

**MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
COUNTY-CITY BUILDING, ROOM 112  
TUESDAY, OCTOBER 16, 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 October 12, 2018.*

Commissioners present: Todd Wiltgen, Chair; Bill Avery and Deb Schorr

Commissioners absent: Jennifer Brinkman, Vice Chair and Roma Amundson

Others present: Norm Agena, County Assessor; 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 9:32 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, October 9, 2018.**

**MOTION:** Avery moved and Wiltgen seconded approval of the minutes. Wiltgen voted yes. Avery and Schorr abstained. Brinkman and Amundson were absent. Motion failed 1-0 with two abstentions.

Note: During the meeting, the vote on the above item was inadvertently announced as failing by a vote of 1 yes and 2 abstentions; however, the Motion had actually carried by the vote of 1 yes and 2 abstentions. The record above reflects the correct motion and vote to approve.

**2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS**

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

**3) NOTICE OF TAXABLE STATUS FOR RAYMOND CENTRAL PUBLIC SCHOOL DISTRICT NO. 161**

Scott Gaines, Deputy Assessor/Register of Deeds, said this is a parcel that was acquired by the school district and they have notified the Assessor's Office that they have no intent to use it for educational purposes. He noted since the property will be leased to a farmer, it remains taxable.

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

#### **4) PUBLIC HEARINGS:**

##### **A. Motor Vehicle Tax Exemption Applications (See correlating item 5)**

- 1. Community Action Partnership of Lancaster and Saunders County**
- 2. New Bethel Bibleway Apostolic Temple Church**

The Chair opened the public hearing.

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

The Chair closed the public hearing.

The Board voted on correlating item 5.

##### **B. Notice of Proposed Change in Exemption Status (See correlating item 6)**

- 1. Indian Hills Community Church**
- 2. Developmental Services of Nebraska Inc.**

The Chair opened the public hearing.

Gaines was administered the oath and said these parcels were previously exempt and have now sold to taxable entities.

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

The Chair closed the public hearing.

The Board voted on correlating item 6.

##### **C. Review of 2018 Exemption Application (See correlating item 7)**

- 1. United Yezidi Community of America Inc.**

The Chair opened the public hearing.

Gaines was administered the oath and said this was a previously approved exemption application for a cemetery on a 20-acre parcel. Recently, an appraiser noticed there were close to 17 acres planted in soybeans. The Assessor's recommendation is to continue to exempt the portion of the property that is being used for the cemetery and tax the portion being used for agricultural purposes.

Schorr asked what the fiscal impact would be to the nonprofit agency. Gaines said the valuation of the agricultural land is just under \$80,000. He was unsure of the tax rate in that area, but based on a tax rate of 2% the impact would be about \$1,600.

Khalaf Hesso, Yezidi Community Board Member, 7610 Northwest 12<sup>th</sup> Street, was administered the oath and said the adjacent land owner asked to plant soybeans to help eliminate weeds. Hesso said his organization is not profiting financially and was unaware that this would cause complications with the exemption status.

Schorr inquired about parking. Hesso said close to an acre of land is used for parking.

Wiltgen explained that as long as the land is being used for a nonprofit purpose it would be exempt, but when it is used for profit, it becomes taxable. Wiltgen suggested Mr. Hesso speak to the adjacent land owner about a lease arrangement.

No one appeared in a neutral position.

The Chair closed the public hearing.

The Board voted on correlating item 7.

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

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

**6) ACTION ON PROPOSED CHANGE IN EXEMPTION STATUS**

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

**7) ACTION ON REVIEW OF 2018 EXEMPTION APPLICATION**

**MOTION:** Schorr moved to approve taxing a portion of the property.

Avery stated he was not willing to second the motion. He felt providing the Yezidi Community time to negotiate with the farmer was appropriate.

Gaines disagreed as the use of the property dictates its taxable status. He added negotiations between the property owner and the farmer would not involve the County.

Wiltgen seconded the motion.

Avery suggested the County find another way to enforce the payment of the taxes without the land owner being penalized.

Wiltgen asked that this item be postponed until the end of the meeting to allow the County Attorney time to review State Statutes.

**8) APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY FROM WEST PLAINS, LLC**

Gaines said the County Board cannot statutorily waive or reduce penalties as long as the amount was correctly calculated. His recommendation was to deny the appeal.

Wiltgen asked what the circumstances were surrounding the Tax Equalization and Review Commission (TERC) appeal. Gaines stated this appeal would have no relationship to TERC.

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

9) **APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY FROM SOUTHERN CARLSON**

Gaines recommended denial of the appeal.

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

10) **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.

**RETURNING TO ITEM 7**

Jenifer Holloway, Deputy County Attorney, read into the record State Statute §77-202.02. She confirmed that the County should not be involved in an agreement between the landowner and farmer.

Schorr asked if taxes can be prorated. Gaines said there is no proration on tax. He clarified that the issue is whether the property is subject to partial or full property tax exemption. He reiterated that the recommendation of the Assessor's Office is to tax the portion of the land being used for agriculture. It was also noted that the County cannot dictate who pays the taxes.

Greg Greder, Attorney for the United Yezidi Community, 819 O Street, said the organization is not making a profit and that they were under the impression the beans were planted solely to maintain weeds.

Wiltgen said the farmer is likely selling the soybeans so a profitable activity is being conducted. Greder said he was hoping for a waiver for this year to allow his clients time to get a written agreement with the farmer in place for next year.

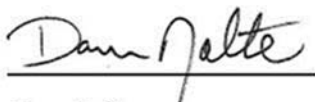
Avery said he was not in favor of a waiver, but he is in favor of holding the item for one week to allow the applicant the opportunity to enter into a legal arrangement with the individual using the land.

Schorr withdrew her motion and Wiltgen withdrew his second.

Wiltgen asked that this item be held over to next week's meeting.

11) **ADJOURNMENT**

**MOTION:** Schorr moved and Avery seconded to adjourn the Lancaster County Board of Equalization meeting at 10:07 a.m. Avery, Schorr and Wiltgen voted yes. Brinkman and Amundson were absent. Motion carried 3-0.



Dan Nolte  
Lancaster County Clerk

