MINUTES LANCASTER COUNTY BOARD OF EQUALIZATION COUNTY-CITY BUILDING, ROOM 112 TUESDAY, SEPTEMBER 12, 2017 IMMEDIATELY FOLLOWING THE LANCASTER COUNTY BOARD OF COMMISSIONERS MEETING

Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on September 8, 2017.

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

Commissioner absent: Deb Schorr

Others present: Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds; Ann Ames, Deputy Chief Administrative Officer; David Derbin, Deputy County Attorney; Dan Nolte, County Clerk; and Kelly Lundgren, County Clerk's Office

The Chair called the meeting to order at 9:31 a.m. and the location of the Nebraska Open Meeting Act was announced.

1) <u>MINUTES</u>:

A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, August 15, 2017.

MOTION: Brinkman moved and Avery seconded approval of the minutes. Avery, Brinkman, Amundson and Wiltgen voted yes. Schorr was absent. Motion carried 4-0.

2) <u>ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS</u>: (See attached additions and deductions).

MOTION: Amundson moved and Avery seconded approval of the additions and deductions. Brinkman, Amundson, Avery and Wiltgen voted yes. Schorr was absent. Motion carried 4-0.

3) NOTICE OF DISQUALIFICATION FROM SPECIAL (GREENBELT) VALUATION:

A. Martin Neal

Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds, recommended denial of the appeal. He stated there is approximately one-third of an acre that is used for agriculture but the primary use is residential. Gaines noted that in order to qualify for special (greenbelt) valuation, the statutes require the primary use of the parcel to be an agricultural purpose.

MOTION: Avery moved and Brinkman seconded to affirm the notice of disqualification from special (greenbelt) valuation. Avery, Brinkman and Wiltgen voted yes. Amundson abstained. Schorr was absent. Motion carried 3-0 with one abstention.

4) <u>NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION</u> <u>PURPOSES</u>:

A. Benjamin and Kimberly Pair

Gaines recommended approval of the notice. He said the adjustment was incorrect due to a clerical error and the property owners notified the Assessor's Office of the incorrect value.

MOTION: Avery moved and Brinkman seconded approval of the notice of assessed valuation change. Amundson, Avery, Brinkman and Wiltgen voted yes. Schorr was absent. Motion carried 4-0.

5) <u>PUBLIC HEARING</u>:

A. Motor Vehicle Tax Exemption Applications (See correlating item 6)

Bryan Medical Center	Lincoln Lutheran School Association
Christian Heritage Children's Homes	My Bridge Radio
Community Blood Bank of the LCMS	People's City Mission
Corporation of the Presiding Bishop Church of	Sacred Winds Native United Methodist Church
Jesus Christ of Latter-day Saints	
Gentle Shepherd Baptist Church	Sisters of Mary, Queen of Mercy
Immaculate Heart of Mary Church	St. John the Apostle Church
Lincoln Christian School	The Bridge Behavioral Health, Inc.
Lincoln and Lancaster County Child Guidance	Women in Community Service, Inc.
Center	

The Chair opened the public hearing.

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

The Chair closed the public hearing.

6) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

MOTION: Brinkman moved and Amundson seconded approval of the motor vehicle tax exemptions. Amundson, Brinkman, Avery and Wiltgen voted yes. Schorr was absent. Motion carried 4-0.

7) <u>PUBLIC COMMENT</u>: 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.

8) ADJOURNMENT

MOTION: Brinkman moved and Avery seconded to adjourn the Lancaster County Board of Equalization meeting at 9:38 a.m. Brinkman, Avery, Amundson and Wiltgen voted yes. Schorr was absent. Motion carried 4-0.

Dan Nolte / Lancaster County Clerk

