

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**ZOOM MEETING**  
VIEWING AVAILABLE VIA YOUTUBE AT <https://www.youtube.com/lnktvcity>  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, FEBRUARY 2, 2021**  
**IMMEDIATELY FOLLOWING THE LANCASTER COUNTY BOARD**  
**OF COMMISSIONERS MEETING**

*Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board, the Lancaster County, Nebraska, web site, emailed to the media and published in the Lincoln Journal Star print edition and website on January 29, 2021.*

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

Others present: Scott Gaines, Deputy Assessor/Register of Deeds; Rachel Garver, County Treasurer; David Derbin, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:28 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 19, 2021.

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

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

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

3) **PUBLIC HEARINGS:**

- A. Horizons Community United Methodist Church's request to waive the penalty for the late filing of their Statement of Reaffirmation of Tax Exemption Application (form 451A). (See correlating item 4A)

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath and said this is a reaffirmation of a previously approved exemption. The reaffirmation is required to be filed by December 31<sup>st</sup> and when filed timely it will automatically extend the exemption. The Statute allows for late filing until June 30<sup>th</sup> with penalties

for every month filed late. The Assessor/Register of Deeds office is required to apply the penalty and the County Attorney's Office has made it clear that the County Board has no authority to waive the penalty. The recommendation of the Assessor/Register of Deeds Office is to deny the request to waive the penalty.

Vest clarified the exemption will continue but the penalty will apply as the procedures are clearly laid out within State Statute regarding the Board's options.

No one appeared in support or in a neutral position.

The Chair closed the public hearing.

The Board voted on correlating item 4A.

**B. Motor Vehicle Tax Exemptions Applications. (See correlating item 4B)**

<b>Lutheran Family Services of Nebraska Inc.</b>	<b>CenterPointe, Inc.</b>
<b>Wyuka Cemetery and Funeral Home</b>	<b>Peoples City Mission</b>
<b>Catholic Social Services</b>	<b>Union College</b>
<b>LUX Center for the Arts</b>	

The Chair opened the public hearing.

No one appeared in support, opposition or in a neutral position.

The Chair closed the public hearing.

The Board voted on correlating item 4B.

**4) ACTION ON THE FOLLOWING:**

- A. Horizons Community United Methodist Church's request to waive the penalty for the late filing of their Statement of Reaffirmation of Tax Exemption Application (form 451A).**

**MOTION:** Amundson moved and Flowerday seconded to deny the waiver request based on the recommendation of the County Attorney. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.

The Board discussed item 3B.

**B. Motor Vehicle Tax Exemption Applications.**

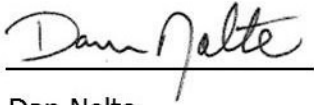
**MOTION:** Amundson moved and Schorr seconded to approve the motor vehicle tax exemption applications. Amundson, Yoakum, Flowerday, Schorr and Vest voted yes. Motion carried 5-0.

- 5) 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 discussion was held.

6) ADJOURNMENT

**MOTION:** Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:35 a.m. Schorr, Amundson, Yoakum, Flowerday and Vest voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk

