

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, APRIL 19, 2022
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY-CITY BUILDING, ROOM 112

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

Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board and the Lancaster County Nebraska website, emailed to the media and published in the Lincoln Journal Star print and digital editions on April 15, 2022.

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

Commissioners absent: Christa Yoakum, Vice Chair

Others present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Dan Zieg, Chief Deputy County Attorney; John Ward, Deputy County Attorney; Rachel Garver, County Treasurer; Scott Gaines, Deputy Assessor/Register of Deeds; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; Leslie Brestel and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:22 a.m., 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, April 5, 2022

MOTION: Flowerday moved and Vest seconded approval of the minutes. Vest, Flowerday and Schorr voted yes. Amundson abstained. Yoakum was absent. Motion carried 3-0 with one abstention.

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

MOTION: Amundson moved and Vest seconded approval of the additions and deductions to the tax assessment rolls. Vest, Flowerday, Amundson and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

3) APPEAL OF NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:

- A.** The State of Nebraska
B. The Board of Regents of the University of Nebraska (4 parcels)

Scott Gaines, Deputy Assessor/Register of Deeds, stated there are ongoing Tax Equalization and Review Commission (TERC) appeals from previous years for these properties. The Assessor/Register of Deeds recommendation would be to deny the appeals until the TERC decisions are received. Gaines clarified the parcels include commercial restaurants operating on governmental property at the State Office Building and the University's main and east campuses.

MOTION: Vest moved and Amundson seconded to deny the appeals based on the recommendation of the Assessor/Register of Deeds. Flowerday, Vest, Amundson and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

4) **PUBLIC HEARING**

- A. 451 Exemption Applications for the following years:
1. 2020 (See correlating item 5A)
 2. 2021 (See correlating item 5B)
 3. 2022 (See correlating item 5C)

The Chair opened the public hearing.

Dan Zieg, Chief Deputy County Attorney, was administered the oath. He explained that the 2020 and 2021 exemptions filed by the Lincoln Sports Foundation were received in February, 2022. State statutes require exemption applications to be received by December 31 before the tax year or June 30 with an extension. He emphasized that if an exemption is not received by July 1 of the tax year, the Board does not have the statutory authority to approve it, therefore, legal counsel recommended the 2020 and 2021 exemption applications be denied.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath. He recommended approval of all four of the 2022 451 Exemption Applications.

Dan Lesoing, President, Lincoln Sports Foundation (LSF), Inc., was administered the oath. He stated LSF was gifted property through a settlement with the Ethel Abbott Charitable Foundation which included part of the motocross track. With that acquisition, LSF owns the entire sports complex. Lesoing referenced an agreement with other government entities related to the operation of the motocross track. LSF was unaware that a tax lien was previously placed on the acquired property. He presented a copy of a Form 521 from 2020 (Exhibit 1). He noted the County did not have the correct mailing address for LSF, therefore, no notification of the tax sale was received. Property tax information was displayed (Exhibit 2) showing a different mailing address than what was used on the Form 521. Lesoing also displayed a letter from the County regarding a delinquent 451 exemption application for 2019 (Exhibit 3). He felt the 2021 application was filed in the same timeframe as the 2019 application, therefore, it should be forgiven.

In response to Vest's inquiry, Lesoing confirmed that LSF property was previously tax exempt, although, LSF only owned half of the motocross track until February, 2020. Vest asked for clarification that LSF did not receive notice from the County about the exemption deadline or that property taxes were coming due. Lesoing said when he inquired if the mail was returned since the complex does not have a mailbox, only a P.O. Box, he was told that the County is not responsible for tracking down landowners who do not want to pay property taxes. He felt the County was at fault since the wrong mailing address was used.

Schorr asked Lesoing if he filed the annual exemption applications on the other LSF property. Lesoing stated yes.

Gaines explained that when the property was transferred to LSF in 2020, they would have received the deed and would have had until June 30 of that year to apply for exemption. Since the property was taxable for 2019, the County did not send a notification at that time because the property was not previously exempt.

Regarding the mailing address, Gaines said when the transfer statement was processed by the Assessor/Register of Deeds Office the street address (901 Oak Street) was selected and not the P.O. Box (P.O. Box 22378) due to space constraints. The zip code entered was the one which applied to the P.O. Box and not the street address. Gaines added the County Treasurer's Office sent out a tax statement in December since no exemption application was received and the issue perpetuated from that point.

Lesoing noted that if the property would have gone to a tax sale, there could have been financial consequences to the County related to funding assistance received from the federal government for the motocross track.

Vest asked Lesoing if he had time to discuss this issue with him following the meeting. Lesoing indicated that he could stay.

Gaines said once the 2022 451 Exemption Application is timely filed, he was confident it would be approved. Lesoing indicated that he will work on it upon returning to his office later today.

The Chair closed the public hearing.

The Board voted on Item 4A(1-3). (See correlating items 5A, 5B, and 5C.)

B. Notices of Proposed Change in Exemption Status (see correlating item 5D)

1. Middlecross Church
2. Prince of Peace Lutheran Church
3. Carmel of Jesus, Mary & Joseph

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath and stated due to the sale of the properties the recommendation of the Assessor/Register of Deeds is to remove tax exemption status on all three properties. He said two of the new property owners have already applied and been granted a tax exemption.

The Chair closed the public hearing.

The Board voted on Item 4B (See correlating item 5D)

C. Motor Vehicle Tax Exemptions Applications (See correlating item 5E)

1. American Red Cross
2. Nebraska Crop Improvement Association
3. Dialysis Center of Lincoln, Inc.

The Chair opened the public hearing.

No one appeared to testify on the motor vehicle tax exemption applications.

The Chair closed the public hearing.

5) ACTION ON THE FOLLOWING:

A. 2020 451 Exemption Applications

MOTION: Vest moved and Amundson seconded to deny the 2020 451 exemption application. Vest, Amundson, Flowerday and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

B. 2021 451 Exemption Applications

MOTION: Vest moved and Amundson seconded to deny the 2021 451 exemption application. Flowerday, Vest, Amundson and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

C. 2022 451 Exemption Applications

MOTION: Amundson moved and Flowerday seconded approval of the 2022 451 exemption applications based on the recommendation of the Assessor/Register of Deeds. Flowerday, Vest, Amundson and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

D. Notices of Proposed Change in Exemption Status

MOTION: Amundson moved and Flowerday seconded approval of the notices of proposed change in exemption status. Amundson, Flowerday, Vest and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

E. Motor Vehicle Tax Exemptions Applications

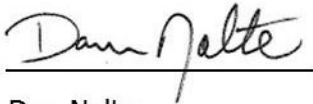
MOTION: Flowerday moved and Vest seconded approval of the motor vehicle tax exemption applications. Vest, Amundson, Flowerday and Schorr voted yes. Yoakum was absent. Motion carried 4-0.

- 6) **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.

7) **ADJOURNMENT**

MOTION: Vest moved and Amundson seconded to adjourn at 9:51 a.m. Flowerday, Vest, Amundson and Schorr voted yes. Yoakum was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk

