

**MINUTES**  
**LANCASTER COUNTY BOARD OF COMMISSIONERS**  
**TUESDAY, SEPTEMBER 13, 2011**  
**COMMISSIONERS HEARING ROOM, ROOM 112**  
**FIRST FLOOR, COUNTY-CITY BUILDING**  
**9:30 A.M.**

Commissioners present: Bernie Heier, Vice Chair  
Jane Raybould  
Brent Smoyer

Commissioners absent: Deb Schorr, Chair  
Larry Hudkins

Others present: Kerry Eagan, Chief Administrative Officer  
Gwen Thorpe, Deputy Chief Administrative Officer  
Brittany Behrens, 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 9:34 a.m.

1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, September 6, 2011.**

**MOTION:** Raybould moved and Smoyer seconded approval of the minutes. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

2) **CLAIMS: Approval of all claims processed through Tuesday, September 13, 2011.**

**MOTION:** Smoyer moved and Raybould seconded approval of the claims. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

3) **SPECIAL PRESENTATIONS:**

A. **Recognition of Jayne Snyder, Lincoln City Councilwoman.**

Heier read a statement overviewing Jayne Snyder's background and her leadership with regard to the local trails network, the new Haymarket arena and health and wellness. He also read a statement from Commissioner Deb Schorr praising Snyder's numerous contributions to the community. Snyder said she was thankful for the opportunity to work with City and County officials and staff.

4) **NEW BUSINESS:**

A. **A resolution in the matter of expressing the County's appreciation for the dedicated services of Jayne Snyder, Lincoln City Councilwoman. (R-11-0067)**

The Clerk read the resolution for the record.

**NEW BUSINESS CONTINUED:**

**MOTION:** Smoyer moved and Raybould seconded approval of the resolution.

Raybould also commended Jayne Snyder for her many contributions.

**ROLL CALL:** Smoyer, Raybould and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

Snyder expressed her appreciation for the recognition and for the opportunity to be a strong role model for others in the community.

- B. An amendment to County Contract C-09-0486 with Physician Laboratory Services for the annual requirements of laboratory testing services at the Community Mental Health Center. The amendment renews the agreement for an additional one-year term from September 9, 2011, to September 8, 2012. (C-11-0512)**

**MOTION:** Raybould moved and Smoyer seconded approval of the amendment. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

- C. An amendment to County Contract C-10-0021 between Mid-Continent Safety, LLC, Lancaster County, the City of Lincoln and the Lincoln-Lancaster County Public Building Commission for the annual supply of personal protective equipment and first aid supplies. The amendment provides for the price increases listed in Attachment A. (C-11-0513)**

**MOTION:** Smoyer moved and Raybould seconded approval of the amendment. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

- D. Acknowledgement of rate confirmation for the long-term disability insurance policy with The Hartford, Policy No. 347232, for Lancaster County employees, effective September 1, 2011, to September 1, 2013. (C-11-0514)**

**MOTION:** Smoyer moved and Raybould seconded approval of the rate confirmation. Heier, Smoyer and Raybould voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

- E. Pending litigation (executive session).**

The Vice Chair announced the item would be held until the end of the meeting.

- 5) **CONSENT ITEMS:** *These are routine business items that 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:*

**CONSENT ITEMS CONTINUED:**

- A. **Receive and place on file the following monthly report for August 2011:**
  - 1. **County Clerk.**
  - 2. **County Assessor/Register of Deeds.**
  - 3. **County Records & Information Management.**
  
- B. **Right-of-way contracts between the County Engineer and the following:**
  - 1. **Gary Larsen, as a donation, located on N. 70<sup>th</sup> Street south of Davey Road; Project CP-B-264. (C-11-0515)**
  - 2. **Gary and Carol Sherman, as a donation, located on Agnew Road west of N. 70<sup>th</sup> Street; Project CP-B-135. (C-11-0516)**
  - 3. **Michael and Jennifer Budler, in the amount of \$25,460, located on S. 98<sup>th</sup> Street between Old Cheney and A Street; Project C55-KP-412(1). (C-11-0517) (C-11-0518) (C-11-0519)**
  
- C. **Setting of public hearings for Tuesday, September 27, 2011, at 9:30 a.m. in Room 112 on the first floor of the County-City Building regarding the following:**
  - 1. **Setting the final tax request at a different amount than the prior year tax request. The request is for Lancaster County and the Rural Library for Lancaster County.**
  - 2. **Automatic renewal of the following Class C liquor licenses issued in Lancaster County and outside the corporate limits of any city for which the County Clerk has received no protests: Bluestem Landscaping & Vineyard, Crooked Creek Golf Club, Jasper's, Sesostris Temple and Yankee Hill Country Club.**

Smoyer thanked Gary Larsen and the Shermans for their donations.

**MOTION:** Smoyer moved and Raybould seconded approval of the consent items. Smoyer, Raybould and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

- 6) **PUBLIC COMMENT:** Those wishing to speak on items relating to County business not on the agenda may do so at this time.

Bob Van Valkenburg discussed the County's property assessment and taxation (Exhibit A). He expressed concern over property he did not feel was properly assessed. Raybould questioned if the matter had been previously discussed with the County Commissioners or the County Assessor. She asked if he had a list of the properties for which he has concerns. Van Valkenburg said he had previously brought forward the issue; he planned to have examples at the next County Board meeting.

7) **ANNOUNCEMENTS:**

- A. **The Lancaster County Board of Commissioners will hold a staff meeting on Thursday, September 15, 2011, at 8:30 a.m., in Room 113 on the first floor of the County-City Building.**
  
- B. **The Lancaster County Board of Commissioners will hold their next regular meeting on Tuesday, September 20, 2011, at 5:00 p.m., in Room 112 on the first floor of the County-City Building, with the Board of Equalization meeting immediately following.**

**ANNOUNCEMENTS CONTINUED:**

- C. **The Lancaster County Board of Commissioners meeting is broadcast live. It is rebroadcast on Tuesday and Saturday on 5 City-TV, Cable Channel 5. In addition, the meeting may be viewed on Nebraska On Demand Time Warner Channel 411 and on the internet at [www.lancaster.ne.gov](http://www.lancaster.ne.gov). Click on 5 City-TV Video on Demand.**
- D. **The County Commissioners can be reached at 402-441-7447 or [commish@lancaster.ne.gov](mailto:commish@lancaster.ne.gov).**

The Vice Chair recessed the meeting at 9:58 a.m.

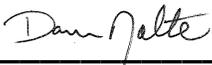
The Vice Chair reconvened the meeting at 10:01 a.m.

**MOTION:** Smoyer moved and Raybould seconded to enter executive session for the discussion of pending litigation and to protect the public interest at 10:01 a.m. Smoyer, Raybould and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

**MOTION:** Smoyer moved and Raybould seconded to exit executive session at 10:28 a.m. Smoyer, Raybould and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

8) **ADJOURNMENT**

**MOTION:** Raybould moved and Smoyer seconded to adjourn the Board of Commissioners meeting at 10:28 a.m. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

  
\_\_\_\_\_  
**Dan Nolte**  
**Lancaster County Clerk**



**MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
TUESDAY, SEPTEMBER 13, 2011  
COMMISSIONERS HEARING ROOM, ROOM 112  
FIRST FLOOR, COUNTY-CITY BUILDING  
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY  
BOARD OF COMMISSIONERS MEETING**

Commissioners present: Bernie Heier, Vice Chair  
Jane Raybould  
Brent Smoyer

Commissioners absent: Deb Schorr, Chair  
Larry Hudkins

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  
Brittany Behrens, 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 9:58 a.m.

1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, September 6, 2011.**

**MOTION:** Smoyer moved and Raybould seconded approval of the minutes. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

2) **ADDITIONS AND DEDUCTIONS: Approval of 51 additions and deductions to the tax assessment rolls per Attachments "A" and "B".**

**MOTION:** Smoyer moved and Raybould seconded approval of the additions and deductions. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

3) **MOTOR VEHICLE TAX EXEMPTION APPLICATIONS:**

**Lincoln Lutheran School Association  
Sacred Winds Native United Methodist Church  
Vital Services, Inc.**

**MOTION:** Smoyer moved and Raybould seconded approval of the motor vehicle tax exemption applications. Smoyer, Raybould and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

4) **APPEAL OF LATE FILING PENALTY FOR PERSONAL PROPERTY TAX:**

**AAA Roofing Company, Inc.  
Max Tan, Inc.**

Scott Gaines, Deputy County Assessor/Register of Deeds, recommended denial of both appeals. He said there is no provision in law to grant an exception to penalty requirements short of taxpayers being able to prove they filed timely. Evidence has not been presented in either case.

**MOTION:** Smoyer moved and Raybould seconded denial of the appeals based on the recommendation of the County Assessor. Smoyer, Raybould and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

5) **ADJOURNMENT**

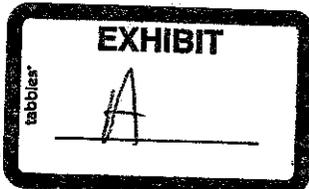
**MOTION:** Smoyer moved and Raybould seconded to adjourn the Board of Equalization meeting at 10:01 a.m. Raybould, Smoyer and Heier voted aye. Schorr and Hudkins were absent. Motion carried 3-0.

*Dan Nolte*

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**Dan Nolte  
Lancaster County Clerk**





TO BE FILED WITH  
YOUR  
COUNTY ASSESSOR

# Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

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

Name of Organization	County	County No.	Type of Ownership <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (Specify) _____
Street or Other Mailing Address	State Where Incorporated		
City	State	Zip Code	Actual Value
			Parcel or Location ID Number

Legal description of real property and general description of all tangible personal property, except licensed motor vehicles: \_\_\_\_\_

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code

Property described above is used in the following exempt category (please mark the applicable boxes):

- Agricultural/Horticultural Society\*  
 Educational  
 Religious  
 Charitable  
 Cemetery

Give a detailed description of the use of the property: \_\_\_\_\_

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

- Is all of the 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 the 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 exemption 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

Title

Date

Contact person: \_\_\_\_\_

phone #: \_\_\_\_\_

### FOR COUNTY ASSESSOR'S RECOMMENDATION

APPROVAL

COMMENTS: \_\_\_\_\_

APPROVAL OF A PORTION

DISAPPROVAL

Signature of County Assessor

Date

### 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

PLEASE MAKE A COPY FOR YOUR RECORDS

Print

Reset

TO BE FILED WITH  
YOUR  
ASSESSOR

# Statement of Reaffirmation of Tax Exemption for Use When Applying for Continued Exemption for Qualifying Organizations

FORM  
451A

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

County		Legal description of real property and general description of all tangible personal property, except licensed motor vehicles	
State Where Incorporated	Parcel or Location Identification Number		
Name of Organization			
Street or Other Mailing Address			
City	State		Zip Code
Type of Ownership			
<input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (Specify) _____			

I hereby state that I am the authorized representative of the organization owning the above-described property and that the use of said property has not changed during the previous year.

sign  
here

Authorized Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

### FOR ASSESSOR'S USE ONLY

Date Received \_\_\_\_\_

Assessor's Signature \_\_\_\_\_

## INSTRUCTIONS

**WHO MAY FILE.** An organization or society which is the owner of real or tangible personal property, except licensed motor vehicles, and is seeking continuation of a property tax exemption shall file this Statement of Reaffirmation of Tax Exemption if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
  - a. Owned by educational, religious, charitable or cemetery organizations, or any organization for the exclusive benefit of any such educational, religious, charitable or cemetery organization;
  - b. Used exclusively for educational, religious, charitable or cemetery purposes;
  - c. Not owned or used for financial gain or profit to either the owner or user;
  - d. Not used for the sale of alcoholic beverages for more than twenty (20) hours per week; and
  - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

An organization must file an Exemption Application, Form 451, if new property is acquired or if the property is converted to exempt use.

**SIGNATURE.** This form must be signed and dated by the authorized representative.

**WHEN AND WHERE TO FILE.** The completed statement must be filed on or before December 31 prior to each intervening year, those years not evenly divisible by four (4), with the assessor of the county wherein the property is subject to tax.

An organization failing to file on or before December 31 may file the statement on or before June 30 to maintain the tax exempt status of the property. Filing by this date nullifies any previous action by the county board denying the exempt status. If a late filing is made, the assessor shall assess a penalty of ten percent (10%) of the tax that would have been due had the statement not been filed or one hundred dollars (\$100.00), whichever is less, for each calendar month or fraction thereof for which the filing of the statement missed the December 31 deadline.

**SPECIFIC INSTRUCTIONS.** The completed Statement of Reaffirmation of Tax Exemption, Form 451A, shall be retained by the county assessor.