

MINUTES
LANCASTER COUNTY BOARD OF BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, OCTOBER 10, 2017
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY
BOARD OF COMMISSIONERS MEETING

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 October 6, 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; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Kelly Lundgren, County Clerk's Office

The Chair called the meeting to order at 9:36 a.m., and the location of the Nebraska Open Meeting Act was announced.

1) MINUTES:

A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, September 19, 2017.

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

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

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

3) CERTIFICATION OF 2017-2018 TAX LEVIES

Wiltgen noted there was a change to the original document involving the Eagle-Alvo Fire District. He added there was an updated copy at the front of the hearing room for public inspection.

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

4) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES:

A. Hepburn Properties, LLC

Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds, stated the parcel was inadvertently inactivated, thus no valuation notice was provided to the taxpayer. He noted a decrease in the value due to a building being removed.

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

5) PUBLIC HEARINGS:

A. Notice of Proposed Change in Exemption Status (See correlating item 6)

- 1. Lincoln Christian Fellowship, Inc.**
- 2. Guardians Incorporated**

The Chair opened the public hearing.

Gaines was administered the oath. He explained the two properties were previously granted permissive exemptions and have recently been sold. Gaines said the notice informs all parties of the change in exemption status.

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

The Chair closed the public hearing.

B. Motor Vehicle Tax Exemption Applications (See correlating item 7)

Connecting Pointe Church of the Nazarene	Indian Center, Inc.
Evangelical United Lutheran Church (ELCA)	Lighthouse
Girl Scouts Spirit of Nebraska	Linh Quang Buddhist Center
Good Neighbor Community Center	Messiah Lutheran Church and School
Immanuel	New Bethel Bibleway Apostolic Temple Church

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 PROPOSED CHANGE IN EXEMPTION STATUS

MOTION: Schorr moved and Amundson seconded approval of the changes in exemption status. Amundson, Schorr, Brinkman, Avery and Wiltgen voted yes. Motion carried 5-0.

7) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

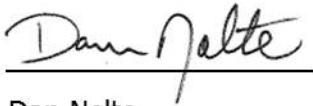
MOTION: Amundson moved and Brinkman seconded approval of the motor vehicle tax exemptions. Schorr, Brinkman, Avery, Amundson and Wiltgen voted yes. Motion carried 5-0.

- 8) **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.

9) **ADJOURNMENT**

MOTION: Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:44 a.m. Brinkman, Avery, Amundson, Schorr and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

