

MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Tuesday, May 3, 2016
Sarpy County Courthouse, County Board Room
www.sarpy.com/boe/minutes/

Notice of this meeting was given in advance thereto by publication in the Suburban Newspapers, Inc. (dba Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor) on April 27, 2016. The location of the posted "Nebraska Open Meetings Act" was given in open and public session at the opening of this meeting 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

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 (April 26, 2016). Deb Houghtaling, County Clerk
2. Tax Corrections: #15195 - #15197. Dan Pittman, Assessor

MOTION: Carlisle moved, seconded by Richards, 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 (310).

MOTION: After a public hearing, Richards moved, seconded by Carlisle, to approve 310 Exemption Applications (Forms 451) for tax exemption on real and personal property owned by qualifying organizations as recommended by the Assessor. Ayes: Kelly, Thompson, Richards, Carlisle & Warren.
Nays: None.

<u>Organization Name</u>	<u>Parcel Number</u>
A Woman's Touch	011359960
Aerospace Corp/The	011359252
Aldersgate United Methodist Church	010371605
Aldersgate United Methodist Church	010371613
Aldersgate United Methodist Church	010421807
Alegent Health	011029331
Alegent Health	011297018
Alegent Health	011359671
Alegent Health	011361471
Alegent Health	011585751
Alegent Health	011585752
Alegent Health	011585753
Alegent Health	011591834
Alegent Health	011591835
Alegent Health	011591990
Alegent Health	011591991
Alegent Health	011592504
Alegent Health Clinic	011361473
Alegent Health Clinics	011279923
Alegent Health Quick Care	011360752
Alegent Health-Bergan Mercy~Health System	011361474
Alegent Health-Immanuel Medical~Center	011361472
Alegent Health-Midlands Medical~Center	011361481
Anderson Grove United Presbyterian	011582801
Anderson Grove United Presbyterian	011582802
Avery Presbyterian Church	010532099
Beautiful Savior Lutheran Church	011338199
Bellevue Christian Center	010385045
Bellevue Christian Center	011582270
Bellevue Christian Center	011582271
Bellevue Christian Church	010606807
Bellevue Church Of Christ	010616071
Bellevue Church Of Christ	010616241
Bellevue Community Church	011234407
Bellevue Free Methodist Church	010385134
Bellevue Free Methodist Church	010385215
Bellevue Little Theatre, Inc	010611711
Bellevue Little Theatre, Inc	010611800
Bellevue Lodge 325 Af & Am	010622012
Bellevue Lodge 325 Af & Am	011067624
Bellevue Medical Center	011362832
Bellevue Soccer Club	011065753
Bellevue University	011101148
Bellevue University	011228288
Bellevue University	011228296
Bellevue University	011301171
Bellevue University	011301201
Bellevue University	011577442
Bellevue University	011577444
Bellevue University	011580274

Bethel Christian United Pent Church	011577653
Bethphage Housing Corp li	011591977
Bethphage Housing Corp li	011591978
Bible Truth Ministries Inc	010616187
Bishop & Trustees	011216840
Calvary Chapel Of Omaha Inc	010766170
Calvary Christian Church	011074078
Calvary Christian Church	011583007
Catholic Archbishop Of Omaha	010521828
Catholic Archbishop Of Omaha/The	010373004
Celebration Covenant Church	011585437
Central Plains Classis Inc	011592528
Central Plains Classis Inc	011592529
Chandler Acres Baptist Church	010533028
Chandler Acres Baptist Church	010533796
Chandler Acres Baptist Church	010533818
Chandler Acres Baptist Church	010533850
Chandler Acres Baptist Church	010609156
Chandler Acres Baptist Church	011065931
Children's Hospital	011583362
Children's Hospital	011592965
Children's Hospital	011592966
Children's Physicians	011355195
Children's Physicians	011360791
Children's Physicians	011595892
Christ Cathedral Church Of	010544925
Christ The King Lutheran Church	010521267
Christ The King Lutheran Church	010521623
Church Of Christ	010980644
Church Of Jesus Christ	010404449
Church Of Jesus Christ	010949798
Church Of Latter Day Saints	010441565
City Of Papillion	011191155
Clarkson Regional Health Services Inc	011592207
Clarkson Regional Health Services Inc	011592208
Clarkson Regional Health Services Inc	011592212
Council 6192 Building Corp	010628207
Croatian Cultural Society	010973699
Dialysis Clinic Ing	011359035
Echoes Athletic Association	011361333
Embry-Riddle Aeronautical University	011362869
Essential Pregnancy	010444300
Essential Pregnancy	010444327
Faith United Presbyterian Church	010564837
Family Service	011324724
First Baptist Church	011583049
First Baptist Church Of Bellevue	010350187
First Baptist Church Of Bellevue	010597115
First Baptist Church Of Bellevue	010608737
First Baptist Church Of Bellevue	010624325
First Baptist Church Of Bellevue	010764828

First Evangelical Lutheran Church	011592176
First Evangelical Lutheran Church	011592177
First Presbyterian Church	011254513
First Southern Baptist Church	011077298
First United Methodist Church	010354166
First United Methodist Church	010404368
First United Methodist Church	011586124
Fontenelle Forest	011593034
Fontenelle Forest Association	010467602
Fontenelle Forest Association	010475613
Fontenelle Forest Association	010501738
Fontenelle Forest Association	010501924
Fontenelle Forest Association	010521046
Fontenelle Forest Association	010521119
Fontenelle Forest Association	010521208
Fontenelle Forest Association	010521216
Fontenelle Forest Association	010521283
Fontenelle Forest Association	010521291
Fontenelle Forest Association	010521372
Fontenelle Forest Association	010521380
Fontenelle Forest Association	010521453
Fontenelle Forest Association	010521550
Fontenelle Forest Association	010521712
Fontenelle Forest Association	010522050
Fontenelle Forest Association	010522131
Fontenelle Forest Association	010593535
Fontenelle Forest Association	010593543
Fontenelle Forest Association	010596925
Fontenelle Forest Association	010603082
Fontenelle Forest Association	010745076
Fontenelle Forest Association	010747494
Fontenelle Forest Association	010747516
Fontenelle Forest Association	010747524
Fontenelle Forest Association	010764992
Fontenelle Forest Association	010933514
Fontenelle Forest Association	011105704
Fontenelle Forest Association	011114533
Fontenelle Forest Association	011167637
Fontenelle Forest Association	011222727
Fontenelle Forest Association	011223367
Fontenelle Forest Association	011584234
Fontenelle Forest Association	011584235
Fontenelle Forest Association	011591972
Fontenelle Forest Association	011592235
Fontenelle Nature Association	010465782
Fontenelle Nature Association	010536396
Fontenelle Nature Association	010598200
Fontenelle Nature Association	011592236
Fraternal Order Of Eagles	011162414
Girl Scouts-Spirit Of Ne	011361785
Good Shepherd Lutheran Church	010328963

Goodwill Industries	011360275
Goodwill Industries	011360276
Goodwill Industries	011594508
Goodwill Industries	011595836
Goodwill Industries Inc	011326263
Goodwill Industries Inc	011587787
Goodwill Industries Inc	011593059
Goodwill Industries Inc	011593108
Grace Baptist Church	011574322
Grace Baptist Church	011574323
Grace Baptist Church	011574324
Great Plains Annual Conf. Of The	011287632
Greater Omaha Area Bowling Assoc.	011362847
Gretna Baptist Church	011342978
Gretna Community Church	011586498
Heartland Baptist Church	010636226
Heartland Equine Therapeutic	010461655
Heartland Equine Therapeutic	011576827
Heartland Equine Therapeutic	011595913
Heartland Family Service	011582675
Heartland Family Services	011362433
Heartland Family Services	011362536
Heritage Church Of The Nazarene	010603700
Holy Family Shrine, Inc	011326638
Iglesia Ni Cristo	010385401
Iglesia Ni Cristo	010447202
Immanuel Evangelical Lutheran	010969489
Immanuel Evangelical Lutheran	011233656
Immanuel Evangelical Lutheran	011573515
Job's Daughters/The Inter Order Of	010573259
Judson Baptist Church	010525408
Judson Baptist Church	010580891
Kansas-Nebraska Association Of	011011904
Knights Of Columbus St Joseph Council~#10894	011241314
Laplatte Community Church	010484337
La Vista Church Of Christ, Inc	010747273
Lighthouse Baptist Church	011119500
Linoma Lighthouse Foundation	011592804
Little Lights Preschool	011357951
Lutheran Family Services Of Ne~Inc.	011359024
Lutheran Family Services Of Ne~Inc.	011360960
Madonna Rehabilitation Specialty	011596822
Masonic Lodge 39, Af & Am	011017171
Methodist Church	010362118
Methodist Church	010504575
Methodist Physicians Clinic	011597408
Mid America Council	010952160
Mid America Council	011120126
Mid-America Council	011114541
Mid-America Council 326	010466487
Mid-America Council 326	010485953

Midlands Bible Baptist Church	010535160
Midlands Bible Baptist Church	011571450
Midlands Data Center	011362078
Mitre Corp/The	011096756
Mosaic	011591789
Mount Carmel Baptist Church Inc	011046856
Neb. Conference Ass'n. Of Seventh	010550070
Nebraska Christian College	010404929
Nebraska Christian Fellowship	010390693
New Beginning	010616284
New Beginning	010634959
New Life Baptist Church	010484167
North Central States	011594624
OFC Properties Inc	011324821
OFC Properties Inc	011596730
Omaha Girl Scouts Fndt. Inc.	010627669
Omaha-Council Bluffs Met YMCA	011257822
Omega School Of Gymnastics Inc	011359023
Our Redeemer Lutheran Church	010375643
Our Redeemer Lutheran Church	010378766
Our Redeemer Lutheran Church	010764607
Overland Hills Baptist Church	010766057
Papillion Christian Assembly, Inc	011335998
Papillion Gun Club	010627618
Papio Creek Pre-School	011594516
Papio Swim Association	010460128
Physicians Clinic	011357223
Physicians Clinic Inc	011220481
Physicians Clinic Inc	011593483
Pilgrim Lutheran Church	011326271
Polish Home Inc	010558551
Release Ministries Inc	010439242
Release Ministries Inc	010757260
Resurrection Evangelical	010325638
Resurrection Evangelical Lutheran	011066830
Revival Tabernacle Church Inc	011162406
Saint Columbkille Shepherds Inc	011574010
Saint James Methodist Church	010622578
Saint James Methodist Church	011157194
Saint Nicholas Serbian	011572100
Saint Patrick's Church Of Gretna	010320059
Saint Patrick's Church Of Gretna	010321276
Saint Patrick's Church Of Gretna	010396233
Saint Patrick's Church Of Gretna	010518843
Saint Patrick's Church Of Gretna	010524940
Saint Patrick's Church Of Gretna	010525181
Saint Patrick's Church Of Gretna	011119519
Salvation Army	010469095
Salvation Army/The	010482733
Salvation Army/The	010952586
Sarpy County Historical Society	010470832

Sarpy County Historical Society	010983252
Sarpy VFW Post 9675	011133198
Sheltering Tree Housing Corp	010381589
Southern Sarpy Activities Program, Inc.	011255269
Southwest Baptist Church	010545549
Springfield American Legion	010350969
Springfield Lodge 112	010504583
Springfield Methodist Church	010383220
St Bernadette Church Of Omaha	010521437
St Bernadette Church Of Omaha	011104325
St Charles Borromeo Church Of	011583528
St Charles Borromeo Church Of	011584026
St Columban's Frgn. Mission Society	010596682
St Columban's Frgn. Mission Society	011067039
St Columbkille Church	010479430
St Columbkille Church	011317477
St Columbkille Church	011596107
St Columbkille Reruns R Fun Inc	010581111
St Columbkille Reruns R Fun Inc	011082828
St Columbkille's Church	010575944
St Columbkille's Church	010479538
St James Methodist Church	010470638
St Joseph's Church	011593514
St Joseph's Church	011593517
St Mary's Catholic Church	010469125
St Mary's Church Of Bellevue	010607161
St Mary's Church Of Bellevue	010615903
St Matthew The Evangelist Church	010953906
St Patrick's Catholic Church	010320008
St Paul's M E Church	010574476
St Paul's United Methodist	010585257
St Paul's United Methodist Church	010588647
St Paul's United Methodist Church	010589147
St Paul's United Methodist Church	010974229
Thanksgiving Lutheran Church	010567062
Thanksgiving Lutheran Church	010567496
Thanksgiving Lutheran Church	011577792
The Nebraska Medical Center	011592209
The Nebraska Medical Center	011592210
The Nebraska Medical Center	011592213
The South Side Assembly Of God	010373462
The South Side Assembly Of God	010520805
Trinity Evangelical Lutheran Church	010508147
Trinity Evangelical Lutheran Church	010566708
Trinity Evangelical Lutheran Church	011334940
Twin Cities Baptist Church	010467645
United Methodist Church Of Gretna	011039825
UNMC Physicians	011362937
UNMC Physicians	011362938
Wake Robin Youth Club Inc	010627723
Wardens & Vestrymen Of Church	010384952

Wellspring Lutheran Church	010748415
West Bellevue Baptist Church	011351209
West Bellevue Congregation	011577639
Wildewood Christian Church	010304010
Youth Emergency Services	010412808

B. Assessor's Recommendation for Approval of a Portion (13).

County Assessor Dan Pittman addressed the Board stating he had changed his recommendation for parcels 011357043 and 011572150 from section C. "Assessor's Recommendation of Denial" to section B. "Assessor's Recommendation for Approval of a Portion" which will change the total number of applications from 11 to 13.

MOTION: After a public hearing, Richards moved, seconded by Carlisle, to approve the exemption applications for a portion of tax exemption (13) which includes the addition of parcels 011572150 and 011357043 which will be removed from section C. "Assessor's Recommendation of Denial" as recommended by the Assessor. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

Alegent Health 011591988 (98% of the property is exempt. 2% of the property is taxable.)

Bellevue University 011314907 (Taxable portion is a cell tower site of 2,500 sq. ft. x \$3.00 = \$7,500.00.)

Bossard American Legion/Harry 010604456 (26.6% Taxable due to alcoholic beverage sales).

Conley Amer. Leg. Post 216/Leonard 011569973 (Alcoholic beverages served over 20 hours per week in bar area. Approval of a portion.)

Fraternal Order of Eagles 010611533 (Partial exemption recommended due to the hours of alcoholic beverage sales.)

Immanuel Trinity Village & Terrace 011357043 (Recommend 40% Exemption.)

Lifegate Church 011581235 (4,439 square feet of retail is taxable.)

OFC Properties Inc. 011587917 (2,385 s.f. office and 350 s.f. weight room are non-exempt private business.)

Papillion Christian Assembly, Inc. 011593027 (Asphalt paving on the north side of the building is in commercial use and is taxable.)

Saint Matthew 011334193 (8.30 acres is used for the planning and harvesting of crops. Reg. 40-005.046 does not permit exemption for this land.)

Thanksgiving Lutheran Church 011577791 (21.4% of this building is not eligible for property tax exemption due to private use.)

Trinity Evangelical Lutheran Church 011572150 (Recommend 40% Exemption.)

VFW Post 10727/Bernard O'Connor 011254637 (75% of the building is taxable due to alcohol sales. Exemption is for 25% of the property value.)

C. Assessor's Recommendation for Denial (4).

County Assessor Dan Pittman requested parcel 011154853, Papillion Grange 401, be removed from section C. "Assessor's Recommendation for Denial" as the property had been sold which with the removal of parcels 011572150 and 011357043 will change the total number of applications from 7 to 4.

MOTION: After a public hearing, Richards moved, seconded by Carlisle, to deny the exemption applications (4) as recommended by the Assessor. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

Conley American Legion Post 216/Leonard Conley 011569966 (Rental units not used exclusively for charitable purposes.)

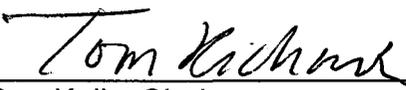
Papio Greens Golf Center 011362898 (Operated as a golf course.)

Resurrection Evangelical Lutheran 010325786 (House, land, and garage are rented and not in an exempt use.)

Southern Sarpy Activities Pgrm., Inc. 011234369 (Aerial imagery indicate that this land is used for dry row crop.)

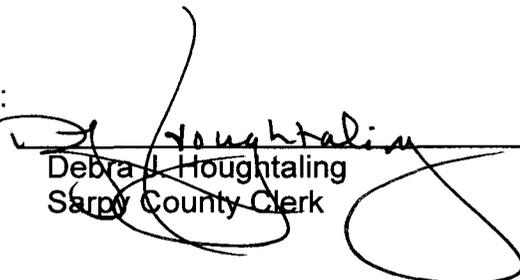
4. Adjournment.

MOTION: At 3:11 P.M. Thompson moved, seconded by Richards, to adjourn until May 10, 2016 at 3:00 P.M. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.



Don Kelly, Chairman
Sarpy County Board of Equalization

Attest:



Debra J. Houghtaling
Sarpy County Clerk