

**MINUTES OF MEETING  
SARPY COUNTY BOARD OF EQUALIZATION  
Tuesday, July 22, 2008  
Sarpy County Courthouse, County Board Room**

The location of the posted Nebraska Open Meetings Act was given and the meeting of the Board of Equalization was convened in open and public session by Sarpy County Board of Equalization Chairman Inez M. Boyd at 9:00 A.M. at the Courthouse in Papillion, Nebraska.

Notice of the meeting was given in advance thereto by publication in the Midlands Newspapers, Inc. dba Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor on July 16, 2008. A copy of the Proof of Publication is on file in the County Clerk's office. Notice of the meeting was simultaneously given to all members of the Sarpy County Board of Equalization. Availability of the agenda was communicated in the published notice and in the notice to members of the Board of Equalization of this meeting.

Commissioners Present: Paul Cook, Joni Jones, Inez Boyd, Aldona Doyle, Rich Jansen  
Commissioners Absent: None  
Others Present: County Clerk Deb Houghtaling  
Deputy County Attorney Nicole O'Keefe  
Assessor Dan Pittman

A public hearing was convened to receive public comments regarding property valuation protest forms for residential, commercial and/or rural properties with or without improvements. A total of 990 protests were filed with the Sarpy County Clerk.

The Sarpy County Board of Equalization finds that protests #2008-848 (Jennifer Kobus), #2008-849 (Brian Gydesen) and #2008-990 (Richard Cech) were not filed in a timely fashion for adjustment of property values as required by Nebraska Revised Statutes Section 77-1502. Due to the late filings this Board has no jurisdiction on these requests. The following eleven protests were withdrawn and will not be considered by this Board: #2008-12 (Duane & Natalie Fisher), #2008-24 (Molly Erickson), #2008-55 (Timothy Maine), #2008-75 (Darrel & Debra Wagner), #2008-206 (Jack & Carolyn Evans), #2008-291 (Alan Goldsberry), #2008-359 (Haley Fontenelle Hills LP, Savage & Browning), #2008-949 (Shadow Lake Towne Centre LLC, Thomson Property Tax Service), #2008-956, #2008-957, #2008-958 (Cole MT Papillion NE LLC, Tom Scher).

**Sarpy County Assessor Dan Pittman addressed the Board.**

**1. Property Valuation Protest Final Hearings**

**Testimony was given on the following protests regarding property valuations:**

#2008-481- 484 (Pat Sullivan for Robert Roth), #2008-485-487 (Pat Sullivan for Ingram Land Development LLC)

At 9:30 A.M. Commissioner Jansen stated he would abstain from the next hearing and left the meeting.

**Testimony was given on the following protest regarding property valuation:**  
#2008-953 (Pat Sullivan for Richard & Mary Ann Jansen)

At 9:39 A.M. Commissioner Jansen returned to the meeting.

**Testimony was given on the following protests regarding property valuations:**  
#2008-20 (Donald & Marlene Doran), #2008-508 (Metro Classic Storage Inc.), #2008-509 (Riffel Moving Service Inc.), #2008-510-513 (Norman & Joyce Riffel), #2008-460 (Russell Tice)

At 10:14 A.M. the Board recessed and at 10:41 A.M. the Board reconvened.

**Testimony was given on the following protests regarding property valuations:**  
#2008-464 (Anthony & Sonya Hernandez), #2008-187-190 (Douglass Ange), #2008-495 (Steven & Betty Nelson), #2008-496-497 (Steven Nelson & James Spaulding), #2008-235 (Christopher Collins), #2008-101 (Jason & Marina Brown)

At 11:35 A.M. the Board recessed and at 1:09 P.M. the Board reconvened.

**Testimony was given on the following protests regarding property valuations:**  
#2008-264 (Charles and Penny Vaughan)

At 1:19 P.M. the Board recessed and at 1:31 P.M. the Board reconvened.

**Testimony was given on the following protests regarding property valuations:**  
#2008-292 (MFEIVB LLC, Meyers), #2008-184 (Vanessa Ridders & Doug Gillette), #2008-397 (Dick Pearson for Warehouse One LLC), #2008-50 (Dale & Linda Richter), #2008-404 (Robert Mundt)

At 2:04 P.M. the Board recessed and at 2:17 P.M. the Board reconvened.

**Testimony was given on the following protests regarding property valuations:**  
#2008-108 (James & Sheryl Jaros), #2008-442 (James & Lisa Crum)

At 2:49 P.M. the Board recessed for protest hearings and at 3:01 P.M. the Board of Equalization reconvened.

The location of the posted Nebraska Open Meetings Act was given and the meeting of the Board of Equalization was convened in open and public session by Sarpy County Board of Equalization Chairman Inez M. Boyd at 3:01 P.M. at the Courthouse in Papillion, Nebraska.

Commissioners Present: Paul Cook, Joni Jones, Inez Boyd, Aldona Doyle, Rich Jansen  
Commissioners Absent: None  
Others Present: County Clerk Deb Houghtaling  
Fiscal Administrator Brian Hanson  
Deputy County Attorney Mike Smith  
Assessor Dan Pittman  
Treasurer Rich James

**2. Approve minutes (July 15, 2008).**

**MOTION:** Jansen moved, seconded by Jones, to approve the minutes as submitted. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**3. Public Hearing and Action: Request for waiver of filing deadline and accept Assessors recommendation for approval of Exemption applications for Tax Exemption on Real and Personal Property by qualifying organizations (form 451):**

**A. Alegent Health**

**MOTION:** After a public hearing, Cook moved, seconded by Doyle, that the Board of Equalization finds good cause exists (administrative error) for the failure to make application for a tax exemption on a timely basis pursuant to Nebraska Revised Statute Section 77-202.01 and that the waiver for the exemption application be granted. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jones moved, seconded by Jansen, to approve the application of Alegent Health for Tax Exemption on Real and Personal Property by qualifying organizations (form 451) as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**B. Children's Physicians (personal property)**

**MOTION:** After a public hearing, Cook moved, seconded by Doyle, that the Board of Equalization finds good cause exists (change in staff) for the failure to make application for a tax exemption on a timely basis pursuant to Nebraska Revised Statute Section 77-202.01 and that the waiver for the exemption application be granted. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jones moved, seconded by Jansen, to approve the application of Children's Physicians (personal property) for Tax Exemption on Real and Personal Property by qualifying organizations (form 451) as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**C. Springfield Rural Fire Protection District**

**MOTION:** After a public hearing, Cook moved, seconded by Doyle, that the Board of Equalization finds good cause exists (clerical error) for the failure to make application for a tax exemption on a timely basis pursuant to Nebraska Revised Statute Section 77-202.01 and that the waiver for the exemption application be granted. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jones moved, seconded by Jansen, to approve the application of Springfield Rural Fire Protection District for Tax Exemption on Real and Personal Property by qualifying organizations (form 451) as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**D. Vocational Development Center, Inc.**

**MOTION:** After a public hearing, Cook moved, seconded by Doyle, that the Board of Equalization finds good cause exists (administrative error) for the failure to make application for a tax exemption on a timely basis pursuant to Nebraska Revised Statute Section 77-202.01 and that the waiver for the exemption application be granted.

Jones moved, seconded by Jansen, to approve the application of Vocational Development Center, Inc. for Tax Exemption on Real and Personal Property by qualifying organizations (form 451) as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**4. Public Hearing and Action: Accept Assessors recommendation for approval of Exemption applications for Tax Exemption on Real and Personal Property by qualifying organizations (form 451):**

- A. Saint Columbkille Church of Papillion**
- B. Wellspring Lutheran Church**

**MOTION:** After a public hearing, Jones moved, seconded by Jansen, to approve the applications of Saint Columbkille Church of Papillion and Wellspring Lutheran Church for Tax Exemption on Real and Personal Property by qualifying organizations (form 451) as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**5. Tax Corrections: #13364 - #13371 (#13369 is cancelled).**

**MOTION:** Doyle moved, seconded by Cook, to approve tax corrections #13364 - #13371 (#13369 is cancelled) as recommended by the County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**6. Motor Vehicle Tax Exemption Applications (non-profit organizations):**

- A. Southside Assembly of God      1997 Ford Van**
- B. St. Columbkille Church          1999 Plymouth Voyager**

**MOTION:** Jansen moved, seconded by Jones, to approve the Exemption Applications as presented for tax exemption on motor vehicles owned by

qualifying nonprofit organizations as recommended by the County Treasurer. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

At 3:10 P.M. the Board of Equalization recessed and reconvened for protest hearings at 4:29 P.M.

**1. Property Valuation Protest Final Hearings (Continued)**

**Testimony was given on the following protests regarding property valuations:**

#2008-538 (Frederick Lagergren), #2008-938 (Robert & Janice Twiss)

At 4:44 P.M. the Board of Equalization recessed and reconvened at 4:48 P.M.

**Testimony was given on the following protests regarding property valuations:**

#2008-556 (Robert & Mary Huck), #2008-564-606 (John Prosocki for Crystal Creek LLC), #2008-607-740 (John Prosocki for McCune Development LLC), #2008-972 (Joseph & Linda Gow)

Discussion was held at which the Sarpy County Assessor Dan Pittman addressed the Board of Equalization.

At 5:29 P.M. the Board of Equalization recessed and reconvened at 5:32 P.M.

**MOTION:** Jansen moved to adjust the property valuation for Protest #2008-481 (Roth): Land Value: \$23,958 for a total amount of \$23,958. MOTION DIES FOR LACK OF A SECOND. 2008 Valuation will remain as Land Value: \$28,749 for a total amount of \$28,749.

**Testimony was given on the following protests regarding property valuations:**

#2008-761-768 (Doris Nicholson for Charleston Street LLC)

At 5:48 P.M. Commissioner Jansen declared a conflict of interest and would abstain from the next motion.

**MOTION:** Boyd moved, seconded by Doyle, to amend the referees recommendation and adjust the property valuation for Protest #2008-953 (Jansen): Recapture Value Land: \$423,259. Ayes: Cook, Jones, Boyd & Doyle. Nays: None. Abstain: Jansen.

**MOTION:** Jansen moved to adjust the property valuation for Protest #2008-508 (Metro Classic Storage Inc.): Land Value: \$213,227, Improvements: \$29,773, Total Land and Improvements: \$243,000. MOTION DIES FOR LACK OF A SECOND. 2008 Valuation will remain Land Value: \$213,227, Improvements: \$36,773, Total Land and Improvements: \$250,000.

At 7:15 P.M. the Board of Equalization recessed and reconvened at 7:20 P.M.

**MOTION:** Doyle moved, seconded by Cook, to adjust the property valuation for Protest #2008-264 (Vaughan): Land Value: \$59,000, Improvements: \$325,500, Total Land and Improvements: \$384,500 based on keeping neighborhood values equalized. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**MOTION:** Cook moved, seconded by Jansen, to adjust the property valuation for Protest #2008-292 (MFEIVB LLC, Meyers): Land Value: \$759,715, Improvements: \$6,960,285, Total Land and Improvements: \$7,720,000 as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

**MOTION:** Cook moved, seconded by Doyle, to accept the Referee's and/or County Assessor's recommendation as to assessment on the 2008 Property Valuation Protests on residential, commercial and/or rural properties as presented to the Sarpy County Board of Equalization with the exception of changes previously addressed. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

A complete listing of Property Valuation Protests is on file in the office of the County Clerk (2008-1 thru 2008-990).

## 7. Adjournment

**MOTION:** At 8:14 P.M. Cook moved, seconded by Doyle, to recess as a Board of Equalization for all residential, commercial and rural (with or without improvements) properties subject to the call of the Chairman any time through 4:45 P.M. on July 25, 2008. Should the Chairman not reconvene prior to that date and time then this Board shall be adjourned effective at the close of the business day on July 25, 2008. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

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**Inez M. Boyd, Chairman**  
**Sarpy County Board of Equalization**

**Attest:**

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**Debra J. Houghtaling**  
**Sarpy County Clerk**