

**MINUTES  
LANCASTER COUNTY BOARD OF EQUILIZATION  
COUNTY-CITY BUILDING, ROOM 112  
TUESDAY, JULY 17, 2018  
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 July 13, 2018.*

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

Commissioners absent: Roma Amundson 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; and Monét McCullen, County Clerk's Office

*The Chair called the meeting to order at 9:25 a.m., the Pledge of Allegiance was recited 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, July 10, 2018.**

**MOTION:** Brinkman moved and Avery seconded approval of the minutes. Avery, Brinkman and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.

**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, Avery and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.

**3) PUBLIC HEARING:**

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

Fellowship Baptist Church	Priestly Fraternity of St. Peter d/b/a Our Lady of Guadalupe Seminary
CrossBridge Christian Church	Eastridge Presbyterian Church
Capital Humane Society	Angelic Temple Church of God in Christ

The Chair opened the public hearing.

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

The Chair closed the public hearing.

**B. Notice of Proposed Change in Exemption Status (See correlating item 5)**

<b>Southminster United Methodist</b>	<b>Lincoln Family Church</b>
<b>New Hope United Methodist Church</b>	<b>Friendship Home of Lincoln</b>
<b>1<sup>st</sup> Church of Christ Scientist</b>	<b>City Impact</b>

The Chair opened the public hearing.

Scott Gaines, Chief Administrative Deputy Assessor/ Register of Deeds, was administered the oath and explained all these properties have previously received tax exemptions and have now been sold. This is the formal process to remove those exemptions.

No one appeared in opposition or a neutral position.

The Chair closed the public hearing.

**C. Tax Exemption on Real and Personal Property (See correlating item 6)**

<b>Second Church of Christ, Scientist</b>	<b>Malcolm Cemetery Association</b>
<b>Capital City Horse and Pony Club</b>	<b>SJSKPM, LLC</b>
<b>Great Plains Community Church</b>	<b>Connection Point</b>
<b>Lincoln Babe Ruth Baseball Association</b>	<b>Firespring Foundation</b>
<b>Nebraska Lutheran Campus Ministry-Lincoln</b>	<b>Non Profit Hub Foundation</b>

The Chair opened the public hearing.

Gaines explained these items are new applications and the review process has been completed. The Assessor's Office recommends approval on all items.

No one appeared in opposition or a neutral position.

The Chair closed the public hearing.

**D. Review of 2018 451A Exemption Applications (See correlating item 7)**

<b>Scottish Rite Temple</b>	<b>Bryan Medical Center</b>
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Gaines said both of these applications are existing exemptions. The Assessor's Office is recommending a modification to Bryan West due to a change in the percentage usage from 92.2% of an exemption in 2017 to 92.29%. They will continue to monitor Scottish Rite Temple due to some private involvement on an exempt property, but are not recommending a change at this time.

The Chair opened the public hearing.

No one appeared in opposition or a neutral position.

The Chair closed the public hearing.

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

**MOTION:** Avery moved and Brinkman seconded approval of the motor vehicle exemption applications. Avery, Brinkman and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.

**5) ACTION ON NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS**

**MOTION:** Brinkman moved and Avery seconded approval of the change in exemption status. Avery, Brinkman and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.

**6) ACTION ON 2018 451 TAX EXEMPTION APPLICATION ON REAL AND PERSONAL PROPERTY**

**MOTION:** Avery moved and Brinkman seconded approval of the exemption applications. Brinkman, Avery and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.

**7) ACTION ON REVIEW OF 2018 451A EXEMPTION APPLICATIONS**

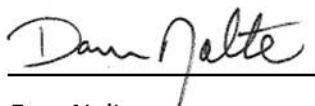
**MOTION:** Avery moved and Brinkman seconded approval of the exemption application of Bryan Medical Center. Brinkman, Avery and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.

**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:** Brinkman moved and Avery seconded to adjourn the Lancaster County Board of Equalization meeting at 9:36 a.m. Brinkman, Avery and Wiltgen voted yes. Amundson and Schorr were absent. Motion carried 3-0.



Dan Nolte  
Lancaster County Clerk

