

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, APRIL 17, 2018
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 April 13, 2018.

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

Others present: Scott Gaines, Assessor/Register of Deeds Office; Kerry Eagan, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Jenifer Holloway, 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 9:18 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, April 10, 2018.

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

3) PUBLIC HEARINGS:

A. Proposed Change in Exemption Status (See correlating item 4A)

- 1. Developmental Services of Nebraska, Inc.**
- 2. Lincoln Medical Education Partnership**
- 3. St. Michael Church of Cheney (2 notices)**
- 4. Unity Lincoln**

The Chair opened the public hearing.

Scott Gaines, Chief Administrative Deputy Assessor/Register of Deeds, was administered the oath. He noted that all five properties were sold. Three were sold to other nonprofits and two were sold to private entities who would not qualify for an exemption.

No one appeared in opposition or in a neutral capacity.

The Chair closed the public hearing.

B. 2018 451 Tax Exemptions on real and personal property recommended for approval. (See correlating item 4B)

The Chair opened the public hearing.

Gaines recommend approval of the exemption applications.

No one appeared in opposition or in a neutral capacity.

The Chair closed the public hearing.

C. 2018 451 Tax Exemptions on real and personal property recommended for approval with a late filing penalty. (See correlating item 4C)

The Chair opened the public hearing.

Gaines recommend approval of the application from the Lincoln Children's Zoo with a late filing penalty. He added the Zoo had several parcels which have now been combined into one which should simplify future filings. It was noted the penalty would be \$100.

No one appeared in opposition or in a neutral capacity.

The Chair closed the public hearing.

D. 2018 451 Partial Tax Exemptions on real and personal property recommended for approval. (See correlating item 4D)

The Chair opened the public hearing.

Gaines recommend partial approval of the applications.

Gaines explained that the portions of the new Bryan East Surgical Center being leased to for-profit agencies would be taxable.

With regard to the application from Immanuel Retirement (formerly Clark Jeary), Gaines said it addresses personal property and will reflect the same percentage of exemption as the real estate. He noted the assisted living and nursing home sections are exempt and the independent living units are taxable.

No one appeared in opposition or in a neutral capacity.

The Chair closed the public hearing.

E. 2018 451 Tax Exemptions on real and personal property recommended for denial. (See correlating item 4E)

The Chair opened the public hearing.

Gaines recommended denial of the applications. He said these properties were acquired for future use but are currently vacant lots which do not meet the exemption requirements.

Gaines also noted that an error was detected on the form originally submitted to the County Clerk's Office for Bryan Physician Network. He said it was never the intent of the Assessor's Office to approve the application.

No one appeared in opposition or in a neutral capacity.

The Chair closed the public hearing.

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

Connecting Pointe Church of the Nazarene	Lincoln Medical Education Partnership
First Baptist Church Lincoln	St. Monica's Home
Lincoln Literacy Council	

The Chair opened the public hearing.

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

The Chair closed the public hearing.

4) ACTION ITEMS:

A. Notices of Proposed Change in Exemption

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

B. 2018 451 Tax Exemptions on real and personal property recommended for approval.

MOTION: Amundson moved and Schorr seconded approval of the 2018 451 tax exemptions on real and personal property. Amundson, Avery, Brinkman, Schorr and Wiltgen voted yes. Motion carried 5-0.

C. 2018 451 Tax Exemptions on real and personal property recommended for approval with a late filing penalty.

MOTION: Schorr moved and Amundson seconded approval of the 2018 451 tax exemptions on real and personal property with a late filing penalty. Amundson, Schorr, Brinkman, Avery and Wiltgen voted yes. Motion carried 5-0.

D. 2018 451 Partial Tax Exemptions on real and personal property recommended for approval.

MOTION: Amundson moved and Schorr seconded approval of the 2018 451 partial tax exemptions on real and personal property. Schorr, Brinkman, Avery, Amundson and Wiltgen voted yes. Motion carried 5-0.

E. 2018 451 Tax Exemptions on real and personal property recommended for denial.

MOTION: Schorr moved and Amundson seconded approval of the 2018 451 tax exemptions on real and personal property recommended for denial. Brinkman, Avery, Amundson, Schorr and Wiltgen voted yes. Motion carried 5-0.

F. Motor Vehicle Tax Exemption Applications

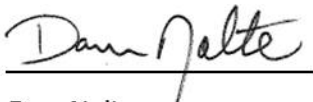
MOTION: Schorr moved and Amundson seconded approval of the motor vehicle tax exemption applications. Avery, Amundson, Schorr, Brinkman and Wiltgen voted yes. Motion carried 5-0.

- 5) **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.

6) **ADJOURNMENT**

MOTION: Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:29 a.m. Amundson, Brinkman, Avery, Schorr and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

