

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, JANUARY 4, 2022
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY-CITY BUILDING, ROOM 112

COMMISSIONERS: Deb Schorr, Chair; Christa Yoakum, Vice Chair;
Roma Amundson, Sean Flowerday, 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 December 30, 2021.

Commissioners present: Deb Schorr, Chair; Christa Yoakum, Vice Chair; Roma Amundson, Sean Flowerday and Rick Vest

Others present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Jen Holloway, Deputy County Attorney; Rachel Garver, County Treasurer; Scott Gaines, Deputy Assessor/Register of Deeds; Cori Beattie, Deputy County Clerk; Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:21 a.m., and the location of the Nebraska Open Meetings Act was announced.

1) ELECTION OF OFFICERS

A. Election of 2022 Officers for Lancaster County Board of Equalization

MOTION: Amundson moved and Flowerday seconded to nominate Deb Schorr as Chair and Christa Yoakum as Vice Chair of the Board of Equalization for 2022. Amundson, Yoakum, Schorr, Flowerday and Vest voted yes. Motion carried 5-0.

2) MINUTES

A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, December 14, 2021

MOTION: Vest moved and Yoakum seconded approval of the minutes. Yoakum, Flowerday, Vest and Schorr voted yes. Amundson abstained. Motion carried 4-0 with one abstention.

3) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

MOTION: Flowerday moved and Amundson seconded approval of the additions and deductions to the tax assessment rolls. Amundson, Yoakum, Flowerday, Vest and Schorr voted yes. Motion carried 5-0.

4) APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY TAX

- A.** Farabee Mechanical, Inc
- B.** Innovative Pain & Spine Specialists, LLC
- C.** GQR, Inc

Scott Gaines, Deputy Assessor/Register of Deeds, stated the appeals have a mandatory penalty set in statute. Since the taxpayers did not file with the Assessor/Register of Deeds in a timely matter, it was Gaines' recommendation to deny the appeals as the County has no statutory authority to waive penalties.

MOTION: Amundson moved and Vest seconded to deny the appeals based on the recommendation of the Assessor/Register of Deeds Office. Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.

5) **PUBLIC HEARING**

A. Motor Vehicle Tax Exemptions Applications (See correlating item 6A)

Sesostris Temple
Christian Record Services, Inc
St. Joseph Catholic Church and School
Goodwill Industries
Grace Lutheran Church
St. Mark's United Methodist Church

Bryan Medical Center
CHI Health St. Elizabeth
Union College
Allon Chapel SDA Church
Madonna Rehabilitation

The Chair opened the public hearing.

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

The Chair closed the public hearing.

6) **ACTION ITEMS**

A. Motor Vehicle Tax Exemptions Applications

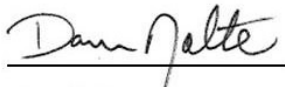
MOTION: Vest moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Amundson, Yoakum, Flowerday, Vest and Schorr voted yes. Motion carried 5-0.

7) **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.

8) **ADJOURNMENT**

MOTION: Vest moved and Amundson seconded to adjourn at 9:26 a.m. Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

