

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 21, 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 17, 2018.

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

Others present: Norm Agena, County Assessor; Rob Ogden, Chief Field Deputy County Assessor's 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 Chair called the meeting to order at 9:14 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 14, 2018.

MOTION: Brinkman moved and Schorr seconded approval of the minutes. Avery, Brinkman, Schorr and Amundson voted yes. Wiltgen abstained. Motion carried 4-0 with one abstention.

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

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

3) PUBLIC HEARING:

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

Cornerstone Christian Church	Northern Lighthouse
St. Peter Catholic Church	Capitol City Christian Church
Corporation of the Presiding Bishop, Church of Jesus Christ	Food Bank of Lincoln

The Chair opened the public hearing.

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

The Chair closed the public hearing.

4) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

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

5) APPEAL OF ASSESSED VALUATION CHANGE FROM NEBRASKA HORSEMEN'S BENEVOLENT & PROTECTIVE ASSOCIATION, INC. (See correlating item 6)

Lynne Schuller, Executive Director, Nebraska Horsemen's Benevolent & Protective Association, Inc, said they are the owners of the Lincoln Race Course. They received notice on July 10, 2018 stating their valuation would be increased retroactively dating back to 2014. She indicated while there are no objections to paying the taxes, they would like to request a four-month payment extension without incurring any additional interest or penalties. Schuller proposed paying \$15,000 by the end of the week and \$15,000 a month for the next three months.

Wiltgen requested background information on the item. Dan Zieg, Deputy County Attorney, explained that there is a process whereby the Building & Safety Department notifies the County Assessor's Office when a building permit has been filed. In this case, the Assessor's Office was not notified. He said the Assessor's Office performed a reassessment of all commercial property this year and noticed an additional building on the property that had not been previously recorded. Aerial photos were then used to determine that the building was built in 2014. Zieg noted per State Statute, the County can collect taxes back to 2014 but the Board of Equalization has no statutory authority to grant a payment extension. It was also noted that the County Treasurer's Office waived \$4,000 in late fees.

Candace Meredith, Chief Deputy County Treasurer, said their standard office practice gives property owners a 2-3 week grace period to pay back taxes without interest accruing. She also stated there is no statute that provides leeway in forgiving interest charges. Zieg added the Board of Equalization does not have statutory authority to waive penalties or interest and statutes further state that the Board can be held personally liable for doing so.

In response to Wiltgen's inquiry about next steps, Meredith referenced Neb.Rev.Stat. §77-207 regarding delinquent taxes and interest. She reiterated that many county treasurers in Nebraska, including Lancaster County, allow a 2-3 week grace period for payment of back taxes. Wiltgen voiced his concern about this practice and felt it should be further reviewed.

Jen Holloway, Deputy County Attorney, said another State Statute outlines what the Board of Equalization can hear in an appeal. She added the Board can discuss the appeal of the penalties imposed but shall be limited to correcting penalties that have been wrongly calculated. Schuller confirmed they are not contesting this point. Holloway confirmed that such things as waiving fees and establishing payment plans are not statutorily authorized.

Schuller then formally requested to withdraw the appeal.

6) ACTION ON APPEAL OF ASSESSED VALUATION CHANGE FROM HORSEMEN'S BENEVOLENT & PROTECTIVE ASSOCIATION, INC.

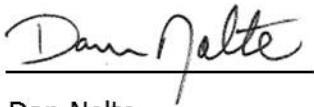
See above (appeal was withdrawn). No additional action was taken.

- 7) **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.

8) **ADJOURNMENT**

MOTION: Schorr moved and Brinkman seconded to adjourn the Lancaster County Board of Equalization meeting at 9:25 a.m. Amundson, Schorr, Brinkman, Avery and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

