

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, AUGUST 3, 2021**  
**IMMEDIATELY FOLLOWING THE LANCASTER COUNTY**  
**BOARD OF COMMISSIONERS MEETING**

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

*Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board, the Lancaster County, Nebraska, web site, emailed to the media on July 30, 2021, and published in the Lincoln Journal Star print edition and website on July 30, 2021.*

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

**Others present: Scott Gaines, Deputy Assessor/Register of Deeds; Rachel Garver, County Treasurer; David Derbin, Chief Administrative Officer; Candace Berens, Deputy County Attorney; Dan Nolte, County Clerk; and Leslie Brestel, County Clerk's Office**

**The meeting was called to order at 9:28 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 20, 2021.

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

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

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

**3) NOTICE OF TAXABLE STATUS**

- A.** Lancaster County School District 001 a/k/a Lincoln Public Schools

Scott Gaines, Deputy Assessor/Register of Deeds, stated this notice is for taxable status for land purchased by Lincoln Public Schools (LPS) that is currently being used for farming. The land will remain on the tax rolls until LPS uses the land for an educational purpose.

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

**4) NOTICES OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSE**

- A.** Belmont Partners (14 notices)
- B.** 1081 Properties (4 notices)

C. Lincoln Federal Bancorp Inc (2 notices)

Gaines said these recommendations address clerical errors regarding the annexation of a property and qualified lot discounting.

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

5) **2021 HOMESTEAD EXEMPTION APPLICATIONS – LATE FILINGS**

- A. Lela M Adams
- B. Allen C Barber
- C. Miten Bhavsar
- D. Willard J Bowens
- E. Dorothy D Claussen
- F. Randall and Patricia Daehling
- G. Fernando Daigle
- H. Paul and Linda Dietrich
- I. Terrell and Julie Dreamer
- J. Bradley D Fischer
- K. Leonard Jr. and Fern Gaucht
- L. Clinton Hammock
- M. Rebecca E Hellbusch
- N. Stephen R and Debora J Hughes
- O. Richard C Marsh
- P. Marilyn M McDonald
- Q. Larry Miller
- R. Nadine M Murphy
- S. Eve Osburn
- T. Karolyn K Rehor
- U. Loretta M Russell
- V. Richard A Russell II
- W. Charlene Sanders
- X. Phyllis Schupbach
- Y. Lyle H Stoner
- Z. Ricky and Valerie Vanmeveren
- AA. Lorena Wachendorf
- BB. Patrick White and Cara Jack
- CC. Lanping Yue and Zhiguang Sun

Gaines recommended approval of the applications. He noted the filing deadline can be extended to July 20 if requested in writing by the property owner; however, the deadline cannot be extended for two consecutive years. He thanked Jill Cook, Amy Hanson, and Cindy Edwards, Land Record Technicians, for their hard work every year to make sure the taxpayers file the necessary paperwork.

**MOTION:** Yoakum moved and Amundson seconded approval of the homestead exemption applications.

Vest thanked the Assessor/Register of Deeds Office for their diligence.

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

## 6) APPEAL ON DENIAL OF GREENBELT STATUS

### A. Harold Shandera

Gaines recommended denial of the appeal as the primary use of the property does not meet the statutory requirements for Greenbelt status.

Harold Shandera said he felt he is being discriminated against as he fertilizes and harvests hay on the property every year and has receipts for such work. Also, he felt neighboring properties are being treated differently as some do have a Greenbelt status.

Gaines reiterated that even though there is hay cutting on the property, the commercial agriculture aspect is not the primary use. There is a neighboring property with identical property use that does not qualify for Greenbelt status.

Amundson inquired if an Internal Revenue Service (IRS) form should be filed. Gaines answered a Schedule F is required for properties under 5 acres. The property in question is 10.5 acres; therefore, a Schedule F is not required.

Derrick Neiderklein, Chief Field Deputy, stated the statute requires the primary purpose to be an agricultural or horticultural product. The Assessor/Register of Deeds Office has inspected the property, and while there are markers of agricultural use, there is not enough information to show the agricultural use as the primary use. He added that, while an IRS Schedule F is not required, it is a good income indicator.

Neiderklein reiterated that the parcel to the south of Shandera's is also valued as a residential property with incidental agricultural use. Other properties may have shown both expenses and profits gained or lost due to the agricultural use. With the information that was available to the Assessor/Register of Deeds Office at the time of review, a commercial use of the property could not be determined.

Schorr asked if the properties that Shandera was referring to were reviewed when his property was inspected, and if this property had a farm service number. Neiderklein answered the land use of the other properties was reviewed. Gaines said there is no indication that there is a farm service number on Shandera's property. He felt if there was a farm service number it would suggest that there is a commercial operation.

Flowerday felt this situation is a failure of clarity within the statute.

Shandera said the neighboring property has 3-4 cattle on 6 acres, and that property has Greenbelt status. Gaines stated cattle is the operative word in identifying agricultural property as opposed to horses. Neiderklein added there are rules for horses regarding their use if it is for agricultural use or as pets. Cattle are generally more used for an agricultural product as opposed to pets.

Neiderklein encouraged Shandera that with some modifications as to how the land is used, the land could qualify for Greenbelt status.

**MOTION:** Schorr moved and Amundson seconded to deny the Greenbelt status based on the Assessor's recommendation.

Vest thanked everyone for their input on this issue.

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

Flowerday requested to speak with Mr. Shandera after the meeting.

**7) PUBLIC HEARINGS**

**A. 451 Exemption Applications for 2021 (See correlating item 8A)**

The Chair opened the public hearing.

Gaines was administered the oath. He said these properties have been acquired or had use changes after the first of the year. The property owners can make application to the Assessor/Register of Deeds Office by July 1. It was the recommendation of the Assessor/Register of Deeds Office to approve the exemptions except for Camp Sonshine which they recommended approval of partial exemptions as portions of the land is used for agricultural purposes. The non-agricultural portions of the parcels would receive the exemption.

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

The Chair moved on to Item B.

**B. Notices of Proposed Change in Exemption Status (See correlating items 8B and 8C)**

Gaines stated these are previously approved exemption applications where the properties have been sold. This is the removal of the exemptions based on the sales of the properties.

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

The Chair moved on to Item C.

**C. Motor Vehicle Tax Exemptions Applications (See correlating item 8D)**

- |  |  |
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| Mosaic Southeast                           | St. Michael's Catholic Church and School |
| HopeSpoke                                  | Trinity United Methodist Church          |
| CrossBridge Christian Church               | MyBridge                                 |
| St. John the Apostle Church                | Capitol City Christian Church            |
| Saint Peter's Catholic Church              | Bryan Medical Center                     |
| Crossroads Church of Lincoln, Nebraska Inc | Christian Student Fellowship             |
| Christ Lutheran Church                     | St. Thomas Aquinas Church                |
| Christ United Methodist Church             | St. Monica's Home                        |

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

The Chair closed the public hearing.

**8) ACTION ON THE FOLLOWING**

**A. 451 Exemption Applications for 2021**

**MOTION:** Amundson moved and Schorr seconded approval of the exemption applications with the Camp Sonshine applications receiving partial exemptions. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.

**B.** Notice of Proposed Change in Exemption Status for Epona Horse Rescue Inc.

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

**C.** Notice of Proposed Change in Exemption Status for Star City Youth Foundation

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

**D.** Motor Vehicle Tax Exemptions Applications

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

**PUBLIC COMMENT**

Fred Nass, Lancaster County resident, requested the Board restore a tax exemption that was imposed upon him in 2004. He stated the Assessor/Register of Deeds Office wants to revoke the exemption and put the building back on the tax rolls. He moved onto the property (600 Northwest 126<sup>th</sup> Street) in 1997 and began building a second home on the property in 1998. In 2000, he moved into the newly completed house, and his son moved into the original home. In 2004, he began the process of subdividing the land and creating two separate parcels. While in the process of subdividing the property, he received a notice from Building and Safety Commission that the old house was to be vacated as multiple houses on the property was prohibited beginning in 2005. The house was vacated and utilities disconnected; however, the building was not removed from the property as there was intent to use it as part of a winery.

In January 2021, Nass received a notice of value increase from the Assessor/Register of Deeds Office. He has had both an informal appeal and a formal appeal in 2021.

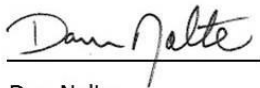
Schorr asked if Nass would like the house to be a residence again, or if there are still plans for the vineyard. Nass answered there cannot be multiple houses on the property due to the zoning regulations on the 22 acres.

Schorr inquired if the Building and Safety document requesting Nass vacate the house was available. Nass replied it is part of his property protest file and that he does not have it available at this time.

Vest requested Nass' contact information for further follow up.

**9) ADJOURNMENT**

**MOTION:** Schorr moved and Flowerday seconded to adjourn at 10:04 a.m. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk

