

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 4, 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 31, 2020.

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

Commissioner absent: Roma Amundson

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 9:23 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 21, 2020.

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

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

MOTION: Schorr moved and Vest seconded approval of the additions and deductions. Vest, Schorr, Yoakum and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

3) **NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:**

- A. Lancaster County School District 001 aka Lincoln Public Schools (LPS)

Scott Gaines, Deputy County Assessor/Register of Deeds, said these three LPS properties are no longer being used for school purposes. These notices will advise that the properties will be on the tax rolls.

MOTION: Vest moved and Yoakum seconded approval of the notices of taxable status. Yoakum, Vest, Schorr and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

4) **NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES:**

- A. Kappa Alpha Theta Building Association

Gaines said this was a staff clerical error during the appraisal process.

MOTION: Schorr moved and Vest seconded approval of the notice of assessed valuation change for property taxation purposes. Yoakum, Vest, Schorr and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

5) PUBLIC HEARINGS:

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

Family Services Association of Lincoln	Trinity United Methodist Church
Christ United Methodist Church	Fellowship Baptist Church
St. John the Apostle Church	Lincoln Christian School
Capitol City Christian Church	Christ Lutheran Church

The Chair opened the public hearing.

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

The Chair closed the public hearing.

B. 2020 451 Tax Exemptions on Real and Personal Property for the following (See correlating items 6B-6D)

The Chair opened the public hearing.

Scott Gaines, Deputy County Assessor/Register of Deeds Gaines was administered the oath.

1. Exemption Review.

Gaines said the current owners have leased a portion of the ground to be used for agricultural land. The Assessor/Register of Deeds recommends the cemetery remain exempt and approximately 13.8 acres that is being used as farmland be taxed.

2. Late Filings.

Gaines explained that exemption applications are due by December 31, 2019 to qualify for 2020. An applicant can still qualify if the application is submitted by June 30th with a penalty of a maximum of \$100 per month for every month late. The late fee per month is the lesser of 10% of the taxes due or \$100 per month. The Assessor/Register of Deeds Office recommends approval of all applications with the appropriate late fees.

3. New Applications.

Gaines said the Assessor/Register of Deeds Office is recommending approval of all new applications with the exception of the American Gelbvieh Association who applied as an Agricultural Horticultural Society. There was not sufficient documentation provided to identify that they would qualify as an Ag Society.

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

The Chair closed the public hearing.

C. Notice of Proposed Change in Exemption Status (See correlating items 6E-6G)

- 1. Developmental Services of Nebraska.**
- 2. Candlewood Church Inc.**
- 3. Northeast Family Center.**

The Chair opened the public hearing.

Scott Gaines, Deputy County Assessor/Register of Deeds Gaines was administered the oath. He said these three properties are being recommended for removal from exemption status due to a change in ownership. He noted a couple of the properties have transferred to other exempt entities and the Board previously approved those applications.

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

The Chair closed the public hearing.

6) ACTION ON THE FOLLOWING:

A. Motor Vehicle Tax Exemption Applications.

MOTION: Vest moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Schorr, Yoakum, Vest and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

B. 2020 451 Tax Exemptions on Real and Personal Property Exemption Review.

MOTION: Schorr moved and Vest seconded approval of the 2020 451 tax exemptions on real and personal property exemptions. Schorr, Yoakum and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

C. 2020 451 Tax Exemptions on Real and Personal Property Late Filings.

MOTION: Vest moved and Yoakum seconded approval of the 2020 451 tax exemptions on real and personal property late filings. Yoakum, Vest, Schorr and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

D. 2020 451 Tax Exemptions on Real and Personal Property New Applications.

MOTION: Schorr moved and Vest seconded approval of the 2020 451 tax exemptions on real and personal property new applications with the exception of the American Gelbvieh Association. Yoakum, Vest, Schorr and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

E. Proposed Change in Exemption Status for Developmental Services of Lincoln.

MOTION: Vest moved and Yoakum seconded approval of the exemption status for Developmental Services of Lincoln. Schorr, Yoakum, Vest and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

F. Proposed Change in Exemption Status for Candlewood Church Inc.

MOTION: Schorr moved and Yoakum seconded approval of the exemption status for Candlewood Church Inc. Vest, Schorr, Yoakum and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

G. Proposed Change in Exemption Status for Northeast Family Center.

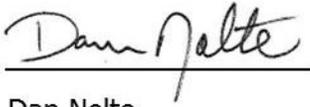
MOTION: Vest moved and Yoakum seconded approval of the exemption status for Northeast Family Center. Yoakum, Vest, Schorr and Flowerday voted yes. Amundson was absent. Motion carried 4-0.

- 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: Schorr moved and Vest seconded to adjourn the Lancaster County Board of Equalization meeting at 9:36 a.m. Yoakum, Vest, Schorr and Flowerday voted yes. Amundson was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk

