

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, JULY 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 on June 10, 2021 and published in the Lincoln Journal Star print edition and website on June 11, 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; Ann Ames, Deputy Chief Administrative Officer; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk; and Leslie Brestel, 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, June 15, 2021.

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

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

Heartland Living LLC	Richard L and LaLanne Drake
Wilderness Hills Apartments LLC	Susan Rae Wunderlich
Red Bishop Heights JV LLC (2 notices)	

Scott Gaines, Deputy Assessor/Register of Deeds, said the recommendation is to approve the notices as there were errors in the values and follow up from TERC decisions.

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

4) 425 FILING – REPORT OF DESTROYED REAL PROPERTY:

A. Michel H. and Fayrouz S. Fayad

Dan Zieg, Chief Deputy County Attorney, stated the property suffered a fire in February 2021 due to faulty wiring during a remodel. The interpretation under the statute is that the property must be destroyed by natural causes. Additionally, in June 2021, the Department of Revenue issued an information guide that upheld this interpretation. Zieg recommended a denial of the filing.

MOTION: Schorr moved and Flowerday seconded to deny the filing. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.

5) PUBLIC HEARINGS:

A. Motor Vehicle Tax Exemptions Applications (See correlating item 6)

North American Martyrs Church/School	Villa Marie School
Angelic Temple Church of God in Christ	Catholic Social Services
The American Legion, Department of Nebraska	Food Bank of Lincoln, WC
Gentle Shepherd Baptist Church	American Red Cross
Our Saviour's Lutheran Church	Radiant Church
Eastridge Presbyterian Church	University of Nebraska Foundation

The Chair opened the public hearing.

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

The Chair closed the public hearing.

6) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

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

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.

No one appeared for public comment.

8) ADJOURNMENT

MOTION: Schorr moved and Amundson seconded to adjourn at 9:50 a.m. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.

Dan Nolte

Dan Nolte
Lancaster County Clerk

