing Star City Hockey L. L. C., appeared and stated the complaint involved the location of the temporary school in the Expo Building. He said the statute says a liquor license cannot be granted within 150 feet of a school and that the Supreme Court has indicated those measurements are wall to wall. Spray stated the manager did take measurements and that there is well over 150 feet from the school to the facility.

The Clerk administered the oath to Sue King.

Heier asked if beer is still served in a container of four.

King stated yes.

3) **OLD BUSINESS CONTINUED:**

In response to a question asked by Workman, King stated she didn't know how many kegs of beer are sold per game. She explained that it is an ongoing stock and it varies per game depending on when they play and who they play.

Workman asked how they comply with the requirements of a responsible server when four containers are served.

King stated they use their security which consists of six deputy sheriffs and six in-house security staff.

Hudkins inquired about alcohol consumption per game/per person.

King responded that the number of kegs vary every week and that it would be difficult to arrive at a figure.

Spray stated that Star City Hockey is not promoting the consumption of alcohol. The focus is to have a good event without problems and to manage the liquor that is consumed.

Workman asked if Star City Hockey would consider holding several games without alcohol.

Spray responded that he had never posed the question, however, in a business such as hockey in a community the size of Lincoln the difference between being profitable and not profitable appears to be the sale of food and beverages, including alcohol.

Workman expressed that he is concerned about the County by stating that Lancaster County has the most deaths by drinking and driving than any other county in the State.

In response to a question asked by Hudkins regarding the arm banding procedure, King stated they have four individuals checking driver's licenses on each side and armbands are placed on the individual's right wrist by staff of Star City Hockey. Prior to the beginning of the season, employees attend a four hour training session conducted by the State Patrol to learn how to identify fake identification and how to distinguish an intoxicated individual.

3) **OLD BUSINESS CONTINUED:**

Hudkins asked how much of an imposition it would be if trays were not used.

King stated she didn't see a problem with foregoing the four container trays, however, she felt they do need some sort of tray or holder for two pops/beers and a hot dog.

Spray stated that King is looking into the possibility of two cup trays to substitute for the four cup trays.

The Chair asked if anyone else wished to testify.

No one appeared and the public hearing was closed.

**B. 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-00108)**

Dave Johnson, Deputy County Attorney, noted that item five has been amended to deal with negligent acts on the County's part rather than any and all acts.

Also noted was the addition of the following language to item six: "unless the aforementioned result is due to the negligent, malicious or intentional acts or omissions of the Shopping Center, its owners and management, its tenants or the Association."

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

**C. A maintenance agreement with Simplex Time Recorder for maintenance of fire/smoke detectors and related equipment located in the Corrections Department, beginning March, 2000 and ending March, 2001. The County will pay \$6,654 over the course of the contract term. (C-00-120)**

Dave Johnson, Deputy County Attorney, noted deletions on page two of the agreement. Another concern, which he indicated had been amended, was that the agreement stated the County would not hold Simplex liable for their negligent acts or obligations under the agreement.

3) **OLD BUSINESS CONTINUED:**

Also amended was a paragraph on page three opting Simplex from any liability for damages done through the course of the work performed. Johnson recommended the County Board to approve the agreement subject to a Simplex representative initialing and dating the amended language.

**MOTION:** Heier moved and Workman seconded approval subject to a Simplex representative initialing and dating the amended language. Hudkins, Workman, Heier and Campbell voted aye. Motion carried.

4) **NEW BUSINESS:**

**A. Agreements between Lancaster County and the following counties to detain youth at the Attention Center, at a rate of \$190 per day. The agreements are to be reviewed every September and may be terminated with a 30 day notice. The contracting counties are: Merrick, Hall, Otoe, Seward, Saline and Saunders. (C-00-130 through C-00-135)**

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

**B. An interlocal agreement between Lancaster County, the City of Waverly and the Lower Platte South Natural Resources District for the Ash Hollow Drainage Phase A and B improvements. The County will pay an estimated amount of \$8,755.60, with a not-to-exceed figure of \$10,000. (C-00-136)**

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

**C. An addendum to a lease agreement with C & C Company to amend the lease for Cornhusker Place, located at 721 K Street, to reflect changes to the Consumer Price Index clause. (The original agreement was entered into on December 27, 1984). (C-00-128)**

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

4) **NEW BUSINESS CONTINUED:**

**D. Approval and authorization of the execution and delivery of a quitclaim deed, a general assignment and bill of sale and related matters regarding Nebraska Industrial Revenue Bonds (Nebraska State Bar Foundation) Series 1984.**

This was item was previously heard.

**E. A resolution in the matter of the transfer of funds from the Inheritance Tax Fund to the General Fund, in the amount of \$2,776.052, to the Property Management Fund, in the amount of \$6,998 and to the Relief/ Medical Fund, in the amount of \$300,000. (R-00-29)**

Dave Kroeker, Budget and Fiscal Director, stated each year inheritance tax is collected in a separate fund. He explained that when the County prepares the budget each year they budget the allocation of the inheritance tax money to various funds.

He further stated that the resolution directs the County Treasurer to transfer those allocated monies into the designated funds.

Heier asked if the inheritance tax fund had increased.

Kroeker responded no and noted that the County had budgeted \$140,000 more in connection with the General Fund transfer, but did not transfer the full amount due to a revenue shortfall.

**MOTION:** Hudkins moved and Heier seconded approval of Resolution 00-29. Hudkins, Heier, Workman and Campbell voted aye. Motion carried.

**F. Recommendation from the Purchasing Agent and the County Engineer to award a bid to Brandt Excavating for channel work at County bridge C-220 located on Rock Creek Road between Northwest 27<sup>th</sup> and Northwest 40<sup>th</sup> Streets, in the amount of \$32,654. (B-00-16)**

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

4) **NEW BUSINESS CONTINUED:**

**G. Authorization for National Bank of Commerce, as Trustee, to disburse \$4,908.03 from the juvenile detention center bond proceeds to Sinclair Hille & Associates for architectural services for the new juvenile detention facility and \$81,801 to Cheever Construction for the contractor's first application for payment. (M-00-20)**

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

**H. A political subdivision tort claim filed against the Corrections Department by Michael J. Shada for lost property, in the amount of \$80.**

**MOTION:** Workman moved and Heier seconded to deny the tort claim filed by Michael J. Shada because the claimant could not be located. Campbell, Heier, Workman and Hudkins 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. Lancaster Manor's Monthly Report.
2. Lincoln City Libraries Monthly Report for February, 2000.
3. Register of Deeds Monthly Report for February, 2000.
4. Sheriff's Report of Fees for February, 2000.

**B. Setting of public hearings for Tuesday, April 4, 2000 at 1:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building for the following:**

1. County Board of Zoning Appeals, Appeal 110, requested by Britt J. Ehlers, on behalf of Todd Lewis, for a variance of the minimum lot area from 20 acres to 13.09 acres, on property generally located at 20750 U.S. Highway 77 in Lancaster County, Nebraska.

5) **CONSENT ITEMS CONTINUED:**

2. County Board of Zoning Appeals, Appeal 111, requested by Britt J Ehlers, on behalf of Todd Lewis, for a variance of the minimum lot area from 20 acres to 9.25 acres, a variance of the average lot width from 550 feet to 478.85 feet and a variance of the minimum frontage from 550 feet to 478.85 feet, on property generally located at 20900 U.S. Highway 77 in Lancaster County, Nebraska.

C. A resolution in relation to County Special Permit 175, Countryside Estates 1<sup>st</sup> Community Unit Plan, requested by Lyle Loth of ESP on behalf of Ron and Janice Skoda, consisting of seven dwelling units, on property generally located at the northwest corner of Southwest 70<sup>th</sup> Street and West Denton Road in Lancaster County, Nebraska. (R-00-31)

D. A resolution in relation to County Preliminary Plat 99029, Countryside Estates 1<sup>st</sup> Addition, requested by Lyle Loth of ESP on behalf of Ron and Janice Skoda, consisting of seven lots and one outlot, on property generally located at the northwest corner of Southwest 70<sup>th</sup> Street and West Denton Road in Lancaster County, Nebraska. (R-00-30)

E. A right-of-way contract (fee simple) between the Lancaster County Engineer and Lincoln Electric System for construction on North 70<sup>th</sup> Street from Interstate 80 to Waverly, in the amount of \$541.15. (C-00-129)

**MOTION:** Hudkins moved and Heier seconded approval of the Consent Items. Hudkins, Campbell, Heier and Workman voted aye. Motion carried.

6) **ADJOURNMENT**

**MOTION:** Heier moved and Workman seconded adjournment of the Board of Commissioners meeting. Heier, Campbell, Hudkins and Workman. Motion carried.

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Bruce Medcalf  
County Clerk