

MINUTES OF MEETING  
SARPY COUNTY BOARD OF EQUALIZATION  
Tuesday, July 21, 2015  
Sarpy County Courthouse, County Board Room  
[www.sarpy.com/boe/minutes/](http://www.sarpy.com/boe/minutes/)

*Notice of the Board of Equalization meeting was given in advance thereto by publication in the Suburban Newspapers, Inc. dba Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor on July 15, 2015. 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. The location of the posted "Nebraska Open Meetings Act" was given and the meeting of the Sarpy County Board of Equalization was convened in open and public session by Board of Equalization Chairman Brenda Carlisle at 3:00 P.M.*

Commissioners Present: Don Kelly, Jim Thompson, Tom Richards, Brenda Carlisle,  
Jim Warren

Commissioners Absent: None

Others Present: County Clerk Deb Houghtaling  
County Administrator Mark Wayne  
Deputy County Attorney Mike Smith  
Assessor Dan Pittman and Treasurer Rich James

*Pledge of Allegiance*

**CONSENT AGENDA**

{NOTE: These are items of business that are routine which are expected to be adopted without dissent. Items are automatically approved when the consent agenda is approved unless an item is REMOVED by a Commissioner or any member of the public. Removed items will be placed under the regular agenda for action by the County Board.}

1. Approve minutes (July 14, 2015). Deb Houghtaling, County Clerk 593-5915
2. Motor Vehicle Tax Exemption Applications (non-profit organizations):  
Rich James, Treasurer
  - A. Midlands Bible Baptist Church 2001 Ford Van  
1985 Chevrolet Bus

MOTION: Thompson moved, seconded by Kelly, to approve the Consent Agenda as submitted. Ayes: Kelly, Thompson, Richards, Carlisle & Warren.  
Nays: None.

**REGULAR AGENDA**

3. Public Hearings and Actions: Exemption Applications (Forms 451) for tax exemption on real and personal property owned by qualifying organizations.  
Dan Pittman, Assessor
  - A. Assessor's Recommendation for Approval (4).

<u>Organization Name</u>	<u>Parcel Number</u>
Bellevue University	011101148
Heartland Equine Therapeutic Riding Academy Inc.	011576827
Heartland Equine Therapeutic Riding Academy Inc.	010461655
Madonna Rehabilitation Systems	011596822

MOTION: After a public hearing, Kelly moved, seconded by Warren, to accept the Sarpy County Assessor's recommendation of approval for Exemption Applications (Forms 451) as listed in item 3A, for tax exemption on real and personal property owned by qualifying organizations. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None

B. Assessor's Recommendation for Approval of a Portion (1).

<u>Organization Name</u>	<u>Parcel Number</u>
Bellevue University	011314907

MOTION: After a public hearing, Kelly moved, seconded by Richards, to accept the Sarpy County Assessor's recommendation of approval of a portion for the Exemption Application (Form 451) as listed in item 3B, for tax exemption on real and personal property owned by qualifying organizations. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

4. Board Action: Property Valuation Protests (Forms 422) on residential, commercial and/or rural properties (#1-#918 excluding withdrawn and late filings) Final Determinations. Board of Equalization

County Assessor Dan Pittman addressed the Board regarding the Board of Equalization process.

Board of Equalization Referee, Barry Couch addressed the Board and a summary was given regarding the methodology for his valuation of agricultural properties.

MOTION: Warren moved, seconded by Kelly, to apply Referee Barry Couch's dry land crop value of \$4,900 which will reduce all Sarpy County agricultural dry land values across the county by 10% and petition TERC to consider the reduction on all agricultural properties. Ayes: Kelly & Warren. Nays: Thompson, Richards & Carlisle. MOTION FAILED.

MOTION: Warren moved, seconded by Kelly, to apply Referee Barry Couch's farm home site valuation which reduces the value for the first acre from \$58,900 to \$46,500 on all agricultural properties across the county. Ayes: Kelly & Warren. Nays: Thompson, Richards & Carlisle. MOTION FAILED.

MOTION: Richards moved, seconded by Kelly, to accept the Referee's recommendation as to assessment on the 2015 Property Valuation Protests on residential, commercial and/or rural properties #1 - #918, excluding withdrawn and late filings, as presented to the Sarpy County Board of Equalization. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

5. Adjournment.

MOTION: At 3:46 P.M. Richards moved, seconded by Warren, to recess as a Board of Equalization for all residential, commercial and rural properties (with or without improvements) subject to the call of the Chairman any time through 4:45 P.M. on July 25, 2015. 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, 2015. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

  
Brenda Carlisle, Chairman  
Sarpy County Board of Equalization

Attest:

  
Debra J. Houghtaling  
Sarpy County Clerk

