

**MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
COUNTY-CITY BUILDING, ROOM 112  
TUESDAY, AUGUST 14, 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 August 10, 2018.*

Commissioners present: Jennifer Brinkman, Vice Chair; Roma Amundson, and Deb Schorr

Commissioners absent: Todd Wiltgen, Chair; and Bill Avery

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 Monét McCullen, County Clerk's Office

*The Vice Chair called the meeting to order at 9:21 a.m., 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, August 7, 2018.**

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

**B. Approval of the minutes of the Board of Equalization meeting held on Thursday, August 9, 2018.**

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

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

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

**3) NOTICE OF TAXABLE STATUS FOR LINCOLN HOUSING AUTHORITY**

Scott Gaines, Chief Administrative Deputy Assessor/ Register of Deeds, explained that the Lincoln Housing Authority (LHA) has been leasing this space to a local construction company since October, 2014. The notice informs LHA that the property will retroactively be placed on the tax rolls.

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

**4) PUBLIC HEARINGS:**

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

<b>2nd Church of Christ Scientist</b>	<b>Sisters of Mercy of the Americas West</b>
<b>Cornerstone Baptist Church</b>	<b>Sound Words Charitable Trust</b>

The Vice Chair opened the public hearing.

Gaines was administered the oath and said these properties were previously granted exemptions but have since been sold. This procedure notifies the owners that they will no longer be exempt due to the sale of the property.

The Vice Chair closed the public hearing.

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

<b>St. Thomas Aquinas Church</b>	<b>Christ United Methodist Church</b>
<b>Lincoln Christian School</b>	<b>American National Red Cross</b>
<b>The American Legion, Department of Nebraska</b>	
<b>North American Martyrs Church/School</b>	<b>Christ Lutheran Church</b>
<b>Community Action Partnership of Lancaster and Saunders County</b>	<b>Nebraska Safety Council Inc.</b>
<b>Priestly Fraternity of St. Peter d/b/a Our Lady of Guadalupe</b>	<b>Immanuel (IRC II, Inc)</b>

The Vice Chair opened the public hearing

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

The Vice Chair closed the public hearing.

**C. 2018 451 Tax Exemption Application on Real and Personal Property from Cornerstone Baptist Church (See correlating item 7)**

The Vice Chair opened the public hearing.

Gaines said the Assessor's Office is recommending denial of this application due to missing a statutory filing deadline of July 1, 2018.

Schorr asked if this property previously had an exemption. Gaines explained this was a church parsonage that was sold. The timing from when they made the purchase was in late June and they did not make application in time.

The Vice Chair closed the public hearing.

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

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

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

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

**7) ACTION ON 2018 451 TAX EXEMPTION APPLICATION ON REAL AND PERSONAL PROPERTY FROM CORNERSTONE BAPTIST CHURCH**

**MOTION:** Amundson moved and Schorr seconded to deny the application. Amundson, Schorr and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.

**8) REVIEW OF 2018 451A EXEMPTION APPLICATION FROM HEARTLAND CHURCH NETWORK**

Gaines explained that this property had been fully exempt and the church sold off a portion of the property to a taxable entity. The Assessor's Office is recommending a review to be able to continue to exempt the church owned portion of the parcel.

**MOTION:** Schorr moved and Amundson seconded approval to send notice to Heartland Church. Amundson, Schorr and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.

**9) 2018 LATE FILED HOMESTEAD EXEMPTIONS:**

<b>Maria Lordes Farquhar</b>	<b>Larry &amp; Darla Johnson</b>
<b>Gregg &amp; Joann Ortiz</b>	<b>Steven &amp; Karen Standish</b>
<b>Lance Boye</b>	<b>Wayne L Hitz</b>
<b>Sandy K. Bolejack</b>	<b>Eunice Page</b>
<b>Henry L. &amp; Patricia L. Meinke</b>	<b>Kathleen Cane</b>
<b>Janice I. Aschoff</b>	<b>John D. &amp; Barbara E. Reek</b>
<b>Kathleen J. Streka</b>	<b>Candice Krivda</b>
<b>Allen F. &amp; Sharon A. Spiehs</b>	<b>Shirlene R. Kendall</b>
<b>Nyla J. Moyer</b>	<b>Susan M. &amp; Charles L. Combs</b>
<b>Alyce Long</b>	<b>Linda K. Jacoby-Mussenden</b>
<b>Sandra &amp; Donald Miller</b>	

Gaines said each year state statute allows an extension for filing homestead exemptions to July 20<sup>th</sup>. The only restriction is an applicant cannot have an extension in consecutive years. He indicated none of these applicants were late last year, therefore, he recommended approval.

**MOTION:** Amundson moved and Schorr seconded approval of the 2018 late filed homestead exemption applications. Amundson, Schorr and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.

**10) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES:**

- A. Daniel K & Rebecca L. Brown**
- B. Zachary Peterson**

Gaines said the application for the Browns was due to a clerical error as in 2017 the property was approved for Greenbelt status but it was inadvertently removed. This action will restore it for 2018.

**MOTION:** Amundson moved and Schorr seconded approval of the notice of assessed valuation change (for Daniel K & Rebecca L. Brown). Schorr, Amundson and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.

Gaines explained the Peterson property had two parcels which were combined and the building on one of the parcels did not get transferred accordingly. This action will reinstate the building value for tax years 2016, 2017 and 2018.

**MOTION:** Amundson moved and Schorr seconded approval of the notice of assessed valuation change (for Zachary Peterson). Schorr, Amundson and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.

**11) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION  
PURPOSES (GREENBELT):**

Gary F. & Marilyn A. Aerts Joint Revocable Trust	Timothy G & Linda E Aschoff
Kent R. & Linda S. Backer	Stephanie S. Buel
Kenneth C. Cook & Kathy L. Havlicek-Cook	David C. & Edith M. Laplante
Frederick J. Lauenroth & Dawn Wagner	Travis C. & Julie A. Michel
Schachenmeyer Family Limited Partnership	Daniel R. & Heather J. Osborn
Steven J. & Colleen K. Slaughter	

Gaines said these are newly approved Greenbelt applications for 2018.

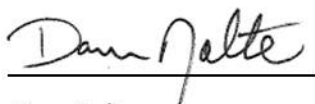
**MOTION:** Schorr moved and Amundson seconded approval of the notices of assessed valuation change (Greenbelt). Amundson, Schorr and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.

**12) 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.

**13) ADJOURNMENT**

**MOTION:** Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:33 a.m. Schorr, Amundson and Brinkman voted yes. Avery and Wiltgen were absent. Motion carried 3-0.



Dan Nolte  
Lancaster County Clerk

