

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, FEBRUARY 15, 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 February 11, 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; John Ward, 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 9:58 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, February 1, 2022

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

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

**MOTION:** Amundson moved and Yoakum 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. Jay and Phyllis Hansen
- B. Robert B and Victoria Northrup

Scott Gaines, Deputy Assessor/Register of Deeds, provided an overview of the changes. He said the Hansens converted an outbuilding into a residence without a permit so the change reflects the addition of living space. The change to the Northrup property is to correct listing errors for tax year 2021. He recommended approval of both notices.

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

**4) APPEAL OF DISQUALIFICATION OF SPECIAL (GREENBELT) VALUATION FOR J BOMAN BASTANI**

Gaines stated the property was annexed into the city limits of Lincoln in September of 2021. By state law, once a property is annexed into city limits it no longer qualifies for special (greenbelt) valuation. He added if the property is farmed, it can receive an adjustment based off the property's full market value but it no longer qualifies for an agricultural value. The Assessor's Office recommended denial of the appeal

**MOTION:** Amundson moved and Yoakum seconded to deny the appeal 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. 451 Exemption Applications for the following years:

1. 2021 (See correlating item 6A)
2. 2022 (See correlating item 6B)

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath.

Gaines recommended denial of the 2021 application since it was received after the July 1st deadline.

Gaines recommended approval of the 2022 applications with the following exceptions:

1. 95% exemption for Centurion Nebraska LLC and CHI Nebraska as 5% of the building will be leased to taxable entities; and
2. 9.24% exemption for IRC III LLC (two applications) which accounts for the ten assisted living units.

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

The Chair closed the public hearing.

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

1. Mount Zion Baptist Church
2. LUX Center for the Arts
3. Lutheran Family Services of Nebraska
4. Adventsource Inc
5. Food Bank of Lincoln, Inc

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. 2021 451 Exemption Application

**MOTION:** Vest moved and Amundson seconded denial of the 2021 451 exemption application. Flowerday, Vest, Amundson, Yoakum and Schorr voted yes. Motion carried 5-0.

**B. 2022 451 Exemption Application**

**MOTION:** Vest moved and Amundson seconded approval of the 2022 451 exemption applications with exception of Centurion Nebraska and CHI Nebraska receiving 95% exemption and two applications for IRC III LLC receiving a 9.24% exemption. Yoakum, Flowerday, Vest, Amundson and Schorr voted yes. Motion carried 5-0.

**C. Motor Vehicle Tax Exemptions Applications**

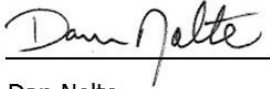
**MOTION:** Amundson moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Amundson, Yoakum, Flowerday, Vest and Schorr voted yes. Motion carried 5-0.

- 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 10:10 a.m. Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk

