

**MINUTES OF MEETING  
SARPY COUNTY BOARD OF EQUALIZATION  
Tuesday, May 13, 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 May 7, 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: Joni Jones, Inez Boyd, Aldona Doyle, Rich Jansen

Commissioners Absent: Paul Cook

Others Present: County Clerk Deb Houghtaling  
Board Administrator Mark Wayne  
Deputy County Attorney Mike Smith  
Assessor Dan Pittman  
Treasurer Representative Gayle Neitzel

**1. Approve minutes (May 6, 2008)**

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

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

- |           |   |                                  |
|-----------|---|----------------------------------|
| <b>A.</b> | <b>Fontenelle Nature Association</b>      | <b>1997 Hugh 4Wheel Trailer</b>  |
| <b>B.</b> | <b>Fontenelle Forest</b>                  | <b>1984 SnoCo 2Wheel Trailer</b> |
| <b>C.</b> | <b>Heartland Baptist Church</b>           | <b>2001 Dodge Van</b>            |
| <b>D.</b> | <b>New Beginning Worship Center, Inc.</b> | <b>1998 Plymouth Van</b>         |

**MOTION:** Doyle moved, seconded by Jansen, 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: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

**3. Public Hearings and Actions: Exemption Applications (Forms 451) for tax exemption on real and personal property owned by qualifying organizations. Assessor's office 593-2122**

**A. Assessor's Recommendation for Approval (286) (284)**

**MOTION:** After a public hearing, Jansen moved, seconded by Jones, to approve ~~286~~ Exemption Applications (Forms 451) for tax exemption on real and personal property owned by qualifying organizations as recommended by the Sarpy County Assessor. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

<u>Organization Name</u>	<u>Parcel Number</u>
A Woman's Touch	010444300
A Woman's Touch	011359960
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	011360746
Alegent Health	011585751
Alegent Health Clinics	011279923
Alegent Health Quick Care	011360752
Anderson Grove United Presbyterian	011582801
Anderson Grove United Presbyterian	011582802
Autism Center Of Nebraska Inc	011360949
Autism Center Of Nebraska Inc	011360950
Avery Presbyterian Church	010532099
Beautiful Savior Lutheran Church	011338199
Bellevue Christian Center	010385045
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 Public Library	010611398
Bellevue Soccer Club	011065753
Bellevue University	011228288
Bellevue University	011228296
Bellevue University	011580274

Bethel Christian United Pent Church	011577653
Bethphage Housing Corp II	010748652
Bible Truth Ministries Inc	010616187
Bishop & Trustees Of Diocese Of NE	011216840
Calvary Chapel Of Omaha Inc	010766170
Calvary Christian Church	011583007
Catholic Archbishop Of Omaha	010521828
Catholic Archbishop Of Omaha/The	010373004
Celebration Covenant Church	011585437
Central Dist. Conf. MBC	
(Rolling Hills Church)	011074078
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
Child Saving Institute	011161779
Children's Physicians	011355195
Christ Cathedral Church Of God	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 Historical Society	011191155
Clarkson Regional Health Services	011591178
Clarkson Regional Health Services	011591179
Clarkson Regional Health Services	011591180
Clarkson Regional Health Services	011591181
Clarkson Regional Health Services	011591182
Clarkson Regional Health Services	011591183
Clarkson Regional Health Services	011591184
Clarkson Regional Health Services	011591185
Community Bible Church	011091614
Council 6192 Building Corp	010628207
Creighton University Medical Center	011358844
Croatian Cultural Society	010973699
Developmental Services Of Ne	011215925
Dialysis Clinic Inc.	011359035
Eastern Nebraska Community Office	011154799
Eastern Nebraska Human Services	010438696
Eastern Nebraska Human Services	010458093
Eastern Nebraska Human Services	010603433
Eastern Nebraska Human Services	011574712
Eastern Sarpy Rural Fire Protection	011288485
Faith United Presbyterian Church	010564837

Family Services	011324724
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 Baptist Church of Papillion	011574322
First Baptist Church of Papillion	011574323
First Baptist Church of Papillion	011574324
First Evangelical Lutheran Church	010558772
First Evangelical Lutheran Church	010558837
First Evangelical Lutheran Church	010576886
First Presbyterian Church Bellevue	011254513
First Southern Baptist Church (Cornerstone Church)	011077298
First United Methodist Church	010404368
First United Methodist Church	011586124
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 Nature Association	010598200
Good Shepherd Lutheran Church	010328963
Goodwill Industries	011360275
Goodwill Industries	011360276
Goodwill Industries Inc	011326263
Goodwill Industries Inc	011587787
Gretna Baptist Church	011342978
Gretna Community Church	011586498
Gretna Rural Fire Protection Dist.	011583666
Gretna Rural Fire Protection Dist.	011583667
Gretna Rural Fire Protection Dist.	011583668
Gretna Rural Fire Protection Dist.	011583669
Gretna Rural Fire Protection Dist.	011583670
Gretna Rural Fire Protection Dist.	011583671
Heartland Baptist Church	010636226
Heartland Family Service	011582675
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
La Vista Church Of Christ, Inc	010747273
Laplatte Community Church	010484337
Lighthouse Baptist Church	010368485
Lighthouse Baptist Church	011119500
Little Lights Preschool	011357951
Lutheran Family Services Of NE Inc.	011359024
Lutheran Family Services Of NE Inc.	011360960
Martin Luther Homes Of NE Inc.	011564352
Masonic Lodge 39, Af & Am	011017171
Methodist Church	010362118
Methodist Church	010504575
Mid America Council of Boy Scouts	010952160
Mid America Council of Boy Scouts	011120126
Mid-America Council of Boy Scouts	011114541
Mid-America Council 326	010466487
Mid-America Council 326	010485953
Midlands Bible Baptist Church	010535160
Midlands Bible Baptist Church	011571450
Millard Star Soccer Assn Inc	011324821

Mitre Corp/The	011096756
Mount Carmel Baptist Church Inc	011046856
NE Annual Conf Of U M Church	011287632
NE/KS Conf. Association of Seventh Day Adventists Church	010550070
Nebraska Christian College	010404929
Nebraska Christian Fellowship	010390693
New Life Baptist Church	010484167
New Life Baptist Church	010484256
Omaha Girl Scouts Fndt Inc.	010627669
Omaha-Council Bluffs Met YMCA	011257822
Omega School Of Gymastics 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.	010448969
Papillion Christian Assembly, Inc.	011335998
Papillion Grange 401	011154853
Papillion Gun Club	010627618
Papillion Volunteer Fire Dept Inc	010558691
Papio Swim Association	010460128
Physicians Clinic Inc.	011357223
Physicians Clinic Inc.	011220481
Pilgrim Lutheran Church	011326271
Pleasantview Berean Fundamental	010377069
Pleasantview Berean Fundamental	011561321
Polish Home Inc	010558551
Quality Living Inc Plus	011359184
Resurrection Evangelical Lutheran	010325638
Resurrection Evangelical Lutheran	011066830
Revival Tabernacle Church Inc	011162406
Saint James Methodist Church	010622578
Saint Matthew Evangelist	011334193
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/The	010469095
Salvation Army/The	010482733
Salvation Army/The	010952586
Sarpy County Agricultural Society	010401288
Sarpy County Agricultural Society	010401512
Sarpy County Agricultural Society	010401776
Sarpy County Agricultural Society	010401830

Sarpy County Agricultural Society	010402829
Sarpy County Agricultural Society	010764739
Sarpy County Agricultural Society	010764747
Sarpy County Agricultural Society	011167815
Sarpy County Agricultural Society	010404414
Sarpy County Fair Board	010764682
Sarpy County Historical Society	010470832
Sarpy County Historical Society	010983252
Sarpy VFW Post 9675	011133198
Southern Sarpy Activities Pgrm, Inc	011234369
Southern Sarpy Activities Pgrm, Inc	011255269
Southwest Baptist Church	010545549
Springfield American Legion Post 143	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	011584026
St Columban's Frgn Mission Society	010596682
St Columban's Frgn Mission Society	011067039
St Columbkille Church of Papillion	010570462
St Columbkille Church of Papillion	010479430
<del>St Columbkille Church of Papillion</del>	<del>010570357</del>
St Columbkille Church of Papillion	011317477
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 Columbkille's Church	010485937
St Columbkille's Church	010570489
St James United Methodist Church	010470638
<del>St James United Methodist Church</del>	<del>010630988</del>
St Joseph's Church Of Springfield	011039736
St Mary's Church of Bellevue	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 Pauls United Methodist Church	010574476
St Pauls United Methodist Church	010585257
St Pauls United Methodist Church	010588647
St Pauls United Methodist Church	010589147
St Pauls United Methodist Church	010974229
Suburban Schools	011581499
Thanksgiving Lutheran Church	010567062
Thanksgiving Lutheran Church	010567496
Thanksgiving Lutheran Church	011577792
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	010466991
United Methodist Church Of Gretna	011039825
Wake Robin Youth Club Inc	010627723
Wardens & Vestrymen Of Church	010384952
West Bellevue Baptist Church	011351209
West Bellevue Congregation	011577639
Wildewood Christian Church	010304010
Women's Touch Pregnancy	010444327
Youth Emergency Services	010412808

**B. Assessor's Recommendation for Approval of a Portion (10)**

ALEGENT HEALTH, Lot 4A1A Huntington Park (Midlands Hospital):

**MOTION:** After a public hearing, Doyle moved, seconded by Jansen, to approve a portion for exemption on the Exemption Application (Form 451) submitted by Alegent Health, (Lot 4A1A Huntington Park Midlands Hospital) as recommended by the Sarpy County Assessor "9% of existing building is taxable with an additional \$203,000.00 partial value on new construction". Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

ARENDELL VFW Post #2280, Lots 7-10 Blk 175 Bellevue:

**MOTION:** After a public hearing, Doyle moved, seconded by Jansen, to approve a portion on the Exemption Application (Form 451) submitted by Arendell Veterans of Foreign Wars Post #2280 (Lots 7-10 Blk 175 Bellevue) as recommended by the Sarpy County Assessor stating "16.5 % taxable, 83.5% exempt." Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

BOSSARD AMERICAN LEGION Post 32, Tax Lots 6A1B1 & 6A1B2, 27-14-12:

**MOTION:** After a public hearing, Doyle moved, seconded by Jansen, to approve a portion on the Exemption Application (Form 451) submitted by Bossard American Legion Post 32 (Tax Lots 6A1B1 & 6A1B2, 27-14-12) as recommended by the Sarpy County Assessor "26.6% of total square footage is not exempt due to alcohol served", 73.4% is exempt. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

CONLEY AMERICAN LEGION Post #216, Lot 2 Stinston & Schomer Add. Replat 1:

**MOTION:** After a public hearing, Doyle moved, seconded by Jones, to approve a portion on the Exemption Application (Form 451) submitted by Conley



American Legion Post #216 (Lot 2 Stinston & Schomer Add. Replat 1) as recommended by the Sarpy County Assessor "10% of the total sq. footage of building is not exempt due to the sale of alcohol" 90% is exempt. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

FRATERNAL ORDER OF EAGLES Aerie 3912, E 8' Lot 2 All Lot 3 W 24.06' Lot 4 & 4A & 9 Block 197 Bellevue:

**MOTION:** After a public hearing, Doyle moved, seconded by Jones, to approve a portion on the Exemption Application (Form 451) submitted by the Fraternal Order Of Eagles Aerie 3912 (E 8' Lot 2 All Lot 3 W 24.06' Lot 4 & 4A & 9 Block 197 Bellevue) as recommended by the Sarpy County Assessor stating "32% of building is taxable due to alcohol sales" 68% is exempt. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

IMMANUEL TRINITY VILLAGE AND TERRACE Parcel #011357043 Personal Property:

**MOTION:** After a public hearing, Jones moved, seconded by Jansen, to approve a portion on the Exemption Application (Form 451) submitted by Immanuel Trinity Village And Terrace (Parcel #011357043, Personal Property) as recommended by the Sarpy County Assessor "40% exempt, 60% taxable". Ayes: Jones, Doyle & Jansen. Nays: Boyd. Absent: Cook.

MILLARD STAR SOCCER ASSOCIATION, Lot 2 Rock Creek Replat 3:

**MOTION:** After a public hearing, Doyle moved, seconded by Jones, to approve a portion on the Exemption Application (Form 451) submitted by Millard Star Soccer Association (Lot 2 Rock Creek Replat 3) as recommended by the Sarpy County Assessor "3.42% of total square footage is taxable" 96.58% is exempt. Ayes: Jones, Doyle & Jansen. Nays: Boyd. Absent: Cook.

THANKSGIVING LUTHERAN CHURCH Lot 1 370 Square Replat V:

**MOTION:** After a public hearing, Doyle moved, seconded by Jones, to approve a portion on the Exemption Application (Form 451) submitted by Thanksgiving Lutheran Church (Lot 1 370 Square Replat V) as recommended by the Sarpy County Assessor "Exemption on 78.6% of total value". Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

TRINITY EVANGELICAL LUTHERAN CHURCH Part of Lot 1 Trinity Addition:

**MOTION:** After a public hearing, Doyle moved, seconded by Jansen, to approve a portion on the Exemption Application (Form 451) submitted by Trinity Evangelical Lutheran Church (Part of Lot 1 Trinity Addition) as recommended by the Sarpy County Assessor "40% exempt, 60% taxable". Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

VFW POST 10727 BERNARD O'CONNOR Lot 1 Bohac Addition:

**MOTION:** After a public hearing, Doyle moved, seconded by Jansen, to approve a portion on the Exemption Application (Form 451) submitted by VFW Post 10727 Bernard O'Connor (Lot 1 Bohac Addition) as recommended by the Sarpy County Assessor "75% taxable, 25% exempt". Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

**C. Assessor's Recommendation for Disapproval (5) (7)**

BELLEVUE ROD AND GUN CLUB Tax Lot B2B 27-13-13:

**MOTION:** A public hearing was held, during which the Sarpy County Assessor stated for the record that it was his opinion that the property is not in exempt use and recommended "Reference the 2007 TERC ruling". Jones moved, seconded by Doyle, to accept the Assessor's recommendation for disapproval on the Exemption Application (Form 451) submitted by Bellevue Rod and Gun Club (Tax Lot B2B 27-13-13) and deny the exemption. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

CENTRAL DISTRICT CONFERENCE OF MENNONITE BRETHERN CHURCHES  
(Shadow Lake Community Church, E1/2 SE1/4 SW1/4 AKA TL 14A 2-13-12, 7902  
Capehart Road):

**MOTION:** A public hearing was held, during which the Assessor stated for the record that he is changing his recommendation to approval with 100% exemption. Doyle moved, seconded by Jansen to approve a 100% exemption on the Exemption Application (Form 451) submitted by Central District Conference Of Mennonite Brethren Churches (Shadow Lake Community Church, E1/2 SE1/4 SW1/4 AKA TL 14A 2-13-12, 7902 Capehart Road) as recommended by the Sarpy County Assessor. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

CENTRAL DISTRICT CONFERENCE OF MENNONITE BRETHERN CHURCHES  
(Shadow Lake Community Church Improvements only E1/2 SE1/4 SW1/4 AKA TL 14A 2-  
13-12, 7902 Capehart Road):

**MOTION:** A public hearing was held, during which the Assessor stated for the record that he is changing his recommendation to approval with 100% exemption. Doyle moved, seconded by Jansen to approve a 100% exemption on the Exemption Application (Form 451) submitted by Central District Conference Of Mennonite Brethren Churches (Shadow Lake Community Church Improvements Only E1/2 SE1/4 SW1/4 AKA TL 14A 2-13-12, 7902 Capehart Road) as recommended by the Sarpy County Assessor. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

JAY & JENNI PROPERTIES LLC, Lot 1A Block 181 Bellevue:

**MOTION:** After a public hearing, Doyle moved, seconded by Jansen, to deny the Exemption Application (Form 451) submitted by Bellevue Senior Citizen Center (Property currently owned by Jay & Jenni Properties LLC, Lot 1A Block 181 Bellevue) as recommended by the Sarpy County Assessor "Not in an exempt ownership or use". Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

SAINT COLUMBKILLE SHEPHERDS INC. Lot 1 Crusader Complex:

**MOTION:** After a public hearing, Doyle moved seconded by Jones, to deny the Exemption Application (Form 451) submitted by Saint Columbkille Shepherds Inc. (Lot 1 Crusader Complex) as recommended by the Sarpy County Assessor "If use of land changes before August 1st 2008 application may be resubmitted by 8-1-08". Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

**MOTION:** After a public hearing, Jansen moved, seconded by Jones, to approve Exemption Applications (Forms 451) for tax exemption on real and personal property owned by qualifying organizations as recommended by the Sarpy County Assessor. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook. (Assessor's recommendation disapproval)

<u>Organization Name</u>	<u>Parcel Number</u>
St Columbkille Church of Papillion (Vacant Lot. House removed. Applicant may apply before August 1, 2008 if use changes)	010570357
St James United Methodist Church (Rental - Not Exempt)	010630988

#### 4. Adjournment

**MOTION:** At 3:30 P.M. Jansen moved, seconded by Jones, to adjourn until 5/20/2008 at 3:00 P.M. to be preceded by the Board of Commissioners Budget Hearings at 9:30 A.M. Ayes: Jones, Boyd, Doyle & Jansen. Nays: None. Absent: Cook.

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

**Attest:**

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