

NEBRASKA

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DEPT. OF ADMINISTRATIVE SERVICES



Pete Ricketts, Governor

March 29, 2019

Lancaster County Board of Equalization
555 S 10th St
Lincoln, NE 68508

RE: Parcel 10-25-113-011-101
Situs Address: 301 Centennial Mall S, Lincoln NE

RECEIVED

APR 01 2019

LANCASTER COUNTY
CLERK

Legal Description of Property: Improvement located on: Lincoln Original Block 91, Lots 1—12
(Space utilized by Metcalf Coffee Inc. under Miscellaneous Professional Services Contract 41592-04.

Please record this letter as a protest of the Notice of Taxable Status of two hundred fifty (250) feet of the Nebraska State Office Building for the 2019 Tax Year. State Building Division was notified by the Lancaster County Assessor of the intent to tax the kiosk and counter space on 1st floor via letter dated February 28, 2019.

The occupant of this space won a service contract to provide food and beverages in the Nebraska State Office Building as a public service to both the public attending meetings and doing business with the state, and also providing state employees an options for service during tight working schedules. This service is only available during government business hours. As part of the contract requesting this service, the state made just 250 square feet in a 486,000+ square foot building available for the service provider to offer the procured service. We feel this is a critical service in meeting the public comfort in dealing with state government, and given the restrictions in operations, does not serve a material private purpose outside of serving the staff and patrons in the building for state business.

Further 70% of the state workforce in the Capitol Complex will be at or beyond the traditional age of retirement by 2021. Employee retention and recruitment are critical concerns. The need to maintain the availability of compelling amenities is a critical component and easily defensible public purpose warranting tax exempt status.

Amber Brannigan, Building Administrator

Department of Administrative Services | STATE BUILDING DIVISION

P.O. Box 98940
Lincoln, Nebraska 68509-8940

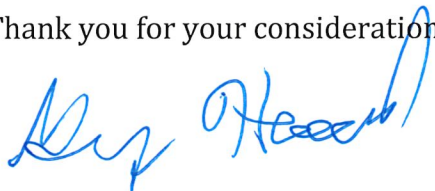
1526 K Street, Ste. 200
Lincoln, Nebraska 68508

OFFICE 402-471-3191
FAX 402-471-0403

das.nebraska.gov

In the event this decision by the County Assessor is not corrected, The Department of Administrative Services, State Building Division respectfully requests the opportunity for a hearing to present witnesses and create a proper record of its protest.

Thank you for your consideration,



Greg Hood, Administrative Services Manager
DAS-State Building Division

:cc Amber Brannigan, Building Administrator



Rob Ogden, County Assessor/Register of Deeds

Scott Gaines, Chief Administrative Deputy

Derrick Niederklein, Chief Field Deputy

www.lancaster.ne.gov/assessor

assessor@lancaster.ne.gov

555 South 10th Street

Lincoln, NE 68508

(402) 441-7463

NOTICE OF TAXABLE STATUS

February 28, 2019

STATE OF NEBRASKA
ATTN: DAS/STATE BLDG DIVISION
PO BOX 98940
LINCOLN NE 68509-8940

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: LINCOLN ORIGINAL, BLOCK 91, LOTS 1-12 (SPACE LEASED TO SCOOTER'S COFFEE)

Parcel I.D.: 10-25-113-011-I01

Situs Address: 301 CENTENNIAL MALL S, 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