

**MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
TUESDAY, OCTOBER 2, 2001  
COUNTY COMMISSIONERS CHAMBERS  
FIRST FLOOR, COUNTY-CITY BUILDING  
1:30 P.M.**

The Board of Equalization convened at 1:30 p.m.

Commissioners Present: Kathy Campbell, Chair  
Bob Workman, Vice Chair  
Bernie Heier  
Larry Hudkins  
Ray Stevens

Others Present: Norm Agena, County Assessor  
Kerry Eagan, Chief Administrative Officer  
David Johnson, Deputy County Attorney  
Bruce Medcalf, County Clerk  
Trish Owen, Deputy County Clerk  
Gwen Thorpe, Deputy Chief Administrative Officer

- 1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, September 25, 2001. (A copy of these minutes is on file in the office of the Lancaster County Clerk.)**

**MOTION:** Workman moved and Stevens seconded approval of the minutes of the Board of Equalization meeting dated September 25, 2001. Campbell, Hudkins, Workman, Heier and Stevens voted aye. Motion carried.

- 2) **ADDITIONS AND DEDUCTIONS:**

**Approval of 11 additions and deductions to the tax assessment rolls per Exhibit A.**

**MOTION:** Workman moved and Heier seconded approval. Heier, Campbell, Stevens, Hudkins and Workman voted aye. Motion carried.

3) **MOTOR VEHICLE TAX EXEMPTIONS:**

**The Arc of Nebraska  
St. Thomas Aquinas Church**

**MOTION:** Heier moved and Stevens seconded approval of the motor vehicle tax exemptions. Stevens, Workman, Heier, Campbell and Hudkins voted aye. Motion carried.

4) **APPEAL FILED ON PENALTY ASSESSED ON PERSONAL PROPERTY FOR THE FOLLOWING:**

**Advanced Structures L.L.C.  
Williams Consolidated I, LTD.  
Nebraska DECA**

Norm Agena, County Assessor, explained that State Statute states a 25 percent late filing penalty is assessed if personal property forms are filed after July 31<sup>st</sup>. He said all of the listed properties filed their returns during the beginning of September. A 25 percent late filing penalty was recommended.

**MOTION:** Hudkins moved and Workman seconded to accept the County Assessor's recommendation and assess a 25 percent late filing penalty against personal property for Advanced Structures L.L.C., Williams Consolidated I, LTD and Nebraska DECA. Workman, Hudkins, Campbell, Stevens and Heier voted aye. Motion carried.

5) **APPEAL ON DENIAL OF A HOMESTEAD EXEMPTION:**

**Dorothy T.G. McMahan**

This item was held until 2:30 p.m.

6) **NOTICE OF VALUATION CHANGE FOR OMITTED OR UNDERVALUED PROPERTY FOR THE FOLLOWING:**

**ANT L.L.C.**

The Assessor explained the property was purchased three years ago and recommended a value of \$16,171 for 1999, 2000 and 2001.

## **Arlington Properties Inc.**

The Assessor recommended a value of \$5,100.

## **Sanitary & Improvement District 2**

The Assessor explained that a value of \$621,300 was established on the property. He added that a protest has been filed with respect to the value and requested that the appeal be deferred for two weeks.

Verna Curry, President of Pine Lake Golf and Tennis Club, appeared and explained that the golf course is on property which is leased from Sanitary Improvement District 2, however, the clubhouse and a storage building is located on property owned by Pine Lake Golf and Tennis Club. She requested that the Board consider the income method in valuing the golf course. Curry stated that the Pine Lake Development Corporation didn't invest the necessary funds to build the greens or fairways. She also stated most of the members are non Pine Lake residents, with the average member age being approximately 70.

Curry stated income for the golf course was \$11,988 in 1998, \$13,504 in 1999 and \$27,832 for 2000. She stated their total taxable income includes the clubhouse rent and cart rental for a three year average taxable income of approximately \$17,775. Curry stated based on an income approach and using a 12 percent capitalization rate their requested value would be \$148,122.

Pat Jones, golf course manager, appeared and stated he has been the manager since 1985. He stated they are currently averaging approximately 20,000 rounds of golf per year as compared to 36,000 rounds in 1985.

Agena recommended the Board approve the value of \$621,3000 and delay the protest for two weeks.

**MOTION:** Heier moved and Workman seconded to accept the County Assessor's recommendation and approve the value of \$621,300 for Sanitary Improvement 2 (Pine Lake Golf Course and Tennis Club) and delay the protest filed on the parcel for two weeks (October 16, 2001). Heier, Workman, Hudkins, Campbell and Stevens voted aye. Motion carried.

## **Doris M. Heineke**

A value of \$702 was recommended by the County Assessor.

**Marlo L. and Amy L. Roth**

The Assessor recommended a value of \$133,861.

**Mark R. Willet and Tamara L. Nielsen**

A value of \$237,246 was recommended by the Assessor.

**MOTION:** Hudkins moved and Workman seconded to accept the County Assessor's recommendation to set the value at \$16,171 for ANT, L.L.C., \$5,100 for Arlington Properties Inc., \$702 for Doris M. Heineke, \$133,861 for Marlo L. and Amy L. Roth and \$237,246 for Mark R. Willet and Tamara L. Nielsen. Stevens, Workman, Campbell, Heier and Hudkins voted aye. Motion carried.

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By direction of the Chair, the Board of Equalization meeting was recessed until 2:16 p.m. when it was reconvened.

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5) **APPEAL ON DENIAL OF A HOMESTEAD EXEMPTION:**

**Dorothy T.G. McMahan**

Mrs. McMahan appeared and gave a brief explanation of her appeal.

The Assessor explained that an individual may transfer a homestead exemption from one property to another within the same year, however, by State Statute, the transfer has to be done prior to August 15<sup>th</sup>. He stated that the closing on the home which Mrs. McMahan purchased took place July, 2001, however, closing on the home on which she filed the exemption application did not take place until September, 2001. Agena stated the Board could not grant the transfer of the exemption because of the dates involved. Recommendation was for denial.

**MOTION:** Heier moved and Workman seconded to accept the County Assessor's recommendation and deny the appeal of a homestead exemption filed by Dorothy T.G. McMahan. Hudkins, Stevens, Workman, Heier and Campbell voted aye. Motion carried.

7) **ADJOURNMENT:**

**MOTION:** Heier moved and Stevens seconded adjournment of the Board of Equalization meeting at 2:28 p.m. Campbell, Stevens, Workman, Heier and Hudkins voted aye. Motion carried.

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Bruce Medcalf, County Clerk

**MINUTES  
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TUESDAY, OCTOBER 2, 2001  
COUNTY COMMISSIONERS CHAMBERS  
FIRST FLOOR, COUNTY-CITY BUILDING  
1:30 P.M.**

The Board of Commissioners was convened at 1:50 p.m.

Commissioners Present: Kathy Campbell, Chair  
Bob Workman, Vice Chair  
Bernie Heier  
Larry Hudkins  
Ray Stevens

Others Present: Kerry Eagan, Chief Administrative Officer  
David Johnson, Deputy County Attorney  
Bruce Medcalf, County Clerk  
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- 1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, September 25, 2001. (A copy of these minutes is on file in the Office of the Lancaster County Clerk.)**

**MOTION:** Hudkins moved and Workman seconded approval of the minutes of the Board of Commissioners meeting dated September 25, 2001. Campbell, Hudkins, Workman, Heier and Stevens voted aye. Motion carried.

- 2) **CLAIMS: Approval of all claims processed through Tuesday, October 2, 2001.**

**MOTION:** Workman moved and Heier seconded approval. Heier, Campbell, Stevens, Hudkins and Workman voted aye. Motion carried.

3) **SPECIAL PRESENTATIONS:**

**A. A one step increase, due to exceptional circumstances, for Catherine Rech, an employee with the Lancaster County Court. (M-01-115)**

Peggy Gentles, Administrator of the County Court, appeared and stated she was requesting a one step salary increase because of the experience Ms. Rech brings to the position.

**MOTION:** Hudkins moved and Heier seconded approval of a one step increase for Catherine Rech. Stevens, Workman, Heier, Campbell and Hudkins voted aye. Motion carried.

4) **OLD BUSINESS:**

**A. Agreements with Lisa Lozano, Attorney at Law and Tietjan, Simon and Boyle, as joint venturers, to provide legal services for indigent parents and juveniles in Juvenile Court proceedings for abuse or neglect cases and law violations, beginning October 1, 2001 and ending October 31, 2004. The County will pay \$220,610 for the services. (C-01-487)**

**MOTION:** Heier moved and Workman seconded approval of agreements with Lisa Lozano, Attorney at Law, and Tietjan, Simon and Boyle. Workman, Hudkins, Campbell, Stevens and Heier voted aye. Motion carried.

5) **NEW BUSINESS:**

**A. An agreement with The Mediation Center: Resources for Collaborative Decision Making, to facilitate cooperative work between Families First and Foremost project administrators and conveners to plan, clarify and activate project goals, and to secure the involvement of stakeholders, beginning September 1, 2001 and ending August 31, 2002. The County will pay based upon the rates provided in Section 4 with compensation not to exceed \$30,000. (C-01-497)**

**MOTION:** Workman moved and Stevens seconded approval of an agreement with The Mediation Center: Resources for Collaborative Decision Making. Hudkins, Stevens, Workman, Heier and Campbell voted aye. Motion carried.

5) **NEW BUSINESS CONTINUED:**

**B. A cooperative agreement with the State of Nebraska, Department of Health and Human Services for child support enforcement incentive payments and assistance for the period of October 1, 2001 through September 30, 2003. (C-01-495)**

**MOTION:** Workman moved and Hudkins seconded approval of a cooperative agreement with the State of Nebraska, Department of Health and Human Services. Stevens, Workman, Campbell, Hudkins and Heier voted aye. Motion carried.

**C. A contract between Lancaster County and Loop Tech International, Inc. to provide and install a ground loop piping system for the Corrections Department, in the amount of \$120,000. (C-01-498)**

**MOTION:** Hudkins moved and Heier seconded approval of a contract with Loop Tech International, Inc. Heier, Workman, Hudkins, Campbell and Stevens voted aye. Motion carried.

**D. Grant contracts with the following agencies:**

- ▶ **Lincoln Medical Education Foundation, in the amount of \$31,050, for the Coordinated Response to Reducing Domestic Violence program, beginning June 1, 2001 and ending May 31, 2002. (C-01-501)**
- ▶ **Rape/Spouse Abuse Crisis Center, in the amount of \$49,340, for two full-time advocates, beginning June 1, 2001 and ending May 31, 2002. (C-01-500)**
- ▶ **Cedars Youth Service, Inc., in the amount of \$44,160, for wraparound services to ten Lancaster County youth, beginning September 1, 2001 and ending August 31, 2002. (C-02-502)**

**MOTION:** Heier moved and Stevens seconded approval of grant contracts with Lincoln Medical Education Foundation, Rape/Spouse Abuse Crisis Center and Cedars Youth Service, Inc. Campbell, Stevens, Workman, Heier and Hudkins voted aye. Motion carried.

5) **NEW BUSINESS CONTINUED:**

**E. Selection of natural gas rate plan with Peoples Natural Gas.**

Don Killeen, Property Manager, recommended the Fixed Rate Natural Gas Plan at 61.91 cents per 100 cubic feet.

**MOTION:** Heier moved and Hudkins seconded to accept the recommendation of Don Killeen, Property Manager, and select the Fixed Rate Natural Gas Plan at 61.91 cents per 100 cubic feet. Heier, Workman, Stevens, Campbell and Hudkins voted aye. Motion carried.

**F. Acceptance of proposal of Walton Construction, Inc. for construction related to the driveway at the new Juvenile Detention Center. The proposal is for \$13,190 which includes material and labor. (C-01-496)**

**MOTION:** Heier moved and Workman seconded to accept the proposal of Walton Construction, Inc. Stevens, Hudkins, Heier, Workman and Campbell voted aye. Motion carried.

**G. Acquisition of property by the Public Building Commission at 742 and 744 South 8<sup>th</sup> Street, Lincoln, Nebraska.**

Killeen stated the property was offered to the Public Building Commission by the owner. He explained that the property was appraised at \$60,000 and the owner submitted a written offer to the Public Building Commission of \$60,000. Recommendation was to proceed with the acquisition.

**MOTION:** Workman moved and Heier seconded to accept the recommendation of Don Killeen, Property Manager, to acquire property at 742 and 744 South 8<sup>th</sup> Street, Lincoln, Nebraska. Workman, Campbell, Hudkins, Stevens and Heier voted aye. Motion carried.

**H. Recommendation from the Purchasing Agent and the Lancaster County Engineering Department to award a bid from a State contract (CA-5417) to Murphy Tractor and Equipment, in the amount of \$60,865.82, for one new 2002 John Deere Model #310G tractor/loader/backhoe with options as outlined by the County Engineer's agent. (B-01-45)**

**MOTION:** Hudkins moved and Stevens seconded to accept the recommendation of the Purchasing Agent and the Lancaster County Engineering Department. Hudkins, Workman, Heier, Campbell and Stevens voted aye. Motion carried.

5) **NEW BUSINESS CONTINUED:**

I. **Placement of letter of termination from Recknor and Associates for the representation of indigent individuals in Juvenile Court on file with the County Clerk's Office.**

**MOTION:** Heier moved and Workman seconded approval. Campbell, Heier, Stevens, Workman and Hudkins voted aye. Motion carried.

J. **Appointment of Helen Fagan to the Lincoln-Lancaster Women's Commission to complete the remainder of a three year term expiring January 1, 2004 (replaces Sarah Porto).**

**MOTION:** Stevens moved and Hudkins seconded approval.

Bonnie Coffey, Women's Commission, appeared and stated Ms. Fagan is the Diversity Coordinator for BryanLGH Medical Center.

**ROLL CALL:** Hudkins, Campbell, Stevens, Heier and Workman voted aye. Motion carried.

6) **CONSENT ITEMS:** These are items of business that are routine and which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:

**A. Receive and Place on File:**

1. **Annual report from the County Engineer to the Nebraska Board of Road Classifications and Standards.**

**B. Setting of a public hearing for Tuesday, October 16, 2001 at 1:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building regarding an application for an amusement license from Ron Talbert to operate an outdoor concert on Saturday, October 20, 2001 from 8 p.m. to 11:30 p.m. and a fund raiser on Saturday, October 27, 2001 from 8 p.m. to 11:30 p.m. at Broken Spoke Trading Post, located at 201 West South Street in Lincoln, Lancaster County, Nebraska.**

6) **OLD BUSINESS CONTINUED:**

- C. Setting of a public hearing for Wednesday, November 7, 2001 at 7:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building regarding Lancaster County's proposed One and Six-Year Road and Bridge Improvement Program for the fiscal years beginning July 1, 2002 through June 30, 2007.
- D. Two right-of-way contracts relating to road improvements between the Lancaster County Engineering Department and Frank and Lonnie Poskochil, in the total amount of \$11,439.75, at 26<sup>th</sup> Street and Saltillo Road; Project BR-3300(2). (C-01-493 and C-01-494)

**MOTION:** Heier moved and Workman seconded approval of the Consent Items. Campbell, Hudkins, Heier, Workman and Stevens voted aye. Motion carried.

7) **EXECUTIVE SESSION REGARDING PENDING LITIGATION** - Doug Cyr, Deputy County Attorney

**MOTION:** At 2:29 p.m. Workman moved and Stevens seconded to enter into executive session for the purpose of discussing pending litigation. Heier, Campbell, Stevens, Heier and Workman voted aye. Motion carried.

**MOTION:** At 2:52 p.m. Stevens moved and Hudkins seconded to exit executive session. Stevens, Workman, Heier, Campbell and Hudkins voted aye. Motion carried.

8) **ANNOUNCEMENTS:**

- A. The Lancaster County Board of Commissioners will not hold a staff meeting on Thursday, October 4, 2001 or Thursday, October 11, 2001. Their next staff meeting will be held on Tuesday, October 16, 2001 at 9 a.m. in Room 113 on the first floor of the County-City Building.
- B. A public hearing will be held on Tuesday, October 16, 2001 at 1:30 p.m. in the County Commissioners Chambers, Room 112, on the first floor of the County-City Building regarding a petition from ten percent of the property owners within the Countrylane Estates Subdivision for formation of a Special Paving Improvement District for the paving of Vanderslice Lane, Vanderslice Circle, Wildflower Street, Wildflower Court, 64<sup>th</sup> Street, 66<sup>th</sup> Street and 67<sup>th</sup> Street, all located within the Countrylane Estates Subdivision in Lancaster County, Nebraska.

8) **ANNOUNCEMENTS CONTINUED:**

C. The Lancaster County Board of Commissioners meeting which is broadcast live at 1:30 p.m. on Tuesdays will be rebroadcast tonight at 6:30 p.m. and again on Saturday afternoon immediately following the City Council meeting rebroadcast on 5 City-TV, Cable Channel 5. In addition, this meeting may be viewed on the Internet 24 hours a day at [www.ci.lincoln.ne.us](http://www.ci.lincoln.ne.us). Click on 5 City-TV Video On Demand.

Campbell explained the County Board would not hold a staff meeting on October 4, 2001 because they would be attending a Management Team Retreat and Training Seminar. She added no staff meeting will be held on October 11, 2001 because the County Board would be attending the annual Nebraska Association of County Officials convention in Omaha, Nebraska.

9) **ADJOURNMENT:**

**MOTION:** Heier moved and Workman seconded to adjourn the Board of Commissioners meeting at 2:53 p.m. Campbell, Hudkins, Workman, Heier and Steinman voted aye. Motion carried.

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Bruce Medcalf  
County Clerk