



Via Email: [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov) and Facsimile: 402-441-8728

RECEIVED

APR 01 2019

LANCASTER COUNTY  
CLERK

Lancaster County Assessor  
555 South 10<sup>th</sup> Street  
Lincoln, NE 68508

RE: Parcel I.D.10-24-307-020-I02  
Situs Address: 1400 R St, Lincoln NE  
Legal Description of the Property: Improvements Located on: Littles (S W) Subdivision (of W1/2 SW 24-10-6), Lot 24, & Lots 26-27 EX S137' & S1/2 Lot 28 & S75' Lot 30 & Tebbets Sub Lots A-H & County Clerks Sub of Lot 29 Lot B S100' & Lot C S142' Ex E30' N67' & N3' Vac R St from W Line of N16 St W150' & Vac S St (Space Leased to Food Court Vendors)

Please consider this letter written notice of protest by the Board of Regents of the University of Nebraska (the "University") of the Notice of Taxable Status for the above-referenced property ("UNL Student Union"). Leases from the Board of Regents of the University to private parties within the UNL Student Union are at fair market value and are being used for a public purpose. Therefore, the University is requesting that this property be exempt from taxation.

The property is currently used for the public purpose (public service activity) of providing a meeting place and eating area for the University's students, staff and faculty. The University, like other public universities, has a long-standing tradition of providing a student union for such purposes. The general public, typically visitors to the University, can eat at these establishments as well, but such use is incidental. The current food court vendors within the UNL Student Union were selected through a bid proposal process which determined the fair market value of the leases. Further, the income derived by the University from these food vendors is not considered "unrelated business income" by the Internal Revenue Service so it is not taxable.

Since the food vendors at the UNL Student Union are providing a public purpose function of the University, the requirements of Neb. Rev. Stat. § 77-202(1)(a) have been satisfied and the UNL Student Union should be exempt.

Thank you for your consideration.

A handwritten signature in cursive script that reads "Stacia L. Palser".

Stacia L. Palser  
Deputy General Counsel



## Assessor/Register of Deeds

www.lancaster.ne.gov/assessor  
assessor@lancaster.ne.gov  
555 South 10th Street  
Lincoln, NE 68508  
(402) 441-7463

**Rob Ogden, County Assessor/Register of Deeds**

Scott Gaines, Chief Administrative Deputy

Derrick Niederklein, Chief Field Deputy

### NOTICE OF TAXABLE STATUS

February 28, 2019

BOARD OF REGENTS  
ATTN: LINDA COWDIN – PROPERTY MGMT  
1901 Y ST  
LINCOLN NE 68588-0605

Pursuant to section 77-202.12, this notice is to inform you that the property described below will be subject to property taxation for tax year **2019**.

Section 77-202(1)(a) provides an exemption for property of the state and its governmental subdivisions to the extent used or being developed for use by the state or governmental subdivision for a public purpose. Upon review of the property described below, the Assessor/Register of Deeds office has determined this property is not being used or developed for use for a public purpose and shall be subject to property taxation for **2019**.

**Legal Description of the Property:** IMPROVEMENTS LOCATED ON: LITTLES (S W) SUBDIVISION (OF W1/2SW 24-10-6), Lot 24, & LOTS 26-27 EX S137' & S1/2 LOT 28 & S75' LOT 30 & TEBBETS SUB LOTS A-H & COUNTY CLERKS SUB OF LOT 29 LOT B S100' & LOT C S142' EX E30' N67' & N3' VAC R ST FROM W LINE OF N16 ST W150' & VAC S ST (SPACE LEASED TO FOOD COURT VENDORS)

**Parcel I.D.:** 10-24-307-020-102

**Situs Address:** 1400 R ST, LINCOLN NE

If this property is leased to another entity, and you as lessor do not intend to pay the taxes as allowed under subsection (4) of section 77-202.11, you must immediately forward this notice to the lessee.

You, or the lessee of this property, may protest this determination that this property is not used for a public purpose. **Such protest must be in writing and filed with the Lancaster County Board of Equalization on or before 4/1/19.**

If you have any questions in this matter, please feel free to contact the Assessor/Register of Deeds office at (402)441-7463.

Sincerely,

Rob Ogden  
Lancaster County Assessor/Register of Deeds