

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
ZOOM MEETING
VIEWING AVAILABLE VIA YOUTUBE AT <https://www.youtube.com/lnktvcity>
COUNTY-CITY BUILDING, ROOMS 112 AND 113
TUESDAY, APRIL 21, 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 April 17, 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; Jen Holloway, Deputy County Attorney; Dan Nolte, County Clerk; and Leslie Brestel, County Clerk's Office

The meeting was called to order at 9:54 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, April 7, 2020.

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

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. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

The meeting was recessed at 9:57 a.m. and reconvened at 10:02 a.m.

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

- A. Board of Regents

Scott Gaines, Deputy County Assessor/Register of Deeds, said governmental entities are required by State statute to notify the Assessor/Register of Deeds Office when leasing property to others. The exemption standard for governmental owned property is that it must be used for a public purpose. Once it is used for commercial purposes or for a profited entity that is in direct competition with other similar vendors, then the taxable status applies.

Nathan Clark, Cline Williams, appeared on behalf of the Board of Regents and requested the property remain tax exempt stating it is consistent with the overall purpose of the building as use for a public purpose. He said

the regulation for mixed use property speaks specifically to a non-exempt building and carving out portions of the building for exemption. He felt the regulation does not provide a basis for doing the reverse.

Additionally, Clark stated the sales figures at the vendors in the Student Union during winter and spring break, as well as during the summer months, drops significantly. The lease agreements also require the vendors to honor N-Cards.

Amundson asked if the property is not leased to private companies could the University provide the food service. Clark answered there are examples of University-operated areas that serve students food that are exempt.

Gaines stated the Assessor/Register of Deeds Office confirmed the request to deny the appeal.

It was noted that there is a similar appeal on this property for the 2019 tax year before the Tax Equalization and Review Commission (TERC).

MOTION: Schorr moved and Amundson seconded to deny the appeal based on the recommendation of the County Assessor/Register of Deeds. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

4) PUBLIC HEARINGS:

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

1. Lincoln Christian School
2. Lincoln Literacy Council

The Chair opened the public hearing.

No one appeared to testify in support, opposition or in the neutral capacity.

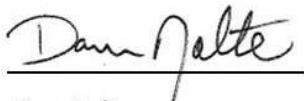
The Chair closed the public hearing.

5) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

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

6) ADJOURNMENT

MOTION: Schorr moved and Yoakum seconded to adjourn at 10:24: a.m. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

