

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, NOVEMBER 6, 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 November 2, 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; David Derbin, 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 9:30 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, October 23, 2018.

MOTION: Schorr moved and Amundson 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: Schorr moved and Brinkman 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)

St. Paul United Methodist Church	Madonna Rehabilitation Hospital
School Sisters of Christ the King	Trinity Lutheran Church and School
Nebraska Crop Improvement Association	

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 4.

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

1. Community Development Agency

Scott Gaines, Deputy Assessor/Register of Deeds, took the oath and said this property was sold from one nonprofit to another. This will notify the previous owner that the exemption will be removed. An application from the new owner has been received for their exemption.

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.

4) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

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

5) ACTION ON PROPOSED CHANGE IN EXEMPTION STATUS

MOTION: Schorr moved and Amundson seconded to approve the proposed change in exemption status. Amundson, Avery, Brinkman, Schorr and Wiltgen voted yes. Motion carried 5-0.

6) APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY FROM BOLTS & NUTS CORP

Gaines said the Assessor/Register of Deeds Office is recommending denial as there is no provision to waive or reduce penalties on a late filing due to administrative oversight.

MOTION: Schorr moved and Amundson seconded to deny the appeal based on the recommendation of the Assessor/Register of Deeds.

Kerry Eagan, Chief Administrative Officer, said Douglas County recently waived a penalty on a personal property appeal and the decision was reversed by the Tax Equalization and Review Commission (TERC) since Douglas County had no authority to waive the penalties other than what is allowable by law.

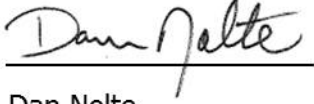
ROLL CALL: Amundson, Schorr, Brinkman, Avery and Wiltgen voted yes. Motion carried 5-0.

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 Board of Equalization meeting at 9:36 a.m. Schorr, Brinkman, Avery, Amundson and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

