

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, FEBRUARY 18, 2020
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 February 14, 2020.

Commissioners present: Sean Flowerday, Chair; Rick Vest, Vice Chair; Roma Amundson; Deb Schorr; and Christa Yoakum

Others present: Scott Gaines, Assessor/Register of Deeds; Rachel Garver, County Treasurer; Kerry Eagan, Chief Administrative Officer; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; and Leslie Brestel, County Clerk's Office

The meeting was called to order at 9:19 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, February 4, 2020.

MOTION: Vest moved and Yoakum seconded approval of the minutes. Schorr, Vest, Yoakum and Flowerday voted yes. Amundson abstained. Motion carried 4-0 with one abstention.

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

MOTION: Schorr moved and Amundson seconded approval of the additions and deductions. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

3) PUBLIC HEARINGS:

- A. Motor Vehicle Tax Exemptions Applications (See correlating item 4)

First Free Methodist Church	Catholic Social Services
Alzheimer's Association	People's City Mission (2)
AdventSource, Inc.	CenterPointe, Inc.
LUX Center for the Arts	Pius X High School
Tabitha, Inc.	Mount Zion Baptist Church

The Chair opened the public hearing.

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

The Chair closed the public hearing.

ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

MOTION: Amundson moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

B. 2020 451 Tax Exemptions on Real and Personal Property (See correlating items 5-9)

- 1. Recommended for approval**
- 2. Recommended for approval with a late filing penalty**
- 3. Recommended for approval of partial exemption**
- 4. Recommended for approval of partial exemption with a late filing penalty**
- 5. Recommended for denial**

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath. He said that every four years all permissive exemptions are required to reapply. The Assessor/Register of Deeds Office then provides recommendations to the Board. Gaines noted that state statutes require a late filing penalty if the application is filed after December 31st. The maximum penalty is \$100 per month. He said partial approvals include properties whereby only a portion of the property is used for an exempt purpose.

Gaines reviewed the applications and explanations for tax exemptions recommended for denial.

ACTION ON 2020 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY RECOMMENDED FOR DENIAL

MOTION: Vest moved and Yoakum seconded approval of the 2020 451 Tax Exemptions on Real and Personal Property denials.

Jen Holloway, Deputy County Attorney, suggested that all motions on 451 tax exemptions take place after all recommendations are made.

The motion and second were withdrawn.

Gaines reviewed the applications and explanations for tax exemptions recommended for approval, approval with a late filing penalty, partial approval and partial approval with a late filing penalty.

No one appeared in support, opposition, or in the neutral position on any of the applications.

The Chair closed the public hearing.

4) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

Item moved forward on agenda.

5) **ACTION ON 2020 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY RECOMMENDED FOR APPROVAL**

MOTION: Vest moved and Yoakum seconded to approve the County Assessor's recommendations to approve the 2020 451 Tax Exemptions on Real and Personal Property as outlined. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

6) **ACTION ON 2020 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY RECOMMENDED FOR APPROVAL WITH A LATE FILING PENATY**

MOTION: Amundson moved and Vest seconded to approve the County Assessor's recommendations to approve with a late filing penalty the 2020 451 Tax Exemptions on Real and Personal Property as outlined. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

7) **ACTION ON 2020 451 PARTIAL TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY RECOMMENDED FOR APPROVAL**

MOTION: Schorr moved and Amundson seconded to approve the County Assessor's recommendations to partially approve the 2020 451 Tax Exemptions on Real and Personal Property as outlined. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

8) **ACTION ON 2020 451 PARTIAL AND LATE FILING PENALTY TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY RECOMMENDED FOR APPROVAL**

MOTION: Amundson moved and Vest seconded to approve the County Assessor's recommendations to partially approve with a late filing penalty the 2020 451 Tax Exemptions on Real and Personal Property as outlined. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

9) **ACTION ON 2020 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY RECOMMENDED FOR DENIAL**

MOTION: Vest moved and Schorr seconded to approve the County Assessor's recommendations to deny the 2020 451 Tax Exemptions on Real and Personal Property as outlined. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

NOTE: After the meeting, the Clerk's Office received a letter from the Office of the Rector of Our Lady of Guadalupe Seminary regarding tax exemptions on parcels 03-14-400-005-000 and 03-14-300-003-000 (Exhibit 1).

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.

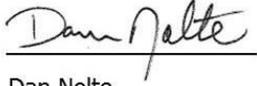
Amundson exited the meeting at 9:34 a.m.

11) **ADJOURNMENT**

MOTION: Schorr moved and Vest seconded to adjourn at 9:35 a.m.

Schorr and Gaines thanked Connie Ahlschwede, for her work on the tax exemption application process.

ROLL CALL: Schorr, Vest, Yoakum and Flowerday voted yes. Amundson was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk



RECEIVED

FEB 18 2020

LANCASTER COUNTY
CLERK



OFFICE OF THE RECTOR
OUR LADY OF GUADALUPE SEMINARY
INTERNATIONAL SEMINARY OF THE FRATERNITY OF ST. PETER

February 12, 2020

Lancaster County Clerk
555 South 10th Street
Lincoln, NE 68508

Re: Tax Exemption review, February 18, 2020
Parcel 03-14-400-005-000
Parcel 03-14-300-003-000

Gentlemen/Ladies;

We have received your letters of January 31 citing a tax exemption review to be held on February 18, 2020 for The Priestly Fraternity of St. Peter, Inc.

There have been no changes in the use of these properties, other than the addition of tax exempt structures and other improvements over the years. There has been no commercial use of these properties. They remain a Roman Catholic residence Seminary.

In our letter of February 28, 2019 to Mr. Jeff Johnson, we objected to erroneous additions to the appraisal data of these two properties. The Assessor had added references to a "commercial site" on each parcel. This was incorrect, and these errors have not yet been corrected.

There should be no consideration or justification of any change in the use status of these parcels. Considering we have incurred an increase in the tax revenue charged of 381% since the tax year 2000, it would appear that the County has received far in excess of reasonable tax revenue for the Ag land on which the tax exempt improvements have been built. The Ag land actual value has increased about 100% during the same period.

Please continue the just and fair tax exemption that was originally granted, and correct the errors on your data sheets referring to "commercial sites".

Yours sincerely,

Geoffrey A. Coleman
Administrative Assistant to the Rector
(for The Priestly Fraternity of St. Peter, Inc.)