

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, SEPTEMBER 18, 2018
9:00 A.M.
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 September 14, 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 Monét McCullen, County Clerk's Office

The Chair called the meeting to order at 9:46 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, September 4, 2018.

MOTION: Brinkman moved and Avery 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

MOTION: Amundson moved and Schorr 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)

Sisters of Mary, Queen of Mercy	Sacred Winds Native United Methodist Church
Gentle Shepherd Baptist Church	Great Plains Annual Conference of the United Methodist Church
Lincoln Lutheran School Association	Goodwill Industries Serving Southeast Nebraska Inc.
VITAL Services, Inc.	Lincoln/Lancaster County Habitat for Humanity, Inc.
Lighthouse	Evangelical United Lutheran Church (ELCA)
Middlecross Church	Women in Community Service Inc.
The Bridge Behavioral Health, Inc.	Bryan Medical Center
Northern Lighthouse	

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

5) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAX PURPOSES FOR KENNETH HUNTER

Scott Gaines, Deputy Assessor/ Register of Deeds, said there was a building permit issued for new construction in the Village of Denton and the permit was never forwarded to the Assessor's Office to be placed on the assessment roll.

MOTION: Schorr moved and Brinkman seconded to send the notice of assessed valuation change for property tax purposes. Amundson, Avery, Brinkman, Schorr and Wiltgen voted yes. Motion carried 5-0.

6) APPEAL OF PERSONAL PROPERTY TAX PENALTY FROM WHITEHEAD OIL COMPANY

Stacy Nordmeyer, Whitehead Oil Company Controller, said they had a personnel change at the end of March and this was overlooked. Going forward, she has taken the proper steps to get the paperwork and forms submitted in a timely manner.

Gaines said they do encounter situations like this frequently and even with good cause, the statute is very specific and does not allow the Board to waive or reduce penalties as long as the penalties were correctly calculated.

Jenifer Holloway, Deputy County Attorney, confirmed that the Board does not have authority to waive any penalties unless they were imposed incorrectly or calculated incorrectly.

MOTION: Schorr moved and Brinkman seconded denial of the appeal of personal property tax penalty. Amundson, Schorr, Brinkman, Avery and Wiltgen voted yes. Motion carried 5-0.

7) APPEAL OF ASSESSED VALUATION CHANGE FROM ZACHARY PETERSON

Gaines said this was a property where the taxpayer owned a house and an adjoining lot with a the garage. The taxpayer requested those be joined into one tax parcel. In doing so, they neglected to put the improvements on the newly combined parcel.

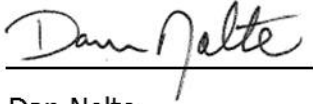
MOTION: Schorr moved and Avery seconded denial of the appeal of assessed valuation change. Schorr, Brinkman, Avery, Amundson and Wiltgen voted yes. Motion carried 5-0.

- 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 Avery seconded to adjourn the Lancaster County Board of Equalization meeting at 9:58 a.m. Brinkman, Avery, Amundson, Schorr and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

