

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, AUGUST 2, 2022**  
**IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING**  
**COUNTY-CITY BUILDING, ROOM 112**

**COMMISSIONERS: Deb Schorr, Chair; Christa Yoakum, Vice Chair;**  
**Roma Amundson, Sean Flowerday, 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 29, 2022.

Commissioners present: Deb Schorr, Chair; Christa Yoakum, Vice Chair; Roma Amundson, Sean Flowerday and Rick Vest

Others present: Kristy Bauer, Deputy Chief Administrative Officer; Eric Synowicki, Deputy County Attorney; Rachel Garver, County Treasurer; Rob Ogden, County Assessor/Register of Deeds; Scott Gaines, Deputy Assessor/Register of Deeds; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Meggan Reppert-Funke, 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, July 19, 2022

**MOTION:** Amundson moved and Flowerday seconded approval of the minutes. Amundson, Flowerday and Schorr voted yes. Yoakum and Vest abstained. Motion carried 3-0 with two abstentions.

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

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

**3) PUBLIC HEARING**

**A.** 451 Exemption Applications for the 2022 year (See correlating item 4A).

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath. He clarified that all but one of the applications are new. Regarding Good Shepherd Lutheran Church, Gaines stated this was a review of an existing exemption application. The church is utilizing a portion of the property as a daycare; therefore, the recommendation is to modify the full exemption to a partial exemption and tax the portion being used as a daycare which was estimated to be 10% of the property.

The Chair closed the public hearing.

**B.** Notice of Proposed Change in Exemption Status (See correlating item 4B).

1. Transformative Life Inc
2. Tabitha Inc

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath. He stated the two properties were previously approved for exemption status but have been sold. The new property owners can apply for exemption status if they feel they qualify. The Assessor /Register of Deeds recommended removing the exemption status on the properties previously owned by Transformative Life Inc and Tabitha Inc.

The Chair closed the public hearing.

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

St. John the Apostle Church	Christ United Methodist Church
The Salvation Army	St. Peter's Catholic Church and School
Christ Lutheran Church	Capitol City Christian Church
Lincoln Christian School	Fellowship Baptist Church
St. Thomas Aquinas Church	Cornerstone Christian Church
Christian Student Fellowship	

The Chair opened the public hearing.

No one appeared to testify on the motor vehicle tax exemption applications.

The Chair closed the public hearing.

**4) ACTION ON THE FOLLOWING:**

**A. 2022 451 Exemption Applications**

**MOTION:** Vest moved and Amundson seconded approval of all new 451 exemption applications and modify the application reviewed (Good Shepherd Lutheran Church) from a full exemption to a partial exemption based on the recommendations of the Assessor/Register of Deeds. Yoakum, Flowerday, Vest, Amundson and Schorr voted yes. Motion carried 5-0.

**B. Notices of Proposed Change in Exemption Status**

**MOTION:** Vest moved and Amundson seconded approval of the notices of proposed change in exemption status. Amundson, Yoakum, Flowerday, Vest and Schorr voted yes. Motion carried 5-0.

**C. Motor Vehicle Tax Exemptions Applications**

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

**5) 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.

**6) ADJOURNMENT**

**MOTION:** Amundson moved and Flowerday seconded to adjourn at 9:52 a.m. Flowerday, Vest, Amundson, Yoakum and Schorr voted yes. Motion carried 5-0.

*Dan Nolte*

Dan Nolte  
Lancaster County Clerk

