

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, JULY 21, 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 17, 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; 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 9:16 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, July 7, 2020.

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

3) **PUBLIC HEARINGS:**

- A. Motor Vehicle Tax Exemptions Applications (See correlating item 4)

American Red Cross	Eastridge Presbyterian Church
Food Bank of Lincoln	Nebraska Community Blood Bank
Villa Marie School	Angelic Temple Church of God in Christ
The American Legion, Department of Nebraska	

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 MOTOR VEHICLE TAX EXEMPTION APPLICATIONS**

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

5) **NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PRUPOSES:**

Jeremy Lee Brandt	Cameron E. and Robyn K. Stroeh
Jimmy R. and Nancy C. Monnier	

Scott Gaines, Deputy Assessor/Register of Deeds, said these three notices are recently approved applications for Greenbelt special valuations.

In response to Vest's question, Gaines said Greenbelt helps maintain the property as agricultural land without taxing it at a higher value or the market value.

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

6) **APPEAL ON NOTICE OF ASSESSED VALUATION CHANGE FOR PROPEY TAXATION PUROSES:**

A. **Patrick and Barbara Prothman**

Gaines said upon the initial review the back building appeared as an additional dwelling unit, but after further review determined it was not. The Assessor/Register of Deeds office is recommending an assessed value of \$308,000. He noted the building was constructed without permits.

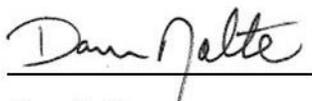
MOTION: Amundson moved and Vest seconded to approve the assessed value of \$308,000 as recommended by the Assessor/Register of Deeds Office. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

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 comments.

8) **ADJOURNMENT**

MOTION: Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Equalization meeting at 9:21 a.m. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

