

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, APRIL 6, 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 April 2, 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; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:25 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 16, 2021.**

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

3) NOTICES OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSE:

- A. Pelican Finance LLC**
B. AV LLC

Scott Gaines, Deputy Assessor/Register of Deeds, said these two changes are due to clerical errors made by the Assessor's Office and recommended approval to correct the assessed values. The property owners have 30 days to appeal these changes.

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

4) PUBLIC HEARINGS:

- A. 451 Exemption Applications for the following years:**
- 1. 2020 (See correlating item 5A)**
 - 2. 2021 (See correlating item 5B)**

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath and said the recommendation for the two 2020 applications is denial as both applications were received after the June 30th deadline. He said the recommendation for the 2021 applications is approval of every application. He noted the St. Joseph application is a partial exemption for the east half of the building pursuant to their request. The Assessor/Register of Deeds Office recommended approval of the CenterPointe and Cause Collective applications with a late filing penalty.

A member of the audience inquired about the 2020 applications. Vest confirmed per State law the Board has no leeway regarding late filings.

Tammy Stevenson, The Bridge Behavioral Health, was administered the oath and said she was available in the event the Board had questions regarding their application.

The Chair closed the public hearing.

The Board voted on items 5A and 5B.

B. Notices of Proposed Change in Exemption Status (See correlating items 5C):

- 1. Northern Lighthouse**
- 2. East Lincoln Christian Church**
- 3. Region V Foundation**

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath and said these three properties have recently sold which automatically removes them from their exemption. He noted two of these properties were sold to another church and the new owners have filed for exemptions.

The Chair closed the public hearing.

The Board voted on item 5C

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

Goodwill Industries Serving Southeast NE Inc.	Lincoln Literacy Council
The Catholic Bishop of Lincoln	YMCA of Lincoln
Calvary Cemetery	First Lutheran Church
St. Monica's Home	Christ's Place
Mosaic Southeast	

The Chair opened the public hearing.

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

The Chair closed the public hearing.

The Board voted on item 5D.

5) **ACTION ON THE FOLLOWING:**

A. **2020 451 Exemption Applications**

MOTION: Flowerday moved and Yoakum seconded denial of the 2020 exemption applications. Schorr, Amundson, Yoakum, Flowerday and Vest voted yes. Motion carried 5-0.

B. **2021 451 Exemption Applications**

MOTION: Schorr moved and Flowerday seconded approval of the 2021 exemption applications with CenterPointe and Cause Collective receiving a late filing penalty and a partial approval for St. Joseph Institute. Flowerday, Schorr, Amundson, Yoakum and Vest voted yes. Motion carried 5-0.

C. **Notices of Proposed Change in Exemption Status**

MOTION: Amundson moved and Flowerday seconded approval of the notices of proposed change in exemption status. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.

D. **Motor Vehicle Tax Exemption Applications**

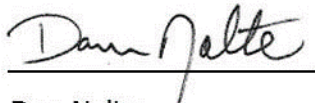
MOTION: Schorr moved and Amundson seconded approval of the motor vehicle tax exemption applications. Amundson, Yoakum, Flowerday, Schorr and Vest voted yes. Motion carried 5-0.

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: Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:37 a.m. Schorr, Amundson, Yoakum, Flowerday and Vest voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

