

**MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Tuesday, September 16, 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 3:00 P.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 September 10, 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
Board Administrator Mark Wayne
Deputy County Attorney Mike Smith
Assessor Dan Pittman

1. Approve minutes (September 9, 2008)

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

2. Public Hearing: Action on Exemption Application (Forms 451) for tax exemption on real and personal property owned by qualifying organizations, Fontenelle Forest.

MOTION: After a public hearing, Jones moved, seconded by Doyle, to approve the Exemption Application for Fontenelle Nature Association (#010536396, Lots 10A2, 10F2 & 11B, Fitzgerald's Sub.) as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

3. Protest Hearing: Disapproval of Homestead Exemption Application.

MOTION: A protest hearing was held, during which Attorney Larry Sheehan presented testimony for Florence Clements. Cook moved, seconded by Doyle, to approve the Homestead Exemption application as Mrs. Clements meets the qualifications of the Homestead Exemption requirements. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

4. Protest Hearing: Failure to File Personal Property Penalty. McKinney Food Center

MOTION: A protest hearing was held, during which McKinney Food Center representative Verleen Morrison presented testimony. Doyle moved, seconded by Jones, to deny the appeal of McKinney Food Center regarding the 25% penalty assessed for the failure to make a timely filing of Personal Property Return and to accept the Assessor's recommendation to assess the late filing penalty. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

5. Protest Hearing: Property Valuation Protest #2008-991.

MOTION: A protest hearing was held, during which Roderick LeBron presented testimony. Cook moved, seconded by Jones, to adjust the property valuation for Protest #2008-991 (Roderick LeBron): Land Value: \$90,250, Improvements: \$64,372, Total Land and Improvements: \$154,622 as recommended by the Sarpy County Assessor. Ayes: Cook, Jones, Boyd & Doyle. Nays: Jansen.

6. Tax Correction: #13412.

MOTION: Cook moved, seconded by Doyle, to approve tax correction #13412 as recommended by the County Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

7. Adjournment

MOTION: At 3:37 P.M. Jones moved, seconded by Cook, to adjourn until 9/23/2008 at 3:00 P.M. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

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

Attest:

**Debra J. Houghtaling
Sarpy County Clerk**