

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, MARCH 14, 2017**  
**9:00 A.M.**

*Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on March 10, 2017.*

Commissioners present: Todd Wiltgen, Chair; Bill Avery, Vice-Chair; Roma Amundson, Jennifer Brinkman and Deb Schorr

Others present: Scott Gaines, Assessor/Register of Deeds Office; Kerry Eagan, Chief Administrative Officer; David Derbin, Deputy County Attorney; Cori Beattie, Deputy County Clerk; and Kelly Lundgren, County Clerk's Office

*The Chair called the meeting to order at 9:37 a.m., and the location of the Nebraska Open Meetings Act was announced.*

**1) MINUTES:**

**A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, February 21, 2017.**

**MOTION:** Amundson moved and Brinkman seconded approval of the minutes. Schorr, Avery, Amundson, Brinkman and Wiltgen voted yes. Motion carried 5-0.

**2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS:** (See attached additions and deductions).

**MOTION:** Schorr moved and Avery seconded approval of the additions and deductions. Avery, Brinkman, Schorr, Amundson and Wiltgen voted yes. Motion carried 5-0.

**3) PUBLIC HEARING:**

**A. Motor Vehicle Tax Exemption Applications (See correlating item 4)**

- 1. Catholic Social Services**
- 2. First Evangelical Free Church**
- 3. Homestead Presbytery**
- 4. Lutheran Family Services of Nebraska, Inc.**
- 5. LUX Center for the Arts**
- 6. Northern Lighthouse**

The Chair opened the public hearing.

No one appeared to testify in support, in opposition or in a neutral position.

The Chair closed the public hearing.

**4) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS**

**MOTION:** Amundson moved and Schorr seconded approval of the motor vehicle exemptions. Brinkman, Schorr, Amundson, Avery and Wiltgen voted yes. Motion carried 5-0.

**5) APPEAL OF PERSONAL PROPERTY PENALTY:**

**A. SensoryEffects Cereal System**

Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds, recommended denial of the request as the Board does not have the statutory authority to waive penalties that have been correctly imposed.

Greg Russell, SensoryEffects Cereal Systems, stated according to Nebraska Revised Statute 77-1233.04, "...if a taxpayer does not file a return it is the County Assessor's responsibility to file on behalf of the taxpayer." He also noted the taxpayer is to be notified in writing if the return was not signed. Russell did not agree with the amount of penalty that was imposed.

In response to Avery's inquiry regarding the reason the return was not filed by the deadline, Russell replied it was just an honest mistake.

Gaines said the reporting of personal property is 100% self-reported and the County Assessor's Office would not have the most current information to file on behalf of the taxpayer.

Dave Derbin, Deputy County Attorney, said under State Statute 77-1233.06 the Board of Equalization has no authority to waive penalties that have been correctly imposed. Upon reviewing the appeal, it was his opinion the penalty was correctly imposed.

**MOTION:** Schorr moved and Amundson seconded to deny the request. Schorr, Amundson, Avery, Brinkman and Wiltgen voted yes. Motion carried 5-0.

**6) PUBLIC COMMENT:** Those wishing to speak on items relating to County Board of Equalization business not on the agenda may do so at this time.

No one appeared for public comment.

**7) ADJOURNMENT:**

**MOTION:** Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 10:04 a.m. Amundson, Avery, Brinkman, Schorr and Wiltgen voted yes. Motion carried 5-0.

*Cori R. Beattie*

Cori R. Beattie, Deputy County Clerk

