

CHADRON, NEBRASKA
May 14, 2024
DAWES COUNTY BOARD OF EQUALIZATION

The Public convened meeting of the Dawes County Board of Equalization in special session was commenced at the hour of 8:59 A.M. on the 14th day of May, 2024 and published pursuant to public notice as required by law and or posted. The meeting was called to order by Chairman Webb Johnson. Roll was called and the following Commissioners were present: Commissioner Rivera; Commissioner Stewart, Cheryl Feist, County Clerk, Lindy Coleman, Assessor, Adam Edmund, Deputy County Attorney: Wade Yada, Highway Superintendent; Don Foulk, Matt Watson, Roger Wess, Glenn Price, Boyd Roberts, Stephanie Baumgarten, Ann Krejci, Steve Welch, Ann Buchmann and Ron Miller. The Pledge of Allegiance was recited by those present. Per LB 898 the Chairman announced the location of posted information concerning the Open Meetings Act. The poster can be found on the door next to the United States Flag. Copies of the Act are available upon request by anyone attending the meeting or requesting a copy. Motion by Commissioner Stewart, seconded by Rivera, accepting the agenda. Roll call vote, Ayes: Stewart, Johnson and Rivera. Nays: None. Motion carried. Motion by Commissioner Stewart, seconded by Rivera, to approve the minutes of the April 09, 2024 Commissioner Meeting as recorded noting the minutes indicated the next meeting would be May 13, 2024, however; due to clerical error the meeting was published for May 14, 2024. Roll call vote, Ayes: Johnson, Rivera and Stewart. Nays: None. Motion carried. The Board acknowledged receipt of a TERC letter informing the Board of David Coe's TERC hearing. Lindy Coleman, Assessor, presented tax correction #'s 5341-5353 for the Boards review and approval. Upon review of said tax corrections Commissioner Stewart, seconded by Rivera, moved to approve tax correction #'s 5341-5353 and directed the chairman to sign such. Roll call vote, Ayes: Rivera, Stewart and Johnson. Nays: None. Motion carried.

At 9:05 A.M. the Permissive Exemption Hearing was called to order by Chairman Johnson. At this time, he asked for comments relevant to the appeals hearing. Matt Watson representing the Post Playhouse informed the Board the Post Playhouse is separate from Fort Robinson. They are a 501C Non-Profit and they pay rent to Fort Robinson for use of the building. Each year the playhouse has 24-40 individuals who come to Crawford, Nebraska to live during the Post Playhouse season. The Post Playhouse has to house all these individuals from actors to directors. He went on to say the 2500 square foot building located south on 214 Main Street is used strictly for storage. The building is the only storage facility available to store costumes, props, etc. North of the storage building is an alley and north of the alley there is an area used to move stuff in and out for housing Post Playhouse individuals. Mr. Watson asked the board to reconsider their tax-exempt status. Commissioner Stewart indicated he understands the use of the storage building but the parking lot area is questionable. Glenn Price, representing the First Congregational Church indicated the Ukrainian family is being housed at the Church until they find homes. The Church thought about renting but an income would generate taxes. In so doing, it promotes the faith of the Church and the family temporarily staying at the Church does on occasion attend services. Stephanie Baumgarten, representing the Chadron Arts Center as Treasurer indicated the Arts Center does charge rent to meet operation costs. The fee is \$25.00 per hour with a minimum of three (3) hours or \$300.00 for the day. In 1990 they formed a non-profit to provide a venue for community activities. No tax return is ever filed by the Chadron Arts Center. Don Foulk indicated for the record they are simply trying to maintain a historic building. Memberships help defray operating costs as well. Ron Miller had no comment to add. Commissioner Stewart questioned who monitor's the alcohol being sold at the facility. The answer was the Board of Directors. Membership currently stands at 100-300 members. Roger Wess indicated for the record funding for that goes into housing for the Ukrainians is available. Steve Welch asked how these appeals came about. Lindy Coleman, Assessor, indicated a 501C doesn't automatically qualify an organization as tax-exempt and the State has been taking a look at permissive exemption filings and has started questioning the use of such facilities. She indicated the State is doing this across the Board. A lot of factors play into the process according to Coleman. Commissioner Rivera questioned what type of program is utilized to house refugees. Matt Watson reported the housing program is a 501C3 Federal program and the individuals involved are called humanitarian parolees. Lindy Coleman, Assessor, indicated for the record she believed this 501C3 appears to be a charitable organization. Commissioner

Stewart added this is also a faith-based organization. Roger Wess indicated for the record the name of the 501C3 is Refugee Welcome Circle of Northwest Nebraska. He also informed those present he has all documents relevant to their 501C3 if needed. Another individual informed all present what criteria is necessary for these people to become citizens, obtain green cards, etc. There being no more comment from those present, the Chairman declared the hearing closed at 9:42 A.M.

Commissioner Stewart, seconded by Rivera, moved to approve the tax-exempt status of the Post Playhouse storage building, not the lot in question. Roll call vote, Ayes: Stewart, Johnson and Rivera. Nays: None. Motion carried. Commissioner Stewart, seconded by Rivera, moved to approve the tax-exempt status of the First Congregational Church as a charitable organization. Roll call vote, Ayes: Rivera, Stewart and Johnson. Nays: None. Motion carried. Commissioner Stewart, seconded by Rivera, moved to approve the tax-exempt status of the Chadron Arts Center as an exempt organization. Roll call vote, Ayes: Rivera, Stewart and Johnson. Nays: None. Motion carried. In other business the board was informed Maple Ridge apartments sent in a Form 425 (report of real destroyed property). She indicated that one set of apartments burned on March 27, 2024 due to human error. The Assessor reported the new value, taking into consideration the loss, has been set at \$799,765,000.00 and the property has been in tax sale status since 2020. The board took no action at this time regarding the Form 425.

At 9:59 A.M. Sam Wellnitz, Treasurer, presented two (2) hospital vehicles to be used for home health and hospice. Camp Norwesca also had two (2) exemption renewals and Community Action was renewing their fleet of vehicles. Discussion ensued amongst the board and the Treasurer. Commissioner Stewart, seconded by Rivera, moved to approve the continued exemption status for Camp Norwesca on a 2015 Dodge Journey and a 2005 Ford pickup. Roll call vote, Ayes: Stewart, Johnson and Rivera. Nays: None. Motion carried. Commissioner Stewart, seconded by Rivera, moved to approve the exemption renewals submitted by NW Community Action, the hospitals two (2) vehicles and Region 23 Emergency Management GMC Terrain. Roll call vote, Ayes: Johnson, Rivera and Stewart. Nays: None. Motion carried. A listing of all the vehicles involved with renewal are available at the Treasurer's office during normal business hours.

There being no further business to be conducted by the Dawes County Board of Equalization, the Chairman adjourned the meeting at 10:08 A.M. The next meeting will be held on June 11, 2024 at 9:00 A.M. A current Agenda to the Board of Equalization proceedings is kept on file in the County Clerk's office during normal business hours for inspection, but the agenda will close by 12:00 P.M. on Thursday, June 06, 2024. The agenda may be modified to include items of emergency nature. The meetings of the Dawes County Board of Equalization are open to the public. The meeting will be held in the Commissioners Room located in the Courthouse. **Disclaimer: A complete text of all resolutions passed by the Board of Equalization is available upon request in the County Clerk's office during normal business hours.**

ATTEST: _____
Cheryl Feist
Dawes County Clerk

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EQUALIZATION
