

**STAFF MEETING MINUTES  
LANCASTER COUNTY BOARD OF COMMISSIONERS  
THURSDAY, AUGUST 3, 2023, AT 8:30 A.M.  
COUNTY CITY BUILDING, 555 S. 10<sup>TH</sup> STREET  
ROOM 112 – CITY COUNTY CHAMBERS**

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

Commissioners Absent: Rick Vest

Others Present: Kristy Bauer, Deputy Chief Administrative Officer, and Courtney Lyons, Deputy County Clerk

*Advanced public notice of the meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, website and emailed to the media on August 2, 2023. Notice was also published in the Lincoln Journal Star print and digital editions on July 31, 2023.*

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:32 a.m.

**AGENDA ITEM**

**1. APPROVAL OF STAFF MEETING MINUTES FOR JULY 27, 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. WARHORSE CASINO UPDATE** – Lynne McNally, Director, Governmental Relations, WarHorse Casino

McNally reported the casino will be getting its building permit for a planned addition soon and that construction will take around ten months. She estimated a doubling of revenue to \$4 million to the County after the addition. There will be ten table games and slot machines. Construction will happen in three phases. When all construction is completed, she estimated the County revenue to be between \$6 million and \$7 million. There will also be construction of a new road and roundabout into the facility. McNally discussed plans for parking for during and after construction.

Yoakum asked if other casinos opening would affect Warhorse's revenue. McNally answered there have been market studies completed that show other casinos are located far enough away to not affect revenue. A large portion of those attending are from areas south of Lincoln and those in town for other events. She anticipates an increase in attendance once football season begins.

The casino has started to offer sports betting. Participation has been low due to the limited sports being played, with an increase due to boxing.

McNally gave an update on construction of a new location in Omaha.

Yoakum asked how many jobs the casino would offer. McNally answered there are currently 250 positions, but many are unfilled due to being third shift. After construction is completed in Lincoln and Omaha, each will employ 1,000 people.

Amundson asked how many people attend per day. McNally answered she would provide that. McNally noted attendees must present a valid photo ID. Amundson asked how the casino would implement LB77, a bill passed that allows broader concealed carry of handguns. McNally answered the casino is still in the process of deciding how to implement. She noted security officers are not currently allowed to carry weapons. Flowerday asked if the casino could contract with local law enforcement, and McNally answered they currently do this. Law enforcement will have a substation onsite. There are concerns about off duty officers becoming involved in an incident without others knowing who they are.

Yoakum asked what precautions will be in place to address human trafficking. McNally said the casino has a division dedicated to human trafficking, and staff are trained using a program offered by the Department of Homeland Security.

**3. BRIEFING ON BOE FINAL ACTION** – Dan Zieg, Chief Deputy County Attorney and Leslie Brestel, Administrative Services Officer, County Clerk’s Office

Zieg stated the Board will vote on final action for this year’s property valuation protests next Tuesday. One of the agenda items will be a list of recommended protest dismissals that were incomplete or not filed by the deadline. Zieg said he discourages considering new evidence at next week’s meeting because it discourages filers from submitting documents on time.

Brestel reviewed ways people can file a property protest and displayed the form (Exhibit 1). Brestel and Zieg described the information asked in the form. Brestel reported the Clerk’s Office started mailing letters to filers who had incorrectly completed the form to prevent dismissals (Exhibit 2). Zieg added that one filing was inadvertently screened out by security software but that they could still appeal to the Tax Equalization and Review Commission (TERC). Brestel said she alerted Information Services (IS) to prevent that happening in the future.

Amundson asked for the number of protests last year, and Brestel said 606 and that the 4,500 filed this year is the most since she began in her position. Brestel said the increase is due to more properties being reassessed. Zieg stated the referees have a thorough process to examine valuations.

Schulte asked what will be presented on Tuesday. Zieg stated the lead appraiser from Great Plains Appraisal will review this year’s protest process and present a recommended value for all properties that were protested. Once the Board votes to finalize the new values, the Clerk’s Office will send notice to property owners. Filers then have until September 10<sup>th</sup> to file an appeal with TERC. Brestel noted the recommended values will be attached to Tuesday’s agenda.

Schulte asked why some filers hire an attorney to appeal to TERC. Zieg stated most of the filings with attorneys are hired by large commercial properties. He said TERC is set up to make the process friendly to the taxpayer.

The Board thanked Brestel and the Clerk’s Office for their work.

**4. COST OF LIVING ADJUSTMENT** – Nicole Gross, Total Rewards Division Leader, Lincoln-Lancaster County Human Resources

Item moved to later in the agenda.

**5. DEPUTY CHIEF ADMINISTRATIVE OFFICER REPORT**

No report given.

**6. DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED**

**A. Rural Fire Radio Communications Steering Committee**

Flowerday reported attendees discussed a consultant's report on the need for a new radio system. He reviewed options for a radio system going forward and related costs, which could reach \$15 million. Board members discussed the need for a new radio system.

**B. Other Meetings Attended Since Last Staff Meeting**

Yoakum reported she has been unable to attend Lincoln Welcome Week celebrations and said there would be a citizenship ceremony September 8<sup>th</sup>.

The Board returned to item 4.

**COST OF LIVING ADJUSTMENT** – Nicole Gross, Total Rewards Division Leader, Lincoln-Lancaster County Human Resources

Gross stated Human Resources examined what other similar counties had set for a cost of living adjustment to salaries and reported the average at 4.38 percent. This adjustment affects unrepresented C, E and MSS employees. Amundson asked what an increase of 4.38 percent would cost, and Gross stated \$1.3 million. Flowerday suggested an increase of 4.5 percent. Amundson and Yoakum agreed. Gross said the item would be placed on a future Tuesday meeting agenda.

**7. SCHEDULE OF BOARD MEMBER MEETINGS**

See agenda.

**8. EMERGENCY ITEMS**

None.

**9. ADJOURNMENT**

**MOTION:** Flowerday moved and Amundson seconded to adjourn at 9:08 a.m. Flowerday, Amundson, Schulte and Yoakum voted yes. Vest was absent. Motion carried 4-0.

*Matt Hansen*

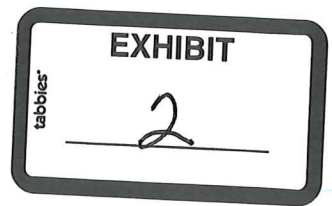
Matt Hansen  
Lancaster County Clerk





# LANCASTER COUNTY CLERK

County-City Building | 555 South 10<sup>th</sup> Street | Lincoln, NE 68508  
Phone: 402-441-7484 | Fax: 402-441-8728



Matt Hansen  
Clerk

## DATE

Dear Property Owner/Appellant:

It has come to our attention that you filed a property valuation protest with Lancaster County which was incomplete.

Signature missing

Legal description of property

Reason(s) for protesting

Requested valuation amount

Protest not filed on approved form

In accordance with Nebraska Revised Statute § 77-1502, property valuation protests shall be made on a prescribed form and shall contain a statement of the reason(s) for protest, requested valuation, description of the property and must be signed.

A typed name does not satisfy the signature requirement. If you wish to have your protest considered by the Board of Equalization, you can either submit a new protest which includes a proper signature or you can amend your current protest to include the necessary information.

Please keep in mind that protests must be complete and filed with the County Clerk's Office or postmarked by June 30, 2023.

Since you did not include a phone number with your protest, we are reaching out to you in writing to confirm whether you would like to participate in a phone hearing. If so, you will need to provide a contact number to the Clerk's Office. The other option is to waive the hearing whereby the referee will review the information you submitted without you being present.

**Please contact our office at 402-441-8724 by Monday, July 10 to confirm your participation in a referee hearing and your phone number or to let us know that you would rather waive this hearing.**

Sincerely,

A handwritten signature in black ink that reads "Matt Hansen".

Matt Hansen  
Lancaster County Clerk