

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, FEBRUARY 7, 2023**  
**IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING**  
**COUNTY-CITY BUILDING, ROOM 112**

**COMMISSIONERS: Christa Yoakum, Chair; Sean Flowerday, Vice Chair;**  
**Roma Amundson, Matt Schulte, and Rick Vest**

Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board and the Lancaster County Nebraska website, emailed to the media and published in the Lincoln Journal Star print and digital editions on February 3, 2023.

Commissioners present: Christa Yoakum, Chair; Roma Amundson; Matt Schulte and Rick Vest

Commissioners absent: Sean Flowerday, Vice Chair

Others present: Dave Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Candace Berens, Deputy County Attorney; Rachel Garver, County Treasurer; Dan Nolte, Assessor/Register of Deeds; Cori Beattie, Deputy Assessor/Register of Deeds; Derrick Niederklein, Chief Field Deputy Assessor/Register of Deeds; Matt Hansen, County Clerk; Courtney Lyons, Deputy County Clerk; Leslie Brestel and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 10:03 a.m., and the location of the Nebraska Open Meetings Act was announced.

**1) MINUTES**

A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, January 17, 2023.

**MOTION:** Vest moved and Amundson seconded approval of the minutes. Vest, Amundson, Schulte and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS**

**MOTION:** Amundson moved and Vest seconded approval of the additions and deductions to the tax assessment rolls. Vest, Amundson, Schulte and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**3) APPEAL ON DISQUALIFICATION FROM SPECIAL (GREENBELT) VALUATION**

A. Patrick and Tracy Thomas

Derrick Niederklein, Chief Field Deputy Assessor/Register of Deeds, stated that after reviewing the reason for denial of the 14.34 acres tract of land, that it is no longer used for the primary use of an agriculture/horticulture product.

Vest inquired if only a portion of the property does not qualify, as the property owner states he pastures steers and farms 250 acres. Niederklein presented a picture of the 14.34 acres in question (Exhibit 1) and stated per statutes we need to look at the primary use of the special valuation land. He stated per statutes six acres are included in the home and the area associated with the home. After review of the remaining property, the land is used for a recreational motor cross track and not agriculture/horticulture products. He added that the fact the property owner farms additional land in the area does not have an impact on the 14.34 parcel that was assessed.

Schulte inquired about the review process of special valuations. Niederklein stated the requirement is to review special valuation properties every six years, but our review process is ongoing as many things could be brought to the Assessor Office's attention.

Amundson inquired if income was considered during the review process. Niederklein stated income is not used. The assessor looks at the primary use of the land and if it is used for commercial production.

**MOTION:** Amundson moved and Vest seconded to deny the Notice of Disqualification from Special (Greenbelt) Valuation appeal based on the recommendations of the Assessor/Register of Deed's Office. Schulte, Vest, Amundson and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**4) PUBLIC HEARING**

**A. Motor Vehicle Tax Exemptions Applications (See correlating item 5A)**

Mercy City Church	People's City Mission
Sesostris Shrine	Troop 12 Foundation Inc
LUX Center for the Arts	The Salvation Army
Bethel Baptist Church	CenterPointe, Inc
Family Service Association of Lincoln	Adventsource, Inc
Pius X High School	Mount Zion Baptist Church
Lutheran Family Services	

The Chair opened the public hearing.

No one appeared to testify on the motor vehicle tax exemption applications.

The Chair closed the public hearing.

**5) ACTION ON THE PRECEEDING ITEMS:**

**A. Motor Vehicle Tax Exemptions Applications**

**MOTION:** Schulte moved and Vest seconded approval of the motor vehicle tax exemption applications. Amundson, Schulte, Vest and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**6) PUBLIC COMMENT:** Those wishing to speak on items relating to County Board of Equalization business not on the agenda may do so at this time.

No one appeared for public comment.

**7) ADJOURNMENT**

**MOTION:** Vest moved and Schulte seconded to adjourn at 10:11 a.m. Vest, Amundson, Schulte and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.



Matt Hansen  
Lancaster County Clerk



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**EXHIBIT**  
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