

**MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, AUGUST 25, 2009
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.**

Commissioners Present: Bernie Heier, Chair
Ray Stevens, Vice Chair
Deb Schorr
Larry Hudkins

Commissioners Absent: Bob Workman

Others present: Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer and
Interim Lancaster Manor Administrator
Tom Fox, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

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, August 18, 2009.**

MOTION: Stevens moved and Schorr seconded approval of the minutes. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

- 2) **CLAIMS: Approval of all claims processed through Tuesday, August 25, 2009.**

MOTION: Hudkins moved and Stevens seconded approval of the claims. Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- 3) **PUBLIC HEARING:**

A. **Amendment of fees relating to the following resolutions (See New Business Items 4A-4E for correlating documents.):**

1. **Resolution No. 03-0007, in the matter of amending Sections VI, IX, XV and XXIX, related to regulation of the operation of body art and piercing establishments**
2. **Resolution 02-30, in the matter of amending Section XIII, related to regulation of on-site wastewater treatment systems**

3) **PUBLIC HEARING CONTINUED:**

3. **Resolution No. 06-0005, in the matter of amending Section X, related to procedures for the inspection of on-site water supply systems and on-site wastewater treatment systems prior to the sale, transfer or conveyance of property**
4. **Resolution No. 5069, Lancaster County Air Pollution Control Resolution, related to open burning permits charged to business and industry**
5. **Article 1, Section 6 and Article 2, Section 30, of the Lincoln-Lancaster County Air Pollution Control Program Regulations and Standards, related to air quality construction permits and for notification fees for the National Emissions Standards for Hazardous Air Pollutants asbestos projects**

The Chair opened the public hearing.

Scott Holmes, Lincoln-Lancaster County Health Department, was sworn in. Holmes explained the resolutions would increase fees by 3%, which would amount to an approximate \$5-10 increase on permits. He said this extra money would go toward County programs, and the regulations help protect the public's health. The increases would be effective as of September 29, 2009.

Heier commented on the positive feedback he has received on the water system.

The Chair closed the public hearing.

4) **NEW BUSINESS:**

- A. **A resolution amending Sections VI, IX, XV and XXIX of County Resolution No. 03-0007, regulations for the operation of body art and piercing establishments. The amendment increases various fees for the operation of body art and piercing establishments as provided in Attachment A. (R-09-0059)**
- B. **A resolution amending Section XIII of County Resolution No. 02-30, procedures for the regulation of on-site wastewater treatment systems. The amendment increases various fees for on-site wastewater treatment permits as provided in Attachment A. (R-09-0060)**
- C. **A resolution amending Section X of County Resolution No. 06-0005, procedures for the inspection of on-site water supply systems and on-site wastewater treatment systems prior to the sale, transfer, or conveyance of property. The amendment increases fees for evaluation and review of property transfer inspector reports and necessary site visits by the health director as provided in Attachment A. (R-09-0061)**

4) **NEW BUSINESS CONTINUED:**

- D. **A resolution in the matter of amending Resolution No. 5069, the Lancaster County Air Pollution Control Resolution of 1993, to increase the fee for open burning permits as provided in Attachment A. (R-09-0062)**
- E. **A resolution amending Article 1, Section 6, and Article 2, Section 30, of the Lincoln-Lancaster County Air Pollution Control Program Regulations and Standards. The amendments increase the notification fees for the National Emissions Standards for Hazardous Air Pollutants asbestos projects, as provided in Attachment A, and increase the fees associated with construction permits, as provided in Attachment B. (R-09-0063)**

MOTION: Schorr moved and Stevens seconded approval of the resolutions (Items 4A to 4E). Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- F. **A resolution in the matter of exceeding the budgeted restricted funds limit for the 2008-09 fiscal year by an additional percent. (R-09-0064)**

Dennis Meyer, County Budget & Fiscal Director, explained State Statute allows every political subdivision to take a 2½% increase each year, and the Board can allow for an additional 1%. He said approving this additional 1% does not increase property taxes; it only allows the lid to grow.

MOTION: Schorr moved and Hudkins seconded approval of the resolution. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

- G. **A resolution in the matter of final allocation of levy authority to all political subdivisions subject to County levy authority. (R-09-0065)**

Meyer said the current resolution shows the Malcolm Rural Fire District losing roughly \$4,000. He contacted the Fire District to apprise them of this change. Meyer noted the other districts are not bumped up against the limit.

MOTION: Hudkins moved and Schorr seconded approval of the resolution.

AMENDMENT: Stevens moved to amend the resolution by striking the line item for the Capital Fund under the Lancaster County Agricultural Society. Motion failed due to lack of a second.

ROLL CALL ON ORIGINAL MOTION: Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- H. **Memorandum of Support for cooperation among the counties and communities within the designated boundaries of the I-80 Corridor Innovation Zone, the Nebraska Innovation Zone Commission and I-80 Corridor Association. (C-09-0449)**

MOTION: Stevens moved and Schorr seconded approval of the memorandum.

4) **NEW BUSINESS CONTINUED:**

Schorr asked about additions to the memorandum. Marvin Krout, Lincoln-Lancaster Planning Director, said any new proposed interchanges on I-80 will receive further consideration.

ROLL CALL: Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- I. **Appointment of Minette Genuchi to the Lancaster County Commissioners Award of Excellence Committee to complete the term for Gwen Thorpe.**

MOTION: Stevens moved and Hudkins seconded approval of the appointment. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- J. **A direct bill application with Holiday Inn Hotel & Convention Center, located at 110 2nd Avenue, Kearney, Nebraska.**

MOTION: Schorr moved and Hudkins seconded approval of the application.

Stevens questioned the purpose of the application. Heier stated he would be staying there while attending a Nebraska Association of County Officials (NACO) legislative meeting.

ROLL CALL: Stevens, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- K. **Recommendation from the Purchasing Agent and County Risk Management to award a contract for blood chemistry profiles to Nebraska Occupational Health. The cost of the service will vary based on the number of participants. (B-09-0047)**

MOTION: Stevens moved and Hudkins seconded approval of the recommendation. Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- L. **Recommendation from the Purchasing Agent and the County Sheriff to award a proposal for an interactive range training simulator to Ti Training Corp for \$44,312. (B-09-0048)**

MOTION: Hudkins moved and Stevens seconded approval of the recommendation. Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

Stevens noted this is a result of an individual donation and is of no cost to the County.

- M. **Recommendation from the Purchasing Agent and Community Mental Health Center to award a contract for annual requirements for laboratory testing services to Physicians Laboratory Services, Inc. (B-09-0049)**

MOTION: Hudkins moved and Stevens seconded approval of the recommendation. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

4) **NEW BUSINESS CONTINUED:**

- N. **An agreement with Steven Wedige for the care and maintenance of Jordan Cemetery. Cost to the County is \$50 per mowing not to exceed \$200 per year. (C-09-0450)**

MOTION: Stevens moved and Hudkins seconded approval of the agreement. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

- O. **An agreement with Terry Briley for the care and maintenance of Evangelical Cemetery. Cost to the County is \$50 per mowing not to exceed \$200 per year. (C-09-0451)**

MOTION: Stevens moved and Schorr seconded approval of the agreement. Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- P. **An interlocal agreement with the Village of Bennet for law enforcement services within the Village limits. The Lancaster County Sheriff will assign one deputy to duty in the Village limits and provide a cruiser. The Village will reimburse the County at the overtime rate of pay for the Deputy assigned. Term of the agreement will be from September 1, 2009, to August 31, 2010. (C-09-0452)**

MOTION: Schorr moved and Stevens seconded approval of the agreement. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- Q. **A maintenance and service agreement with Eastman Kodak Company for equipment at the County Records Department. Term of the agreement is from July 1, 2009, to June 30, 2010. The cost to the County is \$5,842. (C-09-0453)**

MOTION: Hudkins moved and Stevens seconded approval of the agreement. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- R. **An amendment to an agreement with Rochester Armored Car Co., Inc., found at County Contract No. C-03-0305, for armored car services. The amendment extends the current contract term for an additional 30 days beginning September 1, 2009, and ending September 30, 2009. (C-09-0454)**

MOTION: Stevens moved and Hudkins seconded approval of the amendment.

Schorr questioned the 30-day renewal period. Bob Walla, Purchasing Agent, said they hoped to have a new contract by the end of September.

ROLL CALL: Stevens, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

4) **NEW BUSINESS CONTINUED:**

- S. **An amendment to the contract between Lancaster County and Robinson Textile, found at County Contract No. C-07-0368, for the purchase of Corrections staff clothing, inmate clothing and accessories on an as needed basis by the Lancaster County Corrections Department, Youth Service Center and Community Mental Health Center. The addendum amends the agreement to reflect a 4% price increase for all items and renews the contract for an additional one-year term beginning September 18, 2009. (C-09-0455)**

MOTION: Stevens moved and Schorr seconded approval of the amendment.

Hudkins questioned the 4% price increase. Bob Walla stated the company followed procedure by presenting an invoice prior to and after the increase to show their costs.

ROLL CALL: Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- T. **An amendment to an agreement between the Nebraska Department of Health and Human Services Division of Children and Family Services and Lancaster County Youth Services Center for the provision of detention services for youth committed to, or placed with, the State's office of juvenile services found at County Contract No. C-08-0473. The amendment extends the end of the term of the agreement from August 31, 2009, to September 30, 2009. (C-09-0460)**

MOTION: Schorr moved and Hudkins seconded approval of the amendment.

Schorr questioned the 30-day renewal. Michelle Schindler, Youth Services Center Director, said this will continue the agreement until she can come back with a proposed per diem.

ROLL CALL: Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- U. **A grant contract with Voices of Hope in the amount of \$61,027 to provide funding to enhance Lancaster County's coordinated community response to Latina, African American and refugee women who have been experiencing domestic violence, dating violence, sexual assault or stalking, and to provide assistance to such victims in immigration matters. Term of the grant contract is from January 1, 2009, to December 31, 2010. (C-09-0461)**

MOTION: Stevens moved and Schorr seconded approval of the grant contract. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

4) **NEW BUSINESS CONTINUED:**

- V. **An agreement with Jeffrey A. Coffman, M.D., 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 Jeffrey A. Coffman, M.D., 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-09-0462)**

MOTION: Stevens moved and Hudkins seconded approval of the agreement. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

- W. **An agreement with Dianna Clyne, M.D., 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 Dianna Clyne, M.D., 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-09-0463)**

MOTION: Stevens moved and Schorr seconded approval of the agreement. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- X. **An agreement with Saint Monica's substance abuse treatment for women for non-physician substance abuse treatment services for females placed in the Lancaster County Adult Drug Court. Term of the agreement is July 1, 2009, through June 30, 2010. The County will pay up to \$28,120 for the services. (C-09-0464)**

MOTION: Hudkins moved and Stevens seconded approval of the agreement. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

- Y. **A political subdivision tort claim filed against Lancaster County Corrections by Allen Connell for lost property in the amount of \$70.**

MOTION: Schorr moved and Hudkins seconded denial of the tort claim based on the recommendation of the department director.

Stevens asked if Connell could reinstate his claim at a later time since the claim was denied primarily because the claimant could not be located. Tom Fox, Deputy County Attorney, said he could probably file it again.

4) **NEW BUSINESS CONTINUED:**

Schorr asked if there was a 90-day provision. Fox said there is a statute pertaining to claims for 90 days, but the statute on tort claims is longer.

ROLL CALL: Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

Z. **A political subdivision tort claim filed against Lancaster County Corrections by Christopher L. Taylor for lost property in the amount of \$100.**

MOTION: Hudkins moved and Stevens seconded denial of the tort claim based on the recommendation of the department director. Stevens, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

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 the County Treasurer's Mid Term Report on 2007 Distress Warrants.**
- B. **Right-of-way contracts between the County Engineer and the following:**
 - 1. **Diana Johnson, in the amount of \$7,829, located at Pine Lake Road between S. 112th Street and S. 148th Street; Project No. C55-Q-409(1) (C-09-0456)**
 - 2. **Loyd Tiedeman, in the amount of \$463, located at 4205 Panama Road; Project No. CP-X-131 (C-09-0457)**
 - 3. **Union Bank & Trust, in the amount of \$127, located 2541 feet south of Panama Road on S. 96th Street; Project No. CP-X-87 (C-09-0458)**
 - 4. **Daniel Whitney, in the amount of \$389, located 1180 feet south of A Street on S. 134th Street; Project No. C-J-175 (C-09-0459)**
- C. **Setting of a public hearing for Tuesday, September 8, 2009, at 9:30 a.m., in the County Commissioners Hearing Room, Room 112, on the first floor of the County-City Building, regarding County Special Permit No. 09019, requested by Harry Muhlback to allow the excavation of soil, sand and gravel on property generally located at N. 56th Street/Highway 77 and Raymond Road (14605 N. 56th Street).**

MOTION: Hudkins moved and Stevens seconded approval of the consent items. Stevens, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

6) **PENDING:**

- A. A resolution in the matter of County Change of Zone No. 08050, requested by Michael and Judith Rosecrans, to change the zoning on 8.84 acres, more or less, from AG Agricultural to B Business on property generally located one-half mile south of the corner of Hickman Road and Homestead Expressway/Highway 77 in Lancaster County, Nebraska. (R-08-0093) (Item placed on pending on November 4, 2008.)

7) **EMERGENCY ITEMS AND OTHER BUSINESS:** Item held until after announcements.

8) **ANNOUNCEMENTS:**

- A. A public hearing will be held on Tuesday, August 25, 2009, at 7:00 p.m., in the County Commissioners Hearing Room, Room 112, on the first floor of the County-City Building, regarding the following:
1. Keno Fund Projects (A list of the projects may be obtained from the County Budget and Fiscal office.)
 2. Lancaster County's Proposed Budget for Fiscal Year 2009-2010
- B. The Lancaster County Board of Commissioners will hold a Staff Meeting on Thursday, August 27, 2009, beginning at 8:30 a.m., in Room 113 on the first floor of the County City Building.
- C. The Lancaster County Board of Commissioners meeting is broadcast live at 9:30 a.m., on Tuesdays and rebroadcast at 1:30 p.m., and 6:30 p.m., as well as on Saturday afternoon on 5 City-TV, Cable Channel 5. In addition, this meeting may be viewed on Nebraska On Demand Time Warner Channel 101 and is available on the Internet 24 hours a day at www.lancaster.ne.gov. Click on 5 City-TV Video On Demand.

RETURNING TO AGENDA ITEM NUMBER 7

Crystal Sato spoke on her concern over Hunter Management as a potential buyer for Lancaster Manor. She presented a letter urging the board to table their discussion on the Manor until the State Auditor presents his report (Exhibit A).

Ray Stevens spoke on his responsibility as a County Board member to listen to all opinions and apply his independent judgment. He discussed Lancaster Manor and its ability to meet the County's needs. Stevens also spoke about the track record of Hunter Management.

9) **ADJOURNMENT**

MOTION: Stevens moved and Schorr seconded to adjourn the Board of Commissioners meeting at 10:18 a.m. Schorr, Stevens and Heier voted aye. Hudkins voted nay. Motion carried 3-1.





Dan Nolte
Lancaster County Clerk

AGENDA
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, AUGUST 25, 2009
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE REGULAR BOARD OF COMMISSIONERS MEETING

Commissioners Present: Bernie Heier, Chair
Ray Stevens, Vice Chair
Deb Schorr
Larry Hudkins

Commissioners Absent: Bob Workman

Others present: Norm Agena, County Assessor/Register of Deeds
Scott Gaines, Deputy County Assessor/Register of Deeds
Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer and
Interim Lancaster Manor Administrator
Tom Fox, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 10:18 a.m.

- 1) **MINUTES: Approval of the Minutes of the Board of Equalization meeting held on Tuesday, August 18, 2009, and Wednesday, August 5, 2009.**

MOTION: Stevens moved and Schorr seconded approval of the minutes. Hudkins, Stevens, Schorr and Heier voted aye. Motion carried 4-0.

- 2) **ADDITIONS AND DEDUCTIONS: Approval of 17 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. Schorr, Hudkins, Stevens and Heier voted aye. Motion carried 4-0.

- 3) **APPEAL OF 2009 ASSESSED VALUATION:**

Christopher Hilkemann

Norm Agena, County Assessor/Register of Deeds, recommended approval, which would set the value at \$224,625.

MOTION: Hudkins moved and Stevens seconded approval of the appeal. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

4) **APPEAL FILED ON DENIAL OF GREENBELT STATUS:**

Treetop, Inc.

Norm Agena asked to withdraw this appeal. He stated the applicant is already on greenbelt, and his office inadvertently sent a notice of denial to Treetop, Inc.

MOTION: Schorr moved and Stevens seconded to ignore the appeal filed as it was filed in error. Schorr, Stevens, Hudkins and Heier voted aye. Motion carried 4-0.

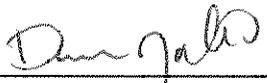
OTHER BUSINESS

Jim McFarland, attorney, appeared on behalf of the Nebraska Family Council. He presented a packet (Exhibit B), which included information regarding their non-profit status and documents relating to their application for exemption. McFarland said the Council was not aware of the process to appeal their exemption status and missed the deadline. McFarland explained they are an organization that does charitable and educational activities for the community; therefore, he felt they should receive exemption and asked for the opportunity to appeal.

Scott Gaines, County Assessor/Register of Deeds, said his office initially consulted with Mike Thew in the County Attorney's office, and they agreed the organization did not meet the educational requirements for exemption. Since the appeal time has expired, he recommended the Board speak with the County Attorney to see what could be done.

5) **ADJOURNMENT**

MOTION: Schorr moved and Stevens seconded to adjourn the Board of Equalization meeting at 10:37 a.m. Stevens, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk



I would like to express my concern for the upcoming decision-making process in regards to Hunter Management as a potential buyer for Lancaster Manor.

Although the RFQ Committee recommended a structured sale, I continue to question the credibility and wisdom of this recommendation.

The conflicting reports of the financial status of the Manor plus the public outcry for an objective audit, has resulted in the State Auditor to launch a full investigation. In light of this on-going investigation, it would be prudent to table any discussion for deciding the Manor's future. Why are we putting the horse before the cart, in continuing discussions for a sale?

It also saddens and puzzles me greatly as to why the County Board has not publicly acknowledged the State Auditor's investigation and the overwhelming citizen interest. We do not know what the final report will say, however, shouldn't we have all the critical facts available before deciding the Manor's future?

I would hope that any decision process would include a thoughtful discussion of the Manor's mission, which is to provide a secure caring home to our family and neighbors who have exhausted all their financial resources due to health care needs. The County Commissioners recognized this forty years ago in accepting that this is a necessary public responsibility. In Nebraska, according to the Medicare web site, there are ^{approximately} sixty nursing homes which are governmentally owned -either city or county. This shows that Nebraskans value the well-being of their families and neighbors and accept a community responsibility for their care.

There are those who argue that government should not be in health care at all, and that the free market will take care of our needs. I differ in opinion. The problem with the free market is the for-profit nursing homes have an over-riding priority to return a profit to their investors. This places even more constraints on providing quality care and services and also requires them to be more

selective in admitting residents with higher financial resources or admitting residents that are easier, less-costly to care for. The free market system in nursing homes only widens the gap between those who can afford quality care and those who cannot. I also believe that continued competition results in higher costs for all residents not lower. For example, imagine we had a free market on fire protection, with multiple fire departments in our county. This would be a duplication of experienced personnel, equipment and location accessibility. If emergency calls came from a house in an exclusive expensive area and one in a blighted area, which do you think they would answer? We can see this is a ridiculous and costly choice, and that is why we have government services to provide reasonable and quality service to all.

I do not believe our community wants to further this social divide of haves and have-nots for ^{quality} long term care or have placement of Medicaid residents be jeopardized by their profitability to a corporation.

I know there are many complexities to this issue, but I believe we can have intelligent, thoughtful and informed discussion. I am urging the County Board to table discussions on selling the Manor until the State Auditor presents his report. If other cities and counties in Nebraska are able to operate their nursing homes successfully, why can't we?

Lancaster Manor is valued for adding to our community's quality of life. Decisions regarding its future should include all the facts and all of our citizens in this process.

Thank you.



Crystal Sato



**LANCASTER COUNTY
BOARD OF
COMMISSIONERS**

TUESDAY, AUGUST 25, 2009

**COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.**

Executive Director

Al Riskowski



Associate Director

Karen Bowling

August 25, 2009

Lancaster County Board of Commissioners

I appreciate your willingness to review the application for exemption of real estate tax on the property owned by Nebraska Family Council located at 1106 E St. in Lincoln.

I would like to clarify a misunderstanding. Nebraska Family Council does very little of what is defined as lobbying by the State of Nebraska. We still follow the articles of incorporation presented in 1988. Please note the extensive article written about NFC last year in the Heartland Gatekeeper newspaper. I highlighted the three current roles of NFC stated in the article. Also, note the large conference we organized at that time.

Along with other responsibilities I air a daily radio program and a news update during the Legislature that is heard on nearly 30 radio stations.

Karen Bowling, associate director, organizes numerous prayer initiatives as well as organizing the state-wide event 'National Day of Prayer'.

We just concluded another neighborhood enhancing activity with the Everett Neighborhood Association. We estimate over 1,200 individuals attended the family friendly afternoon event.

In 2002 Sen. Ernie Chambers filed a complaint against NFC, Karen and I for lobbying without registering. After a long investigation we appeared before The Nebraska Accountability and Disclosure Commission to have a hearing on the complaint. After all evidence was presented the Commission voted 6 to 0 that no probable cause existed on any or all of the counts. However, after that long ordeal we felt it would be expedient to register as a lobbyist.

I am asking the Commission to kindly reconsider their decision.

Thank you,

Al Riskowski

NEBRASKA FAMILY COUNCIL

Serving Nebraska's Families Since 1988

1106 E Street • Lincoln, Nebraska 68508-3511 • 402-477-3191 • 402-477-0962 (fax) • Toll Free: 1-888-777-5188
e-mail: info@NebFC.org • www.NebFC.org

The principal place of business of this Corporation shall be in Omaha, Douglas County, Nebraska. The street address of the initial registered office of the Corporation is 7901 Wakeley Plaza, Tower Professional Park, Omaha, Nebraska 68114, and the name of its initial registered agent at such address shall be R. Gregory Swanson.

ARTICLE 8

The management of this Corporation shall be vested in a Board of Directors initially consisting of not less than nine members and not more than fifteen members. The number of Directors, the manner of electing Directors, and the terms for which the Directors shall serve shall be provided for in the By-Laws of the Corporation. The Board of Directors shall have the authority to adopt By-Laws for the Corporation and alter, amend or repeal any By-Laws so adopted. The Board of Directors shall elect from among its members a president and such other officers as shall be provided for in the By-Laws of the Corporation.

ARTICLE 9

The private property of the members, officers and directors of this Corporation shall not be subject to the debts of the Corporation, and no assessments or charges shall be made to the individual members other than the regular membership fees and periodic dues provided for in the By-Laws.

ARTICLE 10

The names and addresses of the Incorporators are:

Sharon Beck, 6705 Corby St., Omaha, Ne. 68104

Lorelee Byrd, Rt. 1 Box 150, Arlington, Ne. 68002

ARTICLE 11

The names and addresses of the initial Board of Directors are:

Sharon Beck
6705 Corby St.
Omaha, Ne. 68104

Sharon Beck

Bev Bennett
612 N. 81 St.
Lincoln, Ne. 68505

Bev Bennett

Imogene Biers
3202 Coffey Ave.
Bellevue, Ne. 68123

Imogene Biers

Robert Blank
1716 S. 139 St.
Omaha, Ne. 68144

Robert Blank

Lorelee Byrd
Rt. 1 Box 150
Arlington, Ne. 68002

Lorelee Byrd

Dennis King
2308 S. 113 St.
Omaha, Ne. 68114

Dennis King

Bonnie Lacy
13202 Cooper St.
Omaha, Ne. 68138

Bonnie Lacy

Paul Rehm
7826 Franklin St.
Omaha, Ne. 68114

Paul Rehm

John Sieler
9501 Douglas
Omaha, Ne. 68114

John Sieler

Dated this 29 day of September, 1988.

John Sieler
NOTARIAL PUBLIC - State of Nebraska
COMMISSION EXPIRES
SEPTEMBER 12, 1992

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date: **JAN 31 1991**

NEBRASKA FAMILY FUND
7901 WARELEV PLAZA
OMAHA, NE 68114

Employer Identification Number:
47-0729178

Contact Person:
J. WOOD RAB

Contact Telephone Number:
(312) 388-1278

Accounting Period Ending:
DECEMBER 31.

Form 990 Required:
YES.

Addendum Applies:
NO.

Dear Applicants:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Letter 947 (01/1991)

NEBRASKA FAMILY COUNCIL

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, donations, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2035, 2036, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions depending on the circumstances. See Revenue Ruling 67-255 published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility of charitable contributions of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mails please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed later unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not completed, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 513 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-E, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Based on information you supplied, we recognize you as exempt from Federal income tax for the period 01/01/81-12/31/88, your formation or incorporation

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

ARTICLES OF INCORPORATION
OF
NEBRASKA FAMILY COUNCIL, INC.

980851

We, the undersigned natural persons of legal age, for the purpose of forming a Corporation under the Nebraska Nonprofit Corporation Act, adopt the following Articles of Incorporation:

OCT 19 1988
Receipt No. 9847
STATE OF NEBRASKA
SECRETARY'S OFFICE
Filed and recorded on file
88-34 page 69
Allen J. Beerman
By Am Secy
\$35.00

ARTICLE 1

The name of the Corporation shall be Nebraska Family Council, Inc.

ARTICLE 2

The Corporation shall have perpetual existence.

ARTICLE 3

The general nature of the business to be transacted by this Corporation, and the objects and purposes for which the Corporation is organized, are as follows:

3.1 To transact any lawful business for which a corporation may be incorporated under the Nebraska Nonprofit Corporation Act;

3.2 To encourage Nebraskans to assume citizenship responsibility and leadership, to the end that the institutions of government shall contribute to the stability and well-being of the family.

3.3 To create a network of individuals and organizations that have information to reinforce traditional family values, and to provide this information as a public resource through participation in various activities including review panels, task force assignments, advisory boards, research forums, informal personal consultation and public hearings.

3.4 To monitor and to disseminate nonpartisan information regarding legislation, judicial activity and government regulations on policies which affect the family.

3.5 To provide educational services through review and abstraction of pertinent existing research findings, public policy statements and literature which supports traditional family values.

3.6 To sponsor public forums and educational conferences.

3.7 To consult with members of the academic, religious and governmental communities with regard to traditional family values.

3.8 To provide and to promote cooperation and common action among organizations and individuals concerned with the future of the family within the context of our common philosophies.

3.9 To make distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1984 (or the corresponding provisions of any future United States Internal Revenue law);

3.10 To do and perform any and all other acts which further the purposes of this Corporation or which may be necessary or convenient to the accomplishment of the purposes of this Corporation;

3.11 Notwithstanding any other provisions hereof, this Corporation shall not conduct or carry on any activity not permitted to be conducted or carried on by an organization which is tax exempt in accordance with the provisions of the Internal Revenue Code and other applicable legislation or regulations as may now exist or may hereafter be amended or enacted.

3.12 No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of or in opposition to any candidate for public office.

3.13 All other activities permitted by the Nebraska Nonprofit Corporation Act.

ARTICLE 4

The requirements and qualifications for regular membership, if any, in this Corporation may be set forth in the By-Laws of the Corporation. The Board of Directors may designate associate, honorary and other classes of membership notwithstanding the provisions of this Article.

ARTICLE 5

This Corporation shall have no capital stock. No dividends shall be paid and no part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its members, directors, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of the Corporation as set forth in these Articles of Incorporation.

ARTICLE 6

Upon dissolution of the Corporation, the assets of the Corporation shall be applied and distributed as follows:

6.1 All liability and obligations of the Corporation shall be paid, satisfied and discharged, or adequate provision shall be made therefor;

6.2 Assets held by the Corporation upon condition requiring return, transfer or conveyance, which condition occurs by reason of the dissolution, shall be returned, transferred or conveyed in accordance with such requirements;

6.3 Other assets, if any, shall be distributed to one or more domestic or foreign corporations, societies, associations or organizations engaged in activity substantially similar to those of this Corporation, provided that such corporation, society, or organization or association shall at the time qualify as an exempt organization under Section 501(c) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue law).

ARTICLE 7

NEBRASKA FAMILY COUNCIL

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "R. S. Binstrode, Jr." with a stylized flourish at the end.

R. S. Binstrode, Jr.
District Director

NEBRASKA ACCOUNTABILITY
AND DISCLOSURE
COMMISSION
11th Floor, State Capitol
P.O. Box 95086
Lincoln, NE 68506
(402) 471-2522

POSTMARK
DATE hand delivered
COMPLAINT
NUMBER
OFFICE USE ONLY
RECEIVED
LINCOLN, NEBRASKA
02 APR 10 PM 1:31
NE ACCOUNTABILITY

COMPLAINT

BEFORE COMPLETING THIS FORM
READ THE INSTRUCTIONS ON
REVERSE SIDE

CONFIDENTIALITY: ONCE A COMPLAINT IS FILED WITH THE COMMISSION, ALL COMMISSION PROCEEDINGS AND RECORDS RELATING TO THE COMPLAINT ARE CONFIDENTIAL EXCEPT AS PROVIDED IN SECTION 49-14, 124 AND COMMISSION RULE 1.

A. Complainant (Person Filing Complaint)

Name: CHAMBERS ERNIE W Telephone: (402) 471-2612
(LAST) (FIRST) (MIDDLE)
Address: ROOM 1107 CAPITOL BLDG. LINCOLN NE 68509
STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE

B. Name and address of the person alleged to have violated the Nebraska Political Accountability and Disclosure Act (sections 49-1401 to 49-14, 141, Revised Statutes).

Name: RISKOWSKI AL
BOWLING KAREN Telephone: (402) 477-3191
(LAST) (FIRST) (MIDDLE)
Address: 315 SOUTH 19TH STREET LINCOLN NE 68501
STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE

C. Complainant alleges: (Include names, dates and places. Use a separate sheet of paper if needed.)
THAT THE NEBRASKA FAMILY COUNCIL, ITS EXECUTIVE DIRECTOR AL RISKOWSKI AND ITS ASSOCIATE DIRECTOR KAREN BOWLING, ON OR ABOUT MARCH 22, 2002, IN LINCOLN NEBRASKA DID UNLAWFULLY ENGAGE IN THE ACTIVITY OF LOBBYING BY DISTRIBUTING THROUGH THE U.S. MAIL, THE ENCLOSED MATERIAL URGING INDIVIDUALS TO OPPOSE LEGISLATIVE BILL 19, DOING SO WITHOUT REGISTERING AS EITHER A PRINCIPAL OR A LOBBYIST, PURSUANT TO THE NEBRASKA ACCOUNTABILITY AND DISCLOSURE ACT.

D. Verification:

State of NEBRASKA)
County of LANCASTER)
ss

I, ERNIE W. CHAMBERS, do swear (or affirm) that I am the complainant as alleged above and that this complaint and all attachments thereto have been examined by me and that the allegations contained therein are true to the best of my knowledge and belief.

Ernie W. Chambers
(Signature of Complainant)

Subscribed and sworn before me this 10th day of April, 2002
DAY MONTH YEAR

EXHIBIT
1

GENERAL NOTARY-State of Nebraska
DIANA J. BRIDGES

Diana Bridges

REPORT OF PRELIMINARY INVESTIGATION
Ernie Chambers v. Al Riskowski and Karen Bowling
Case No. 02-07

Parties

The Complainant is Ernie Chambers of Omaha, a State Senator representing District 11 in the Nebraska Legislature. The Respondents are Al Riskowski and Karen Bowling, the Executive Director and Associate Director, respectively, of the Nebraska Family Council in Lincoln, Nebraska.

Background

On April 10, 2002, Senator Chambers filed a complaint against the Nebraska Family Council and its directors, Al Riskowski and Karen Bowling, alleging that the Respondents, on or about March 22, 2002, unlawfully engaged in lobbying activity by mailing materials urging individuals to oppose LB 19, without being registered lobbyists pursuant to the NPADA. LB 19 was a bill introduced by Senator Chambers to prohibit employment discrimination based on sexual orientation. A copy of the complaint is attached and marked as Exhibit "1". On April 11, 2002, a preliminary investigation was initiated. Copies of the Notices of Preliminary Investigation are attached and marked as Exhibits "2" and "3". A response to the Notices of Preliminary Investigation was filed with the Commission on May 13, 2002, by James D. McFarland, attorney for the Respondents. A copy of McFarland's answer letter is attached and marked as Exhibit "4". Attached and marked as Exhibit "5" is a news article from the April 11, 2002, *Lincoln Journal-Star* regarding the complaint filing.

Purported Violation of Applicable Law

The Notices of Preliminary Investigation allege that in three separate counts, Respondents Riskowski and Bowling each violated the following sections of the NPADA: (1) Section 49-1480 for failure to file an application with the Clerk of the Legislature for registration as a lobbyist before commencing lobbying activity; (2) Section 49-1483 for failing to file separate statements for each calendar quarter with the Clerk of the Legislature within 15 days after the end of each calendar quarter; and (3) Section 49-1488 for failing to submit to the Clerk of the Legislature a statement listing the legislation acted upon within 45 days of the completion of every regular or special session of the Legislature. Copies of Neb. Rev. Stat. Sections 49-1480, 49-1483, and 49-1488 are attached and marked as Exhibit "6".

Investigation

The investigation was conducted by Investigator Terry Ohnoutka. The information gathered by Ohnoutka in his original report, as well as the complaint files, are available to the Commission on request.

Senator Ernie Chambers: Senator Chambers is a state senator representing District 11 in Omaha and the Complainant in this case. Sen. Chambers stated that he has personally seen individuals with association to the Nebraska Family Council at the State Capitol Building, and that individual members and/or representatives of the NFC have in the past appeared before Legislative committees or lobbied state senators. Chambers has observed Riskowski testifying before various committees, and knows Riskowski has given TV, radio, and newspaper interviews pertaining to his stance on issues, and the stance of the people he represents. Chambers said he received a copy of the LB 19 mailing in question from a constituent, but would not divulge that person's identity. Chambers is not aware if the NFC has a lobbyist, but believes Riskowski is lobbying individuals in the same manner as other lobbyists. Attached and marked as Exhibit "7" are articles from the April 17, 2002, issues of the *Omaha World-Herald* and *Lincoln Journal-Star* regarding the defeat of LB 19, in which Riskowski is quoted.

James McFarland: McFarland is legal counsel to the NFC, and is also the attorney representing Riskowski and Bowling in this matter. McFarland stated that the NFC was formed in 1988 as a tax-exempt 501(c)(3) corporation. The articles of incorporation and bylaws of the NFC are attached as Exhibit "8". McFarland stated he also helped form the Nonpartisan Family Coalition, for which he is the registered agent. He and Guyla Mills, the former Executive Director of the NFC, were original incorporators of the Nonpartisan Family Coalition. The Coalition was created as a 501(c)(4) corporation after articles of incorporation were filed with the Secretary of State on October 30, 1998. The articles of incorporation of the Coalition are attached as Exhibit "9". McFarland stated he currently serves on the Coalition's Board of Directors and provided a copy of the Coalition's letterhead identifying the same. [See Exhibit "10"]

McFarland stated that the Coalition was formed to lobby for issues consistent with views from a Christian perspective. McFarland has himself served as a registered lobbyist and lobbied different issues over the years. He is also a former member of the Legislature. He stated that Riskowski is currently a registered lobbyist representing the Nonpartisan Family Coalition for the 2002 legislative calendar of the Nebraska Legislature. In McFarland's view, others within the political community may have a misunderstanding regarding individuals associated with the NFC and Coalition. Riskowski serves as Executive Director of the NFC, and lobbyist for the Coalition. Riskowski assumed the duties of NFC Executive Director shortly after Guyla Mills moved to the Washington, DC, area in 2001. Riskowski registered as a lobbyist for the

Matter Before the Commission

The matter before the Commission as to both Respondents is to determine whether probable cause exists on any or all counts to believe that a violation of the Nebraska Political Accountability and Disclosure Act has occurred. As to each Respondent, the Commission may:

1. Find that there is probable cause to believe that a violation of the NPADA has occurred;
2. Find that there is no probable cause to believe that a violation of the NPADA has occurred; or
3. Direct the staff to continue the Preliminary Investigation.

If the Commission finds no probable cause as to either Respondent, the Commission may dismiss the complaint as to that Respondent. If the Commission finds probable cause as to either Respondent, it must then determine if there is sufficient evidence to believe that either Respondent could reasonably be found to have violated the NPADA on any or all counts. The Commission may:

1. Find that there is sufficient evidence to reasonably believe that the Respondent(s) could be found to have violated the NPADA; or
2. Find that there is not sufficient evidence to reasonably believe that the Respondent(s) could be found to have violated the NPADA.

If the Commission finds that there is not sufficient evidence, it may dismiss the matter as to either or both Respondents.

Respectfully submitted this 17th day of October, 2002.



Mark A. Ludwig
General Counsel

LETTER OF ACCEPTANCE

City of Lincoln
Lincoln, Nebraska

RE: **Special Permit No. 07028**
(Nonprofit educational and philanthropic institution - Nebraska Family
Council - Northeast corner of S. 11th Street and E Street)

TO THE CITY CLERK:

The undersigned, "Permittee" under **Special Permit No. 07028**, granted by **Resolution No. PC-01065**, adopted by the Lincoln City-Lancaster County Planning Commission on August 1, 2007, hereby files this Letter of Acceptance and certifies to the City of Lincoln that the Permittee is fully aware of and understands all the conditions of said Resolution and that Permittee consents to and agrees to comply with the same.

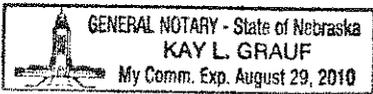
Permittee further certifies that the person whose signature appears below has the authority to bind Permittee to the terms and conditions of this Letter of Acceptance, including Permittee's financial obligations under said Special Permit.

DATED the 28th day of September, 2007.

By: Nebraska Family Council Permittee
Title: Executive Director

STATE OF NEBRASKA)
) ss.
COUNTY OF LANCASTER)

The foregoing instrument was acknowledged before me this 28th day of September, 2007, by Kay L. Grauf, an individual.



Kay L. Grauf
Notary Public

STATE OF NEBRASKA)
) ss.
COUNTY OF LANCASTER)

The foregoing instrument was acknowledged before me this _____ day of _____, 2007, by _____, general partner of _____, a Nebraska general partnership.

Notary Public

STATE OF NEBRASKA)
) ss.
COUNTY OF LANCASTER)

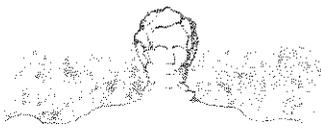
The foregoing instrument was acknowledged before me this _____ day of _____, 2007, by _____, Member, on behalf of _____, a Nebraska limited liability company.

Notary Public

STATE OF NEBRASKA)
) ss.
COUNTY OF LANCASTER)

The foregoing instrument was acknowledged before me this _____ day of _____, 2007, by _____, President of _____, a Nebraska corporation.

Notary Public



SEPTEMBER 25, 2007

CITY OF LINCOLN
NEBRASKA

CERTIFIED MAIL

MAYOR CHRIS BEUTLER

lincoln.ne.gov

Office of the City Clerk
555 South 10th Street
Suite 103
Lincoln, Nebraska 68508
402-441-7436
fax: 402-441-8325

NEBRASKA FAMILY COUNCIL
ATTN: AL RISKOWSKI
315 S. 9TH, SUITE 212
LINCOLN NE 68508

RE: **SPECIAL PERMIT 07028**

DEAR MR. RISKOWSKI:

Enclosed is a copy of Resolution PC-01065 for *your* file. Also enclosed is a Letter of Acceptance form to be signed & returned to our office.

The resolution and Letter of Acceptance must be filed with the Register of Deeds with the applicant paying the filing fee. The filing fee is \$31.00. Checks should be made payable to the **REGISTER OF DEEDS**.

Normally, you must return the signed Letter of Acceptance & filing fee **within 60 days** of the date of adoption. Your filing deadline would be **Sept. 29, 2007**.

However, since there was a delay on our part in getting the letter to you, we would just ask that you return them **as soon as possible but no later than 30 days from the date of this letter**.

Please return the signed Letter of Acceptance and the filing fee to my attention at the City Clerk's Office, Room 103, 555 S. 10th St., Lincoln, NE 68508.

If you have any questions in regard to this matter, please do not hesitate to contact me by telephone at (402) 441-7437, Monday-Friday, 8 a.m. to 4:30 p.m. CST or by e-mail at tmeier@lincoln.ne.gov.

SINCERELY,


TERESA J. MEIER
DEPUTY CITY CLERK

ENCLOSURES

pc: file

RESOLUTION NO. PC- 01065

SPECIAL PERMIT NO. 07028

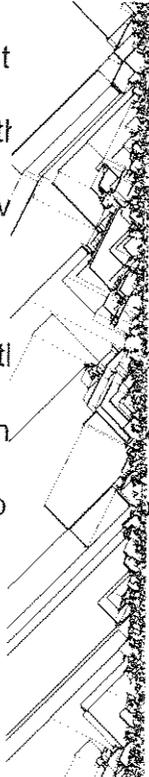
1 WHEREAS, the Nebraska Family Council has submitted an application
2 designated as Special Permit No. 07028 for authority to operate a nonprofit educational
3 and philanthropic institution on property generally located at the northeast corner of S.
4 11th Street and E Street and legally described as:

5 The south 100 feet of Lot 7, the south 100 feet and the west
6 5 feet of Lot 8, Block 178, Original Lincoln, Lancaster
7 County, Nebraska;

8 WHEREAS, the Lincoln City-Lancaster County Planning Commission has
9 held a public hearing on said application; and

10 WHEREAS, the community as a whole, t ending neighborhood,
11 and the real property adjacent to the area included with the plan for this nonprofit
12 educational and philanthropic institution will not be adv ected by granting such
13 a permit; and

14 WHEREAS, said site plan together with tl and conditions
15 hereinafter set forth are consistent with the comprehen of the City of Lincoln
16 and with the intent and purpose of Title 27 of the Linco al Code to promote the
17 public health, safety, and general welfare.



1 NOW, THEREFORE, BE IT RESOLVED by the Lincoln City-Lancaster
2 County Planning Commission of Lincoln, Nebraska:

3 That the application of the Nebraska Family Council hereinafter referred
4 to as "Permittee", to operate a nonprofit educational and philanthropic institution, be
5 and the same is hereby granted under the provisions of Section 27.63.580 of the
6 Lincoln Municipal Code upon condition that construction of said institution be in strict
7 compliance with said application, the site plan, and the following additional express
8 terms, conditions, and requirements:

9 1. This approval permits a non-profit educational and philanthropic
10 institution with up to 3 staff and a 3' by 3' sign located on the house.

11 2. The house must comply with all building and fire codes for a
12 commercial use.

13 3. This Special Permit will not take effect until the Permittee provides
14 a Certificate of Ownership to the Planning Department showing that they are the
15 owners of the property described in the legal description above.

16 4. Before occupying the building all development and construction
17 must conform to the approved plans.

18 5. The site plan approved by this permit shall be the basis for all
19 interpretations of setbacks, yards, locations of buildings, location of parking and
20 circulation elements, and similar matters.

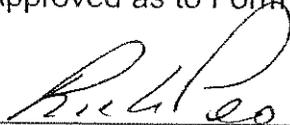
21 6. This resolution's terms, conditions, and requirements shall run with
22 the land and be binding upon the Permittee, its successors and assigns.

1 7. The applicant shall sign and return the letter of acceptance to the
2 City Clerk within 60 days following the approval of the special permit, provided,
3 however, said 60-day period may be extended up to six months by administrative
4 amendment. The clerk shall file a copy of the resolution approving the special permit
5 and the letter of acceptance with the Register of Deeds, filling fees therefor to be paid in
6 advance by the applicant.

7 The foregoing Resolution was approved by the Lincoln City-Lancaster County
8 Planning Commission on this 1st day of August, 2007.

ATTEST:


Chair

Approved as to Form & Legality:


Chief Assistant City Attorney

TO BE FILED WITH
THE COUNTY
CLERK

Property Valuation Protest and Report of County Board of Equalization Action

FORM
422

- All attachments to this protest must be filed in triplicate
- Read instructions on reverse side

County Name Lincoln

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		Protest Number	Filed
Name <u>Nebraska Family Council</u>			_____ 20____
Street or Other Mailing Address <u>1106 E 1st</u>		Protested Valuation 20	Requested Valuation
City, Town, or Post Office <u>Lincoln</u>		Land	Land
State <u>NE</u>	Zip Code <u>68508</u>	\$	\$
Property Identification Number <u>10-26-410-003-000</u>		Buildings	Buildings
Telephone Number <u>(402) 477-3191</u>		\$	\$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description		Total Land and Buildings	Total Land and Buildings
		\$	\$
		Personal Property	Personal Property
		\$	\$
Reasons for requested valuation change (attach additional pages if needed): <u>Less than 10% of our time is spent lobbying. We are not paid lobbying by other organizations.</u>			

sign here

Signature of Person Filing Protest

Date

June 16, 2009

Assessor's Recommendation	Referee's Recommendation (if Applicable)

Decision of County Board of Equalization for Assessment Year 20__

Basis for Action Taken (County Board of Equalization Chairperson)

	Land
	\$
	Buildings
	\$
	Total Land and Buildings
	\$
	Personal Property
	\$

- Check One:
- If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form.
- Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Signature of County Board Chairperson

Date

County Clerk Certification

Date Protest was Heard	Date of Decision	Date Notice of Decision Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20__.

Signature of County Clerk

Date

Authorization by Section 77-1502

Nebraska Department of Property Assessment & Taxation
Form No. 96-199-00 Rev. 12-2004 Supersedes 96-199-00 Rev. 7-03

COUNTY BOARD OF EQUALIZATION - White Copy

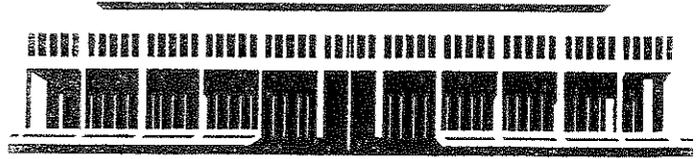
ASSESSOR - Canary Copy

TAXPAYER - Pink Copy

Lancaster County Clerk

COUNTY-CITY BUILDING
555 SOUTH 10TH STREET
LINCOLN, NE 68508-2803

(402) 441-7481
FAX (402) 441-8728



DAN NOLTE
CLERK

May 14, 2008

NE FAMILY COUNCIL
1106 E ST
LINCOLN NE 68508

ADDRESS: 315 S 9 ST, STE #212
LEGAL: BUSINESS 315 S 9 ST #213
PARCEL ID: P048981

NE FAMILY COUNCIL:

The County Assessor/Register of Deeds has recommended approval of your application for exemption from personal property and/or real property tax on the above cited parcel for 2008.

The Lancaster County Board of Commissioners, sitting as the Board of Equalization, will hold a public hearing on the recommended approval on Tuesday, May 27, 2008 immediately following the Board of Commissioners regular meeting, which begins at 9:30 a.m., in the County Commissioners Hearing Room, Room 112, on the first floor of the County-City Building. The County Assessor/Register of Deeds will present his recommendation at that time and you may be, but are not required to be present at the hearing.

If you have any questions regarding the scheduled hearing, please contact the County Clerk's office at (402)441-7481.

Sincerely,

Dan Nolte
County Clerk

x.c. County Assessor/Register of Deeds

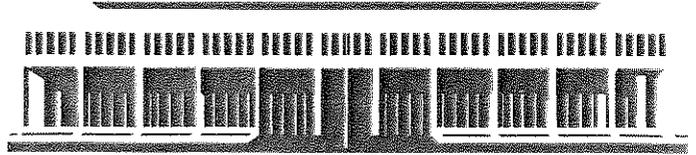
apprdexemption.doc

For your information

Lancaster County Clerk

COUNTY-CITY BUILDING
555 SOUTH 10TH STREET
LINCOLN, NE 68508-2803

(402) 441-7481
FAX (402) 441-8728



DAN NOLTE
CLERK

May 11, 2009

Nebraska Family Council
1106 E Street
Lincoln, NE 68508-3511

RE: 10-26-410-008-000

To Whom It May Concern:

The Lancaster County Board of Commissioners, sitting as the Board of Equalization, will hold a public hearing on your 2009 451 exemption application on Tuesday, May 19, 2009, immediately following the Board of Commissioners regular meeting, which begins at 9:30 a.m., in the Commissioners Hearing Room, Room 112, on the first floor of the County-City Building. The County Assessor/Register of Deeds will present his recommendation at that time and you may be, but are not required to be, present at the hearing.

For information about the hearing, please contact this office at 441-7484.

Sincerely,

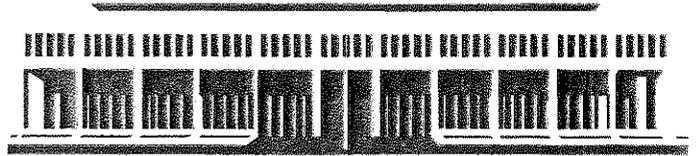

Dan Nolte
County Clerk

cc: County Assessor/Register of Deeds

Lancaster County Clerk

COUNTY-CITY BUILDING
555 SOUTH 10TH STREET
LINCOLN, NE 68508-2803

(402) 441-7481
FAX (402) 441-8728



DAN NOLTE
CLERK

May 11, 2009

Nebraska Family Council
1106 E Street
Lincoln, NE 68508-3511

RE: 10-26-410-008-000

To Whom It May Concern:

The Lancaster County Board of Commissioners, sitting as the Board of Equalization, will hold a public hearing on your 2009 451 exemption application on Tuesday, May 19, 2009, immediately following the Board of Commissioners regular meeting, which begins at 9:30 a.m., in the Commissioners Hearing Room, Room 112, on the first floor of the County-City Building. The County Assessor/Register of Deeds will present his recommendation at that time and you may be, but are not required to be, present at the hearing.

For information about the hearing, please contact this office at 441-7484.

Sincerely,


Dan Nolte
County Clerk

cc: County Assessor/Register of Deeds

Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations

Failure to properly complete or file this application in a timely manner shall result in a disapproval of the exemption.

Name of Organization Nebraska Family Council		County Lancaster	County No. 55	Type of Ownership <input checked="" type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (Specify)
Street or Other Mailing Address 1106 E Street		State Where Incorporated Nebraska		
City Lincoln	State Ne	Zip Code 68508-3511	Actual Value \$100,095.	Parcel or Location I.D. Number 10-26-410-008-00

Legal description of real property and general description of all tangible personal property, except licensed motor vehicles
Lincoln Original, Block 178, Lot 7, 5100' x 5100' WS Lot 8

Title of Officers, Directors, or Partners	Name, Address, City, State, Zip Code
Executive Director	Al Riskowski, 2525 W Fresh Water Ln, Hartell, Ne 68404
Associate Director	Karen Bowling, 4301 Waterberry Ln, Lincoln, Ne 68516
Treasurer	Linda Riskowski, 2525 W Fresh Water Ln, Hartell, Ne 68404

Nature of use of property for which exemption is being sought:

Agricultural/Horticultural Society* Educational Religious Charitable Cemetery

Give a detailed description of use of the property
Non-profit, non-partisan voice for Biblical values in Nebraska families, schools and government.

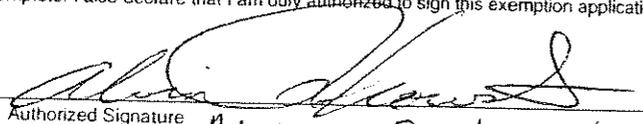
*Agricultural/Horticultural Society does not need to complete the following questions.

Is the entire property used exclusively as described above? YES NO

Is a portion of the property used for the sale of alcoholic beverages? YES NO If Yes, state number of hours per week

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? YES NO

Under penalties of law, I declare that I have examined this application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here 

Authorized Signature: **Alvin Riskowski** Title: **Executive Director** Date: **11/25/08**

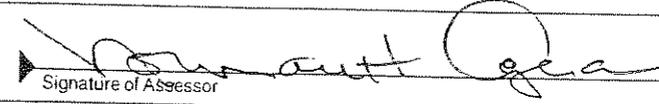
print name: **Alvin Riskowski** phone #: **402/477/3191**

FOR ASSESSOR'S RECOMMENDATION

APPROVAL COMMENTS: _____

APPROVAL OF A PORTION

DISAPPROVAL

Signature of Assessor:  Date: **5/19/09**

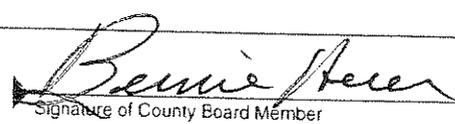
FOR COUNTY BOARD OF EQUALIZATION USE ONLY

I declare that, to the best of my knowledge and belief, the determination hereby made by the County Board of Equalization is correct pursuant to the laws of the state of Nebraska

APPROVED COMMENTS: _____

APPROVAL OF A PORTION

DISAPPROVED

Signature of County Board Member:  Date: **5/19/09**

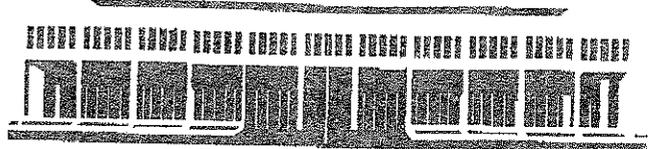
From:

08/14/2009 14:03 #056 P.003/003

Lancaster County Clerk

COUNTY-CITY BUILDING
555 SOUTH 10TH STREET
LINCOLN, NE 68508-2803

(402) 441-7481
FAX (402) 441-8728



DAN NOLTE
CLERK

May 26, 2009

Nebraska Family Council
1106 E Street
Lincoln, NE 68508-3511

To Whom It May Concern:

The Lancaster County Board of Equalization took the following action at their regular meeting on Tuesday, May 19, 2009:

MOTION: Schorr moved denial of tax exemption based upon the fact that the facility is owned by a lobbying agency. Workman seconded with the provision that there are no educational activities taking place for Nebraska Family Council (10-26-410-008-000). Workman, Schorr, Hudkins and Heier voted aye. Motion carried.

Sincerely,

Dan Nolte
County Clerk

cc: County Assessor/Register of Deeds

NEBRASKA FAMILY COUNCIL

TIME LINE OF EVENTS

- January 31, 1991 Nebraska Family Council receive IRS designation as Section 501(c)(3) non-profit tax-exempt charitable, religious, or educational organization.
- August 1, 2007 Lincoln City-Lancaster County Planning Commission Approves Resolution No. PC-01065, Special Permit No. 07028, grants Nebraska Family Council permission to operate a nonprofit educational and philanthropic institution at 1106 E Street.
- May 14, 2008 Letter to Nebraska Family Council from County Clerk Dan Nolte stating that County Assessor/Register of Deeds has recommended exemption from personal property and/or real property tax.
- November 26, 2008 Nebraska Family Council files Form 451 Exemption Application.
- May 11, 2009 Letter to Nebraska Family Council from County Clerk Dan Nolte noticing May 19, 2009 public hearing on Form 451 Exemption Application (No Indication of County Assessor's recommendation for approval or disapproval).
- May 26, 2009 Letter to Nebraska Family Council from County Clerk Dan Nolte noticing denial of tax exemption because organization is a lobbying agency. (No notice of appeal process of Lancaster County Board's denial.
- June 16, 2009 Nebraska Family Council confers with Brenda (?) at County Clerk's Office and is advised that County Clerk Dan Nolte says that the 20 day time to file an appeal of the denial of the tax exemption has passed and therefore County Clerk Nolte advises to file a Property Valuation Protest, Form 422.
- June 19, 2009 Thirty (30) day time period for appeal of denial of tax exemption with Tax Equalization and Review Commission expires.