

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 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 July 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; Dan Zieg, Chief Deputy County Attorney; Rachel Garver, County Treasurer; Dan Nolte, Assessor/Register of Deeds; Cori Beattie, Assessor/Register of Deeds Chief Administrative Deputy; Brian Grimm, Assessor/Register of Deeds Chief Field Deputy; Matt Hansen, County Clerk; Courtney Lyons, Deputy County Clerk; and Meggan Reppert-Funke, County Clerk's Office

Yoakum called the meeting to order at 11:48 a.m. and 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 20, 2023.

MOTION: Amundson moved and Flowerday seconded approval of the minutes. Vest, Amundson, Flowerday and Yoakum voted yes. Schulte abstained. Motion carried 4-0 with an abstention.

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) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES

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| A. Jeffrey L and Terri Horst | D. Bridgeport Apt LP |
| B. James R Gosnell | E. Waterbrook Apt |
| C. Jack Estates LP (15 parcels) | |

Dan Zieg, Deputy County Attorney, stated the properties are Section 42 properties that need to be brought in line with properties that have already been protested. He reminded the Board that he briefed them on the issue at a previous meeting.

MOTION: Schulte moved and Amundson seconded to approve the notice of assessed valuation change for property taxation purposes as recommended by County Assessor/Register of Deeds Office.

Vest noted he was absent for the briefing and asked for more information on the item. Zieg restated the reasons for the valuation changes, including ensuring that all properties are treated equally. Vest asked what the final outcome would be. Zieg stated a case is still under appeal in the court system, but he expects it to be decided by the end of the year. Flowerday said a legislative fix is needed. Yoakum stated the Board's business is to align the properties with other properties. Schulte asked if the Board had previously changed properties

with a value of zero, and Zieg stated yes, in addition to other properties. Flowerday asked what the difference was between these properties and the properties the Board already addressed, and Zieg explained the difference.

ROLL CALL: Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

4) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES (GREENBELT):

Branden & Rebeka Brazee	Matthew & Devori Spangler	Russell F & Rennae K Anderson
Amanda & Phillip Schneider	Nathan & Michaela Habe	David E & Jeannie R Seeley
Marilyn & Frank T Mearthur	Lincoln Turf Farms LLC	Matthew & Camilla Slauson
Anderson Homes Inc (2)	Charles & Tara Duncan (4)	Southwest Folsom Development LLC
John A Herrod III	Donald W Spilker Irrevocable Trust	Mark McCall
Martin V & Barbara Erickson (2)	Keith K & Jana R Spilker	Maureen Bausch
Jeffrey R Stolzer	Daniel Bontrager	Christopher L & Aimee M Ibsen
Doug & Karla Malone	Timbercrest Ridge LLC	Kevin & Brittany Larson
Legacy Model Properties LLC	Ward F Hope LLC (2)	Jehangir Bowman Bastani
Timothy J & Sherry K Kubicek	Heritage Farms Inc	Herbert Jeys Estate
Richard J & Sandra K Hosek (3)	Mary F Langer	Adam L & Suzanne A Humeniak (2)
Terry & Joann Workman (3)	Daniel & Christal R Dehning (2)	Bradley & Geraldine L Canoyer

Brian Grimm, Assessor/Register of Deeds Chief Field Deputy, stated the properties are new applications for special valuation for agricultural or horticultural properties. Some are newly eligible due to a legislative change. Schulte noted some properties have large valuation changes and Grimm explained the reasons for the large decrease for some properties.

MOTION: Flowerday moved and Amundson seconded approval of the notices of assessed valuation change for taxation purposes as recommended by the County Assessor/Register of Deeds Office. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.

5) PUBLIC HEARING

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

Capital Humane Society	University of Nebraska Foundation
Eastridge Presbyterian Church	North American Martyrs Catholic Church
CrossBridge Christian Church	Trinity United Methodist Church of Lincoln (2)
Radiant Church	School Sisters of Christ the King
Christ Place	The Catholic Bishop of Lincoln
Union College	Villa Marie School
Noah's Ark	Fellowship Baptist Church

The Chair opened the public hearing.

B. Motor Vehicle Tax Exemption Application for Youth for Christ – Lincoln Area

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: Flowerday moved and Schulte seconded approval of the motor vehicle tax exemption applications under item 6A. Vest, Amundson, Schulte, Flowerday and Yoakum voted yes. Motion carried 5-0.

B. Motor Vehicle Tax Exemption Application for Youth for Christ – Lincoln Area

MOTION: Vest moved and Amundson seconded approval of the motor vehicle tax exemption application under item 6B. Flowerday, Vest, Amundson and Yoakum voted yes. Schulte abstained. Motion carried 4-0 with one abstention.

7) LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS THREE-YEAR ASSESSMENT PLAN FOR 2024-2026

Grimm stated the three-year plan outlines future plans for the next three years and that it ensures the Office is in compliance with State guidelines and regulations. He said next year he will provide more information on properties that will be assessed in the next few years. Amundson asked if the assessment plan was provided to the Board for informational purposes, and Grimm answered the Office is required to provide it and the Board must vote to approve it.

MOTION: Amundson moved and Vest seconded approval of the three-year assessment plan. Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

8) 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.

9) ADJOURNMENT

MOTION: Vest moved and Flowerday seconded to adjourn at 12:02 p.m. Vest, Amundson, Flowerday and Yoakum voted yes. Schulte voted no. Motion carried 4-1.



Matt Hansen
Lancaster County Clerk

