

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, APRIL 20, 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 16, 2021.

Commissioners present: Rick Vest, Chair; Deb Schorr, Vice Chair; Roma Amundson; and Christa Yoakum

Commissioner absent: Sean Flowerday

Others present: Scott Gaines, Deputy Assessor/Register of Deeds; Rachel Garver, County Treasurer; David Derbin, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:45 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 6, 2021.**

MOTION: Amundson moved and Yoakum seconded approval of the minutes. Schorr, Amundson, Yoakum and Vest voted yes. Flowerday was absent. Motion carried 4-0.

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

MOTION: Schorr moved and Yoakum seconded approval of the additions and deductions. Schorr, Amundson, Yoakum and Vest voted yes. Flowerday was absent. Motion carried 4-0.

3) APPEAL ON NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:

- A. Board of Regents**

Scott Gaines, Deputy Assessor/Register of Deeds, said this is an ongoing issue with the Board of Regents regarding the food court and whether or not that is used for a public purpose. The recommendation of the Assessor/Register of Deeds would be to deny this appeal. The Board of Regents has two appeals from previous years in front of TERC (Tax Equalization and Review Commission) that will be heard in June, 2021 and they will look for direction following the TERC decision.

MOTION: Schorr moved and Yoakum seconded to following the recommendation of the Assessor/Register of Deeds and deny the appeal from the Board of Regents. Yoakum, Schorr, Amundson and Vest voted yes. Flowerday was absent. Motion carried 4-0.

4) **PUBLIC HEARINGS:**

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

Cornhusker Council, Boy Scouts of America	First Baptist Church
Lincoln Medical Education Partnership	Christian Student Fellowship
Connecting Pointe Church / Noah's Ark Daycare	

The Chair opened the public hearing.

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

The Chair closed the public hearing.

5) **ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS**

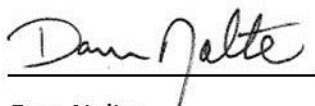
MOTION: Amundson moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Amundson, Yoakum, Schorr and Vest voted yes. Flowerday was absent. Motion carried 4-0.

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 9:48 a.m. Schorr, Amundson, Yoakum and Vest voted yes. Flowerday was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk

