

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, APRIL 18, 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 April 14, 2023.

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

Others present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Dan Zieg, Chief Deputy County Attorney; 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 9:32 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, April 4, 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 Flowerday 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) APPEAL OF NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:

- A.** State of Nebraska
- B.** The Board of Regents of the University of Nebraska (4 parcels)

Dan Zieg, Chief Deputy County Attorney stated there are ongoing Tax Equalization and Review Commission (TERC) appeals from previous years for these properties. Zieg stated on March 27, 2023 Lancaster County received an order from TERC that the Board of Regents of the University of Nebraska Student Union parcels are taxable. The County Attorney's Office recommendation is to deny the appeals.

Vest inquired if all parcels were related to The University of Nebraska. Zieg stated no, one parcel is for the Scooter's Coffee Shop that is located within the Nebraska State Office Building.

MOTION: Amundson moved and Flowerday seconded to deny the appeals. 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)

1. Calvary Cemetery
2. Cristo Rey Catholic Church
3. First Baptist Church
4. Our Saviour's Lutheran Church
5. Tabitha 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.

5) ACTION ON THE PRECEEDING ITEMS:

A. Motor Vehicle Tax Exemptions Applications

MOTION: Vest moved and Amundson seconded approval of the motor vehicle tax exemption applications. Amundson, Schulte, Flowerday, Vest 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 9:36 a.m. Vest, Amundson, Schulte, Flowerday and Yoakum voted yes. Motion carried 5-0.



Matt Hansen
Lancaster County Clerk

