

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, NOVEMBER 20, 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 16, 2018.

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

Commissioners absent: Todd Wiltgen, Chair

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 9:41 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, November 6, 2018.

MOTION: Amundson moved and Schorr seconded approval of the minutes. Avery, Schorr, Amundson and Brinkman voted yes. Wiltgen was absent. Motion carried 4-0.

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

MOTION: Schorr moved and Amundson seconded approval of the additions and deductions. Schorr, Amundson, Avery and Brinkman voted yes. Wiltgen was absent. Motion carried 4-0.

3) NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:

School District #1 City of Lincoln (2 parcels)	Lincoln School District Leasing Corp
Lancaster County School District 1 aka LPS (2 parcels)	

Scott Gaines, Deputy Assessor/Register of Deeds, said these are parcels that Lincoln Public Schools (LPS) owns that are for future school sites but are currently being leased and actively farmed. The notice will advise the landowners that they will be taxed going forward.

MOTION: Amundson moved and Schorr seconded approval to send the notices.

In response to Schorr's inquiry, Gaines confirmed that LPS is aware of the tax implication.

ROLL CALL: Schorr, Amundson, Avery and Brinkman voted yes. Wiltgen was absent. Motion carried 4-0.

4) PUBLIC HEARINGS:

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

Madonna Rehabilitation Hospital	Lincoln Katz Youth Group
Nebraska Lutheran Campus Ministry Corp	Catholic Social Services
Christian Heritage Children's Homes	Tabitha, Inc.
The American Legion, Department of Nebraska	CenterPointe, Inc.
Saint Paul United Methodist Church	VITAL Services, Inc.

The Vice Chair opened the public hearing.

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

The Vice Chair closed the public hearing.

The Board voted on correlating item 5.

B. Tax Exemption on Real and Personal Property (See correlating item 6)

1. Nebraska Communities Playhouse

The Vice Chair opened the public hearing.

Gaines was administered the oath and said this vacant lot was purchased by a non-profit organization and the intention is to raise funds to be able to construct a playhouse for community use. Regulations are very clear and state vacant lots that are held for future usage are not exempt. The recommendation of the Assessor/Register of Deeds Office is that this property be taxable for 2018.

Schorr asked if this lot was used as a parking lot would that make it exempt. Gaines explained that the property owners are not using the land for parking.

Rex and Robert Wamsley were administered the oath and explained the future usage of the property.

No one appeared in opposition or in the neutral position.

The Vice Chair closed the public hearing.

The Board voted on correlating item 6.

5) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

MOTION: Schorr moved and Amundson seconded approval of the motor vehicle tax exemption applications. Amundson, Avery, Schorr and Brinkman voted yes. Wiltgen was absent. Motion carried 4-0.

6) ACTION ON TAX EXEMPTION ON REAL AND PERSONAL PROPERTY

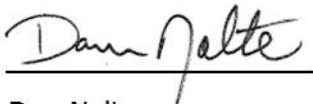
MOTION: Amundson moved and Avery seconded denial of the tax exemption based on the recommendation of the Assessor/Register of Deeds. Amundson, Schorr, Avery and Brinkman voted yes. Wiltgen was absent. Motion carried 4-0.

- 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 Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:50 a.m. Schorr, Avery, Amundson and Brinkman voted yes. Wiltgen was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk

