

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, APRIL 4, 2023
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY-CITY BUILDING, ROOM 112

COMMISSIONERS: Christa Yoakum, Chair; Sean Flowerday, Vice Chair;
Roma Amundson, Matt Schulte, 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 March 31, 2023.

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

Others present: Dave 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; Cori Beattie, Deputy Assessor/Register of Deeds; Matt Hansen, County Clerk; Courtney Lyons, Deputy County Clerk; Leslie Brestel and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:41 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, March 21, 2023.

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

3) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES

- A.** Starostka-Lewis LLC
- B.** Angel Strub

Cori Beattie, Deputy Assessor/Register of Deeds, recommended value changes due to clerical errors. She added the Starostka-Lewis LLC property is within the Lincoln city limits and has been farmed since January 2022. Per the Lincoln/Lancaster Planning Department, the property was plotted by the Department as undevelopable outlets for water retention purposes. Beattie stated the Assessor/Register of Deeds recommends a change to developmental ground from rural market ground. Beattie stated the Assessor/Register of Deeds recommends a value change to reflect the real market value of the property for the Angel Strub property due to new construction in 2022.

MOTION: Vest moved and Amundson seconded approval to the notices of assessed valuation change for taxation purposes as recommended by the County Assessor's Office. Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

4) PUBLIC HEARING

A. Motor Vehicle Tax Exemptions Applications (See correlating item 5A)

City Impact	The Catholic Bishop of Lincoln
Noah's Ark	Cornhusker Council
St. Monica's Home	YMCA of Lincoln Nebraska
First Lutheran Church	Lincoln Literacy Council
Catholic Social Services	Lincoln Medical Education Partnership
Lincoln Berean Church	Trinity United Methodist Church of Lincoln
Nebraska Safety Council	Slavic Christian Church
Madonna Rehabilitation Hospital	

The Chair opened the public hearing.

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

The Chair closed the public hearing.

5) ACTION ON THE PRECEEDING ITEMS:

A. Motor Vehicle Tax Exemptions Applications

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

6) 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.

7) ADJOURNMENT

MOTION: Vest moved and Flowerday seconded to adjourn at 9:45 a.m. Flowerday, Vest, Amundson, Schulte and Yoakum voted yes. Motion carried 5-0.



Matt Hansen
Lancaster County Clerk

