

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, JANUARY 18, 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 January 14, 2022.

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; Dan Nolte, County Clerk; Leslie Brestel and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:46 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 4, 2022

MOTION: Amundson moved and Yoakum seconded approval of the minutes. Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.

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. Flowerday, Vest, Amundson, Yoakum and Schorr voted yes. Motion carried 5-0.

3) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES

- A.** North American Islamic Trust

Scott Gaines, Deputy Assessor/Register of Deeds, recommended approval of the assessed valuation change to correct an error the Assessor/Register of Deeds Office made in estimating the degree of completion on the new construction completed by the North American Islamic Trust in 2021.

MOTION: Vest moved and Yoakum seconded approval of the notice of assessed valuation change. Yoakum, Flowerday, Vest, Amundson and Schorr voted yes. Motion carried 5-0.

4) APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY TAX

- A.** Gabrielle Sullivan LLC

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

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

5) PUBLIC HEARING

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

St. Paul's Lutheran Church	The Salvation Army
MiddleCross Church	Wyuka Cemetery and Funeral Home
People's City Mission	Troop 12 Foundation Inc
Bryan Medical Center	

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: Amundson moved and Vest seconded approval of the motor vehicle tax exemption applications. Vest, Amundson, Yoakum, Flowerday 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 Flowerday seconded to adjourn at 9:50 a.m. Flowerday, Vest, Amundson, Yoakum and Schorr voted yes. Motion carried 5-0.


Dan Nolte
Lancaster County Clerk

