

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, NOVEMBER 18, 2008
COUNTY COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.

Commissioners Present: Bob Workman, Chair
Larry Hudkins
Deb Schorr
Ray Stevens

Commissioners Absent: Bernie Heier, Vice Chair

Others Present: Kerry Eagan, Chief Administrative Officer
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Tom Fox, Deputy County Attorney

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 9:30 a.m..

- 1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, November 4, 2008.**

MOTION: Stevens moved and Schorr seconded approval of the minutes of the Board of Commissioners meeting held on November 4, 2008. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

- 2) **CLAIMS: Approval of all claims processed through Tuesday, November 18, 2008.**

MOTION: Hudkins moved and Stevens seconded approval of all claims processed through November 18, 2008. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

3) **SPECIAL PRESENTATIONS:**

A. Appointment of Mark Koller as the Lincoln-Lancaster County Personnel Director, effective December 11, 2008.

This item was held for one week.

4) **NEW BUSINESS:**

A. An application for a Special Designated License from Ken's Liquor, Inc. to provide liquor beverage service for a formal event on Friday, December 5, 2008 at Country Pines, located at 6305 West Adams Street, Lincoln, Lancaster County, Nebraska from 7 p.m. to 1 a.m..

MOTION: Stevens moved and Hudkins seconded approval of an application for a Special Designated License from Ken's Liquor, Inc. to provide liquor beverage service for a formal event on Friday, December 5, 2008 at Country Pines, located at 6305 West Adams Street, Lincoln, Lancaster County, Nebraska from 7 p.m. to 1 a.m.. Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

B. A resolution in the matter of witness fees paid by Lancaster County which have remained unclaimed for six months or more. (R-08-0096)

MOTION: Hudkins moved and Stevens seconded approval of Resolution No. R-08-0096 in the matter of witness fees paid by Lancaster County which have remained unclaimed for six months or more. Stevens, Schorr, Hudkins and Workman voted aye. Motion carried.

C. A resolution instituting eminent domain proceedings against Ruth M. Danley, Trustee of the Ruth M. Danley Trust, Project C55-F-406(1), Tract No. 1 (Alvo Road, between North 1st Street and North 14th Street). (R-08-0097)

MOTION: Stevens moved and Schorr seconded approval of Resolution No. R-08-0097 instituting eminent domain proceedings against Ruth M. Danley, Trustee of the Ruth M. Danley Trust, Project C55-F-406(1), Tract No. 1 (Alvo Road, between North 1st Street and North 14th Street).

4) **NEW BUSINESS CONTINUED:**

Hudkins stated he wouldn't be supporting the resolutions regarding eminent domain and explained the fair way to handle the situation would be to widen the road by taking half from each adjoining landowner. He added he felt people were being treated unfairly.

ROLL CALL: Schorr, Stevens and Workman voted aye. Hudkins voted no.
Motion carried.

D. A resolution instituting eminent domain proceedings against JSM Farms, L.L.C., Project C55-F-406(1), Tract No. 7 (Alvo Road, between North 1st Street and North 14th Street). (R-08-0098)

MOTION: Stevens moved and Schorr seconded approval of Resolution No. R-08-0098 instituting eminent proceedings against JSM Farms, L.L.C., Project C55-F-406(1), Tract No. 7 (Alvo Road, between North 1st Street and North 14th Street). Schorr, Stevens and Workman voted aye. Hudkins voted no. Motion carried.

E. A resolution instituting eminent domain proceedings against Jon C. and Sharon S. Mumgaard, Project C55-F-406(1), Tract No. 6 (Alvo Road, between North 1st Street and North 14th Street). (R-08-0099)

MOTION: Stevens moved and Schorr seconded approval of Resolution No. R-08-0099 instituting eminent domain proceedings against Jon C. and Sharon S. Mumgaard, Project C55-F-406(1), Tract No. 6 (Alvo Road, between North 1st Street and North 14th Street). Stevens, Schorr and Workman voted aye. Hudkins voted no. Motion carried.

F. An agreement with Orthotic and Prosthetic Solutions to provide specialized medical care and assistance to Lancaster County General Assistance clients who have pending claims with the Social Security Administration and may be eligible for retroactive Medicaid benefits. The agreement sets forth a reimbursement arrangement in which the County will provide payment for the medical care and Orthotic and Prosthetic Solutions will reimburse the County if/when the General Assistance client is later determined eligible for Medicaid reimbursement. The agreement is effective upon execution of both parties and contains a 30 day termination provision. (C-08-0594)

4) **NEW BUSINESS CONTINUED:**

MOTION: Hudkins moved and Schorr seconded approval of an agreement with Orthotic and Prosthetic Solutions to provide specialized medical care and assistance to Lancaster County General Assistance clients who have pending claims with the Social Security Administration and may be eligible for retroactive Medicaid benefits. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

G. Interlocal agreements with Dawson, Merrick, Otoe, Pawnee, Seward, Butler, Hamilton and Sarpy counties for the safekeeping, care and sustenance of juveniles while at the Youth Services Center. Lancaster County will be reimbursed \$236 per youth, per day. The agreements are effective upon execution and have 30-day termination provisions. (C-08-0595) (C-08-0596) (C-08-0597) (C-08-0598) (C-08-0599) (C-08-0600) (C-08-0601) (C-08-0602)

MOTION: Schorr moved and Hudkins seconded approval of interlocal agreements with Dawson, Merrick, Otoe, Pawnee, Seward, Butler, Hamilton and Sarpy counties for the safekeeping, care and sustenance of juveniles while at the Youth Services Center. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

H. An interlocal agreement with the City of Waverly for three Sheriff's Deputies for law enforcement services within the corporate limits of the City of Waverly. Two deputies will be assigned to provide services beginning October 1, 2008. A third deputy will be assigned to provide services beginning April 1, 2009. The term of the agreement is from October 1, 2008 to September 30, 2009. The County will be reimbursed up to \$212,278.35. (C-08-0603)

MOTION: Hudkins moved and Stevens seconded approval of an interlocal agreement with the City of Waverly for three Sheriff's deputies for law enforcement services within the corporate limits of the City of Waverly.

Terry Wagner, Lancaster County Sheriff, gave an overview regarding the interlocal agreement.

ROLL CALL: Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

4) **NEW BUSINESS CONTINUED:**

- I. A Region V Network Provider contract for services under the Projects for Assistance in Transition from Homelessness (PATH) grant program. The County, through the services of the Community Mental Health Center, will provide outreach services, community mental health services, screening and diagnostic services. Term of the agreement is October 1, 2008 through September 30, 2009. The County will be compensated up to \$32,500 for the services and the County is required to match \$10,833 in cash or in kind. (C-08-0604)**

MOTION: Stevens moved and Schorr seconded approval of a Region V Network Provider contract for services under the Projects for Assistance in Transition from Homelessness (PATH) grant program. Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

- J. An amendment to a contract between the Nebraska Department of Health and Human Services and Lancaster County on behalf of Lancaster County Human Services, found at County Contract No. C-08-0114, for the organization and sponsoring of three community education events regarding new Americans and language issues. The amendment changes the ending date of the contract to February 15, 2009. (C-08-0605)**

MOTION: Schorr moved and Stevens seconded approval of an amendment to a contract between the Nebraska Department of Health and Human Services and Lancaster County on behalf of Lancaster County Human Services, found at County Contract No. C-08-0114, for the organization and sponsoring of three community education events regarding new Americans and language issues. Stevens, Schorr, Hudkins and Workman voted aye. Motion carried.

- K. An addendum to a contract with Encore Rehabilitation Services, L.L.C., found at County Contract No. C-07-0389, for physical, occupational and speech therapy services at Lancaster Manor. The addendum renews the contract for an additional one-year term beginning November 1, 2008 and ending October 31, 2009. The cost for such services are pursuant to the rates in Attachment A of the addendum. (C-08-0606)**

4) **NEW BUSINESS CONTINUED:**

MOTION: Stevens moved and Hudkins seconded approval of an addendum to a contract with Encore Rehabilitation Services, L.LC, found at County Contract No. C-07-0389, for physical, occupational and speech therapy services at Lancaster Manor. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

L. An addendum to a contract between Lancaster County and Schmader Electric, found at County Contract No. 08-0017, to provide and install outdoor warning systems. The addendum renews the contract for an additional one-year term beginning January 15, 2009 and ending January 14, 2010. (C-08-0607)

MOTION: Hudkins moved and Stevens seconded approval of an addendum to a contract between Lancaster County and Schmader Electric, found at County Contract No. 08-0017, to provide and install outdoor warning systems. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

M. A contract with Enserv Midwest for infectious waste pickup and disposal at the Lancaster County Jail, the Youth Services Center, Lancaster Manor and the Community Mental Health Center. Term of the agreement is from December 1, 2008 to November 30, 2009. The cost for such services are pursuant to the rates in the contractor's proposal and Attachment "A" of the contract. Services will be requested by the County on an as-needed basis. (C-08-0608)

MOTION: Schorr moved and Stevens seconded approval of a contract with Enserv Midwest for infectious waste pickup and disposal at the Lancaster County Jail, the Youth Services Center, Lancaster Manor and the Community Mental Health Center. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

N. An agreement with Gana Trucking and Excavating Inc. for snow and ice removal services from City, County and Public Building Commission parking lots at a rate between \$65 per hour and \$95 per hour depending on the type of service performed. Term of the agreement is from the date of execution of the agreement through May 1, 2009. (C-08-0609)

4) **NEW BUSINESS CONTINUED:**

MOTION: Hudkins moved and Stevens seconded approval of an agreement with Gana Trucking and Excavating Inc. for snow and ice removal services from City, County and Public Building Commission parking lots at a rate between \$65 per hour and \$95 per hour depending on the type of service performed. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

O. An addendum to an agreement with Magellan Behavioral Health Inc., under County Contract No. C-05-0442, for the provision of mental health services to members of the Nebraska Medicaid Managed Care Program (NMMCP). The addendum contains language required by changes to applicable Nebraska Division of Medicaid and Long Term Care requirements. (C-08-0610)

MOTION: Stevens moved and Hudkins seconded approval of an addendum to an agreement with Magellan Behavioral Health Inc., under County Contract No. C-05-0442, for the provision of mental health services to members of the Nebraska Medicaid Managed Care Program (NMMCP). Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

P. A utility relocation agreement between Lancaster County and Norris Public Power District, in the amount of \$110,469.02, to relocate utility facilities to accommodate grading on South 82nd Street from Hickman Road to Roca Road; Project No C55-S-405(3). (C-08-0611)

MOTION: Schorr moved and Hudkins seconded approval of a utility relocation agreement between Lancaster County and Norris Public Power District, in the amount of \$110,469.02, to relocate utility facilities to accommodate grading on South 82nd Street from Hickman Road to Roca Road; Project No. C55-S-405(3). Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

Q. A utility relocation agreement between Lancaster County and Lincoln Electric System, in the amount of \$20,937, to relocate utility facilities to accommodate the grading and paving of Alvo Road from North 1st to North 16th Streets; Project C55-F-406(1). (C-08-0612)

4) **NEW BUSINESS CONTINUED:**

MOTION: Hudkins moved and Stevens seconded approval of a utility relocation agreement between Lancaster County and Lincoln Electric System, in the amount of \$20,937, to relocate utility facilities to accommodate the grading and paving of Alvo Road from North 1st to North 16th Streets; Project C55-F-406(1). Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

R. Supplemental Agreement No. 2 between Lancaster County and the State of Nebraska, Department of Roads relating to bridge replacement on Panama Road between South 68th and South 82nd Streets; Project BR-3270(4). The County will perform staking, inspecting and testing services for the project and will be reimbursed for the employee's time on the project. (C-08-0613)

MOTION: Hudkins moved and Stevens seconded approval of Supplemental Agreement No. 2 between Lancaster County and the State of Nebraska, Department of Roads relating to bridge replacement on Panama Road between 68th Street and South 82nd Streets; Project BR-3270(4). Stevens, Schorr, Hudkins and Workman voted aye. Motion carried.

S. A subdivision agreement between Lancaster County and Pendel, Inc. regarding County Final Plat No. 08041, Parkland Estates Addition, on property generally located at Northwest 118th Street and West Fletcher Avenue. (C-08-0614)

This item was held for one week at the request of the applicant.

T. A contract with CBM Food Service to provide food service for the Lancaster County Jail, the Lancaster County Correctional Facility, the Detoxification Center, the Youth Services Center, and the Community Mental Health Center. The County will pay for products according to the revised costs as listed in Exhibit 1. Term of the agreement is December 2, 2008 to December 1, 2011. (A copy of the proposal submitted by CBM is on file with the County Clerk's Office for public inspection.) (C-08-0626)

Tom Fox, Deputy County Attorney, stated CBM has sent an electronic version of their bond, however, the originals are in the mail. He suggested the Board approve the contract pursuant to receiving the original bonds.

4) **NEW BUSINESS CONTINUED:**

MOTION: Stevens moved and Hudkins seconded approval of the contract with CBM Food Service to provide food service for the Lancaster County Jail, the Lancaster County Correctional Facility, the Detoxification Center, the Youth Services Center, and the Community Mental Health Center, pursuant to receipt of the original bond notifications. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

U. An Asset Transfer Request Form for transfer of all assets from Nationwide Retirement Solutions Case Number 013-80001, the 401(a) Lancaster County, Nebraska Employees Retirement Plan, to Prudential Retirement Insurance and Annuity Company, with a liquidation date of December 31, 2008. (C-08-0627)

MOTION: Stevens moved and Schorr seconded approval of an Asset Transfer Request Form for transfer of all assets from Nationwide Retirement Solutions Case Number 013-80001, the 401(a) Lancaster County, Nebraska Employees Retirement Plan, to Prudential Retirement Insurance and Annuity Company, with a liquidation date of December 31, 2008. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

V. An Asset Transfer Request Form for transfer of all assets from Nationwide Retirement Solutions Case Number 013-60001, the Lancaster County, Nebraska Employees 457(b) Deferred Compensation Program, to Prudential Retirement Insurance and Annuity Company, with a liquidation date of December 31, 2008. (C-08-0628)

MOTION: Hudkins moved and Stevens seconded approval of an Asset Transfer Request Form for transfer of all assets from Nationwide Retirement Solutions Case Number 013-60001, the Lancaster County, Nebraska Employees 457(b) Deferred Compensation Program, to Prudential Retirement Insurance and Annuity Company, with a liquidation date of December 31, 2008. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

4) **NEW BUSINESS CONTINUED:**

W. Recommendation from the Purchasing Agent and the Sheriff's Office to issue an order from State of Nebraska Contract No. 12334 OC, in the amount of \$41,382.50, for two Dodge Grand Caravan minivans. (B-08-0052)

MOTION: Hudkins moved and Stevens seconded approval to issue an order from State of Nebraska Contract No. 12334 OC, in the amount of \$41,382.50, for two Dodge Grand Caravan minivans as recommended by the Purchasing Agent and the Sheriff's Office. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

X. Recommendation from the Purchasing Agent and the Lancaster County Engineering Department to award a bid for rock hauling, in the total amount of \$590,129.20, to County stockpiles as follows: (B-08-0053)

Project 09-14H - 4,800 Tons - Waverly Stockpile

Hiskey Trucking (Hauler)	\$3.53/Ton	\$ 16,944.00
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 48,000.00</u>
		\$ 64,944.00

Project 09-15H - 3,240 Tons - Emerald Maintenance Station Stockpile

Hiskey Trucking (Hauler)	\$5.73/Ton	\$ 18,565.20
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 32,400.00</u>
		\$ 50,965.20

Project 09-16H - 2,760 Tons - Raymond Maintenance Station Stockpile

Westover Trucking (Hauler)	\$6.50/Ton	\$ 17,664.00
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 27,600.00</u>
		\$ 45,264.00

Project 09-17H - 7,200 Tons - SW 12th & Saltillo Road

Buel Trucking (Hauler)	\$5.40/Ton	\$ 38,880.00
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 72,000.00</u>
		\$110,880.00

Project 09-18H - 7,200 Tons - SW 98th & Saltillo Road Stockpile

Husker Trucking (Hauler)	\$7.49/Ton	\$ 53,928.00
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 72,000.00</u>
		\$125,928.00

4) **NEW BUSINESS CONTINUED:**

<u>Project 09-19H - 9,000 Tons - Roca Stockpile</u>		
Buel Trucking (Hauler)	\$5.25/Ton	\$ 47,250.00
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 90,000.00</u>
		\$137,250.00
<u>Project 09-20H - 4,200 Tons - Walton Stockpile</u>		
Husker Trucking (Hauler)	\$3.19/Ton	\$ 13,398.00
Kerford Limestone (Producer)	\$10/Ton	<u>\$ 42,000.00</u>
		\$ 55,398.00

CLERK'S NOTE: Documentation submitted reflected an incorrect total amount of \$590,129.20. The correct amount should be \$590,629.20 (for a difference of \$500.00). Individual stockpile amounts were correctly noted on the agenda.

MOTION: Stevens moved and Hudkins seconded to award a bid for rock hauling to County stockpiles as recommended by the Purchasing Agent and the County Engineering Department. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

Y. Request from the Lancaster County Personnel Policy Board for the following:

- * Creation of a Board of Equalization Specialist classification at a proposed pay grade of \$41,728.96 to \$53,453.92.
- * Change the pay grade for the Mental Health Managed Care Coordinator classification from a pay range of \$34,966.88 to \$44,788.64 to \$37,529.44 to \$48,070.88.

MOTION: Hudkins moved and Schorr seconded approval of a request to create a Board of Equalization Specialist classification and to change the pay grade for the Mental Health Managed Care Coordinator as recommended by the Lancaster County Personnel Policy Board.

In response to a question asked by Schorr, Dan Nolte, Lancaster County Clerk, stated the item pertaining to Personnel Rule 19.3 would be held for one week.

Stevens commented that the memo indicates a pay grade change for the Mental Health Manager Care Coordinator, however, the job description is for a Maintenance Supervisor.

4) **NEW BUSINESS CONTINUED:**

MOTION: Stevens moved and Schorr seconded to hold New Business 4Y for one week. Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

Z. Designation of official newspapers for Lancaster County for publication of transportation projects for 2009 as follows: *Journal Star* (Lincoln), *The Voice* (Hickman), *Seward Independent*, *Crete News*, and *The News* (Waverly).

MOTION: Stevens moved and Hudkins seconded approval to designate the *Journal Star*, *The Voice*, *Seward Independent*, *Crete News* and *The News* as official newspapers for publication of transportation projects for 2009 for Lancaster County. Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

AA. Request from Bring & Associates, Inc., on behalf of Toter Home, for a refund of personal property taxes in the approximate amount of \$251 for 2005; in the approximate amount of \$212 for 2006 and in the approximate amount of \$188 for 2007.

MOTION: Stevens moved and Hudkins seconded to accept the recommendation of the Deputy County Assessor/Register of Deeds and approve the request from Bring & Associates, Inc., on behalf of Toter Home, for a refund of personal property taxes in the approximate amount of \$251 for 2005; in the approximate amount of \$212 for 2006 and in the approximate amount of \$188 for 2007. Stevens, Schorr, Hudkins and Workman voted aye. Motion carried.

AB. A political subdivision tort claim filed against the Lancaster County Corrections Department by O'Dari Z. Wiley for lost property, in the amount of \$118.80.

MOTION: Stevens moved and Schorr seconded to accept the recommendation of the Corrections Director and deny the political subdivision tort claim filed against the Corrections Department by O'Dari Z. Wiley for lost property. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

5) **CONSENT ITEMS:** *These are items of business that are routine 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. County Clerk's Monthly Report for October, 2008.**
- 2. Weed Control Authority's Monthly Report for October, 2008.**
- 3. Weed Control Authority's Monthly Report for the Combined Weed Program with the City of Lincoln for October, 2008.**
- 4. Record and Information Management's Monthly Report for October, 2008.**
- 5. Clerk of the District Court's Monthly Report for October, 2008.**
- 6. County Assessor/Register of Deed's Monthly Report for October, 2008.**

B. Setting of a public hearing for Tuesday, December 2, 2008 at 9:30 a.m. in the County Commissioners Hearing Room, Room 112, on the first floor of the County-City Building regarding County Change of Zone No. 08038, requested by Jerry and Karen Fletcher, to change zoning on 80 acres, more or less, from AG Agricultural to AGR Agricultural Residential on property generally located north of the interchange of South 162nd Street and Highway 2.

C. A leasehold contract relating to a road project between the Lancaster County Engineering Department and Dean Otto, in the amount of \$10, on North 14th Street and Alvo Road; Project C55-F-406(1). (C-08-0615)

5) **CONSENT ITEMS CONTINUED:**

D. Right-of-way contracts relating to road improvements between the Lancaster County Engineering Department and the following:

- * Gary Blomstrom, Trustee, in the total amount of \$217, on North 134th Street and Rock Creek Road; Project CP-A-74. (2 contracts) (C-08-0616) (C-08-0617)
- * Lancaster County School District No. 1, in the total amount of \$59,595, on North 14th Street and Alvo Road; Project C55-F-406(1). (2 contracts) (C-08-0618) (C-08-0619)
- * Kathy Findley, in the total amount of \$12,454.46, on South 82nd Street from Hickman Road to Roca Road; Project C55-S-404(3). (3 contracts) (C-08-0620) (C-08-0621) (C-08-0622)
- * Danja Pegram-Siders, in the total amount of \$34,293, on North 14th Street and Alvo Road; Project C55-F-406(1). (3 contracts) (C-08-0623) (C-08-0624) (C-08-0625)

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

6) **OTHER BUSINESS:**

Kerry Eagan, Chief Administrative Officer, stated the Staff Meeting will begin at 9 a.m. in Room 112 on Thursday, November 20th.

7) **ADJOURNMENT:**

MOTION: Stevens moved and Schorr seconded adjournment of the Board of Commissioners meeting at 10:05 a.m.. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

Dan Nolte
County Clerk

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, NOVEMBER 18, 2008
COUNTY COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE REGULAR BOARD OF COMMISSIONERS
MEETING

Commissioners Present: Bob Workman, Chair
Larry Hudkins
Deb Schorr
Ray Stevens

Commissioners Absent: Bernie Heier, Vice Chair

Others Present: Kerry Eagan, Chief Administrative Officer
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Tom Fox, Deputy County Attorney
Scott Gaines, Deputy County Assessor/Register of Deeds

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 10:05 a.m..

1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, November 4, 2008.**

MOTION: Stevens moved and Schorr seconded approval of the minutes of the Board of Equalization meeting held on November 4, 2008. Hudkins, Stevens, Schorr and Workman voted aye. Motion carried.

2) **ADDITIONS AND DEDUCTIONS:**

Approval of 6 additions and deductions to the tax assessment rolls per Attachments "A" and "B".

MOTION: Stevens moved and Schorr seconded approval of the additions and deductions to the tax assessment rolls per Attachments "A" and "B". Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

3) **MOTOR VEHICLE TAX EXEMPTIONS:**

**Alzheimer's Association - Great Plains
Cedars Youth Services
Christian Retirement Homes, Inc. d/b/a Eastmont Towers
Community Blood Bank
Cristo Rey Catholic Church
Immaculate Heart of Mary Church
Shepherd of the Hills Lutheran Church**

MOTION: Stevens moved and Hudkins seconded approval of motor vehicle tax exemptions for Alzheimer's Association-Great Plains, Cedars Youth Services, Christian Retirement Homes, Inc. d/b/a Eastmont Towers, Community Blood Bank, Cristo Rey Catholic Church, Immaculate Heart of Mary Church and Shepherd of the Hills Lutheran Church. Schorr, Stevens, Hudkins and Workman voted aye. Motion carried.

4) **2008 451 TAX EXEMPTION APPLICATION ON REAL PROPERTY:**

Victory Fellowship Church of Lincoln

Scott Gaines, Deputy County Assessor/Register of Deeds, recommended approval and stated the Parcel Identification No. in the notice mailed to the Church was incorrect. He stated it should be 16-10-200-018-000.

MOTION: Hudkins moved and Stevens seconded to accept the recommendation of the Deputy County Assessor/Register of Deeds to approve the 2008 451 tax exemption application on real property for Victory Fellowship Church of Lincoln. Stevens, Schorr, Hudkins and Workman voted aye. Motion carried.

5) **NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES:**

Everett and Kay Larson

Gaines gave a brief overview of the notice and explained there was an error in the square footage of the basement.

MOTION: Schorr moved and Hudkins seconded to send notice of assessed valuation change for property taxation purposes to Everett and Kay Larson. Stevens, Schorr, Hudkins and Workman voted aye. Motion carried.

6) **NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS FOR 2008:**

Nebraska School Activities Association

Jim Tenopir, Executive Director of the Nebraska School Activities Association, stated the building was vacated during the latter part of March, 2008. He explained they continue ownership of the property, however, it is for sale. Tenopir stated they are not using the building for the purpose of administering high school activities, but that they do have some belongings located in the facility. He said they aren't opposed to putting the building on the tax rolls, however, it was used for a portion of the year for educational purposes. Tenopir added that the taxable value is a value that is in excess of their sale price.

In response to a question asked by Hudkins, Tenopir stated they do have some furniture, shelving and cabinets stored in the building. He added they did remove their final records during June and July.

Gaines stated there is a five part test to maintain exemption status and it is their belief that there is a question regarding the educational purpose. He explained the Assessor's Office feels that the building is a vacant, commercial building for sale rather than property that is currently being used exclusively for educational purposes. Gaines added that it appears the educational purpose of the association has moved to the new building.

Schorr asked Tenopir what price they currently have the building listed for and if anyone has expressed interest.

Tenopir stated they listed it for \$550,000 and offered it to an interested party for \$450,000 within the last 30 to 45 days.

Gaines stated the current assessed value of \$492,500 is not firm. He explained it can be appealed and that the Assessor's Office would work to place an appropriate value on the property under the current climate.

Stevens asked if there was a specific point during a year when a tax exemption can change.

Gaines stated the statutes indicate that at any time during the year, the Board of Equalization or the County Assessor may cause a hearing to be held to review if an exemption is still warranted as of that point in time.

Discussion also took place regarding proration with Schorr asking if the Board is prohibited by statute to prorate. Fox stated there is nothing specific in the statute to prohibit proration, however, the general view is that if something isn't specifically stated or outlined you don't 'read between the lines'.

Gaines reiterated that the Assessor's Office would review the valuation to determine an appropriate value.

In response to a comment made by Schorr, Tenopir stated they used the facility for the first quarter exclusively for educational purposes.

MOTION: Hudkins moved and Schorr seconded retention of tax exemption status for 2008 for the Nebraska School Activities Association (Parcel I.D. No. 17-27-217-005-000).

Stevens indicated he would not support the motion stating that he feels the property is not used exclusively for educational purposes. He said he agrees with the recommendation from the County Assessor/Register of Deeds Office that the exemption should be removed.

Fox referred to the statute regarding proration stating that it reads as follows, "If an exemption is denied the county board of equalization shall place on the property tax rolls retroactive to January 1 of that year if on the date of the decision the county board of equalization determines that the property qualifies."

ROLL CALL: Schorr, Hudkins and Workman voted aye. Stevens voted no. Motion carried.

7) **ADJOURNMENT:**

MOTION: Schorr moved and Stevens seconded adjournment of the Board of Equalization meeting at 10:37 a.m.. Schorr, Hudkins, Stevens and Workman voted aye. Motion carried.

Dan Nolte
County Clerk