

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, AUGUST 1, 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 28, 2023.

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

Commissioners absent: Rick Vest

Others present: Dan Zieg, Chief Deputy County Attorney; Rachel Garver, County Treasurer; Brian Grimm, Assessor/Register of Deeds Chief Field Deputy; Matt Hansen, County Clerk; and Meggan Reppert-Funke, County Clerk's Office

Yoakum called the meeting to order at 10:13 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, July 18, 2023.

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

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

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

**3) PROTEST OF ASSESSED VALUE PROPOSED FOR DESTROYED REAL PROPERTY (FORM 425) – JEFF SCHUMACHER**

Jeff Schumacher, property owner, described a fire that took place in January of 2023 that caused \$1.3 million in damage, which is more than the assessed value of the property. He distributed a letter providing evidence the fire was not man-made (Exhibit 1). He also distributed a document with an accounting of the damages (Exhibit 2). He requested a valuation of \$125,269 for the property.

Flowerday stated the law is poorly written. Dan Zieg, Chief Deputy County Attorney, stated he had not had a chance to review Schumacher's letter. Therefore, his recommendation to deny the protest remained. He encouraged Schumacher to appeal to the Tax Equalization and Review Commission (TERC).

**MOTION:** Amundson moved to deny the protest of assessed value.

Flowerday asked if the item could be tabled for two weeks. Zieg answered he was unaware of the deadline to make a decision and said Schumacher could still appeal to TERC. Amundson stated that would be the best option. Schumacher said that would cause significant legal expenses. Zieg said an attorney is not needed to appeal to TERC.

Flowerday seconded the motion.

Schulte asked if the Board could table the item. Zieg stated a decision may need to be made before the Board reconvenes. Flowerday explained how the decision would impact the County's budget. Flowerday asked what the effect would be to table the item. Zieg stated if a deadline is missed, the protest would be effectively denied, but Schumacher could still appeal at that point. Schumacher noted TERC has a backlog of appeals.

**MOTION:** Schulte moved and Flowerday seconded to amend the previous motion to a motion to table the item for two weeks. Amundson, Schulte, Flowerday and Yoakum voted yes. Vest was absent. Motion carried 4-0.

**ROLL CALL:** Schulte, Flowerday, Amundson and Yoakum voted yes. Vest was absent. Motion carried 4-0.

**4) 2023 CEMETERY REPORT**

**MOTION:** Flowerday moved and Schulte seconded approval of the 2023 Cemetery Report. Amundson, Schulte, Flowerday and Yoakum voted yes. Vest was absent. Motion carried 4-0.

**5) PUBLIC HEARING**

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

Capitol City Christian Church  
College View Academy  
Christ Academy Childcare  
Christian Student Fellowship  
Cornerstone Christian Church

Lincoln Christian School  
The Bridge Behavioral Health Inc  
Mercy City Church  
St. Thomas Aquinas Catholic Church  
Lincoln Berean Church

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 FOLLOWING ITEMS:**

**A. Motor Vehicle Tax Exemptions Applications**

**MOTION:** Amundson moved and Flowerday seconded approval of the motor vehicle tax exemption applications. Flowerday, Amundson, Schulte and Yoakum voted yes. Vest 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.**

No one appeared for public comment.

**8) ADJOURNMENT**

**MOTION:** Flowerday moved and Amundson seconded to adjourn at 10:27 a.m. Schulte, Flowerday, Amundson and Yoakum voted yes. Vest was absent. Motion carried 4-0.



Matt Hansen  
Lancaster County Clerk

