



**MEETING MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
TUESDAY, FEBRUARY 6, 2024  
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING  
COUNTY-CITY BUILDING, ROOM 112**

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

*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 6, 2024.*

Commissioners present: Sean Flowerday, Chair  
Rick Vest, Vice Chair  
Roma Amundson  
Matt Schulte and  
Christa Yoakum

Others present: David Derbin, Chief Administrative Officer  
Kristy Bauer, Deputy Chief Administrative Officer  
John Ward, Deputy County Attorney  
Rachel Garver, County Treasurer  
Dan Nolte, Assessor/Register of Deeds  
Courtney Lyons, Deputy County Clerk  
Meggan Reppert-Funke, County Clerk's Office

Flowerday called the meeting to order at 10:51 a.m., and the Deputy Clerk announced the location of the Nebraska Open Meetings Act.

1) **MINUTES**: Approval of the minutes of the Board of Equalization meeting held on Tuesday, January 16, 2024.

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

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

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

### 3) PUBLIC HEARINGS

#### A. Motor Vehicle Tax Exemption Applications (Correlating Item 4A):

Mercy City Church Inc  
Mosaic in Southeast Nebraska  
Troop 12 Foundation Inc  
LUX Center for the Arts

CenterPoint, Inc.  
Trinity Lutheran Church & School  
Mount Zion Baptist Church  
Bethel Baptist Church

Flowerday opened the public hearing.

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

Flowerday closed the public hearing.

### 4) ACTION ON THE FOLLOWING

#### A. Motor Vehicle Tax Exemption Applications

**MOTION:** Yoakum moved and Amundson seconded approval of the motor vehicle tax exemption applications. Schulte, Yoakum, Vest, Amundson, and Flowerday 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.

Frank Haverkamp, Havelock Manor owner, expressed concern about a valuation increase on his business property due to a change in how the assessor calculates business profits.

Monte Froehlich, Pemberly Place owner, expressed concern about a valuation increase on his business property. He displayed a document with the valuation for the last five years.

Jason Lang, Fallbrook Assisted Living, expressed concern about a valuation increase on his business property. He said the data the assessor is using is outdated. He urged the Board to appeal to the Tax Equalization and Review Commission (TERC) on behalf of senior living facilities.

Virgil Carner, Orchard Park Assisted Living, expressed concern about a valuation increase on his business property. He is unable to increase rates on residents because most are on Medicaid.

Gayleen Bradley, Orchard Park Assisted Living, stated there are 49 residents living there with 35 residents on Medicaid. Costs have risen, and they cannot afford the increase in taxes.

Jason Harnisch, Nye Health Services, expressed concern about a valuation increase on the facility. He said there is something wrong with the formula the assessor is using. He asked the Board to take action to correct the valuation.

### 6) **ADJOURNMENT**

**MOTION:** Vest moved and Amundson seconded to adjourn at 11:18 a.m. Amundson, Schulte, Yoakum, Vest, and Flowerday voted yes. Motion carried 5-0.

  
Matt Hansen  
Lancaster County Clerk

