

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, JULY 7, 2020
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY
BOARD OF COMMISSIONERS MEETING

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on July 2, 2020.

Commissioners present: Sean Flowerday, Chair; Rick Vest, Vice Chair; Roma Amundson; Deb Schorr; 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; and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:21 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 16, 2020.**

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

2) **ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS**

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

3) **PUBLIC HEARINGS:**

- A. **Appeal on rejection of Homestead Exemption from David R. Anderson (See correlating item 4)**

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath and said this homeowner applied for homestead but due to a legal dispute, they are not the current owner of record; the bank is the current owner. The applicant should be the owner of record to qualify for homestead exemption and he does not qualify according to the law.

Vest asked if there was a difference between a homeowner with a mortgage and this situation. Gaines said even with a mortgage the homeowner is still the owner of record. In this case, the house was foreclosed on and the bank is the owner of record. Gaines clarified that homestead exemption is when the State of Nebraska pays taxes on the property. There are a number of qualification requirements in order to be approved.

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

The Chair closed the public hearing.

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

Way of God thru Jesus Christ Church Ministries, Inc	Tabitha, Inc.
Wyuka Cemetery and Funeral Home	Radiant Church
North American Martyrs Church/School	Capital Humane Society
University of Nebraska Foundation	CrossBridge Christian Church
Gentle Shepherd Baptist Church	First United Methodist Church

The Chair opened the public hearing.

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

The Chair closed the public hearing.

4) ACTION ON APPEAL OF HOMESTEAD EXEMPTION REJECTION

MOTION: Vest moved and Amundson seconded to reject the homestead exemption appeal. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

5) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

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

6) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PRUPOSES:

A. Lancaster County School District #1 a/k/a Lincoln Public Schools (7 notices)

Gaines said there are seven outlots that surround Kooser Elementary School. The school district is in the process of developing some of the lots. This does not change the taxable status on the lots, but the assessed values needed to be established. This addresses the value in the event any of the lots are sold for future development and they will be taxed at that time.

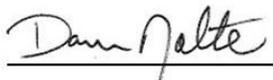
MOTION: Amundson moved and Schorr seconded approval of the assessed valuation notices. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

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 the Lancaster County Board of Equalization meeting at 9:31 a.m. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.


Dan Nolte
Lancaster County Clerk

