

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, JUNE 20, 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 June 16, 2023.

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

Commissioners absent: Matt Schulte

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; Brian Grimm, Chief Field Deputy Assessor/Register of Deeds; Matt Hansen, County Clerk; Courtney Lyons, Deputy County Clerk; and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:51 a.m., and Chair Yoakum announced the location of the Nebraska Open Meetings Act.

1) MINUTES

A. Approval of the minutes of the Board of Equalization meeting held on Tuesday, June 6, 2023.

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

3) REPORT OF DESTROYED REAL PROPERTY (FORM 425) – For Jeff Schumacherr

Jeff Schumacher, Lancaster property owner, stated he filed the report because of a fire that caused damage to his property. Dan Zieg, Chief Deputy County Attorney, stated the County Attorney's Office recommends the Board denies the report due to the unknown origins of how the fire started. Zieg interprets the law to mean the cause of the damage must be due to a natural disaster. Schumacher agreed the cause of the fire is unknown.

Board members and Zieg discussed the interpretation of the state statute that lists reasons the Board can approve the report to lower the property value.

MOTION: Vest moved and Amundson seconded to deny the report of destroyed real property as recommended by the County Attorney's Office. Flowerday, Vest, Amundson and Yoakum voted yes. Schulte was absent. Motion carried 4-0.

4) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES

- A.** Jon C and Deonne L Bruning
- B.** Centurion Nebraska LLC
- C.** Lancaster County School District 001 aka Lincoln Public Schools
- D.** Mavis A Reller, Revocable Trust Life Estate
- E.** L of Lincoln LLC et al.
- F.** Roger and Sharon Hergenrader

Brian Grimm, Chief Field Deputy Assessor/Register of Deeds, provided reasons for the proposed valuation changes for Items 4A through 4F. For Item 4A, it was discovered during an inspection a building was permitted as a shop that was a pool house with full electrical and plumbing. Item 4B was an improvement on lease land and should have been removed. Item 4C will be a future site for Lincoln Public Schools but currently is being farmed and is an income producing property. For Item 4D, the soil types were calculated incorrectly. Item 4E was classified differently than for what it is being used. Item 4F is a mobile home that was incorrectly valued.

MOTION: Flowerday moved and Vest seconded approval to the notices of assessed valuation change for taxation purposes as recommended by the County Assessor's Office. Amundson, Flowerday, Vest and Yoakum voted yes. Schulte was absent. Motion carried 4-0.

5) PUBLIC HEARING

- A.** Motor Vehicle Tax Exemptions Application for Peace Lutheran Church (See correlating item 6A)

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 ON THE PRECEEDING ITEMS:

- A.** Motor Vehicle Tax Exemptions Applications

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

- 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.

Joan Casey, Lancaster resident, provided data and evidence that properties are being systematically overvalued (Exhibit 1). She stated she was denied access to an assessment report that was previously available.

Richard Oxley, Lancaster resident, stated he was also denied access to an assessment report when it should be available to the public.

8) ADJOURNMENT

MOTION: Vest moved and Amundson seconded to adjourn at 10:13 a.m. Flowerday, Vest, Amundson and Yoakum voted yes. Schulte was absent. Motion carried 4-0.

Matt Hansen

Matt Hansen
Lancaster County Clerk

