

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, AUGUST 15, 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 August 11, 2023.

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

Others present: David Derbin, Chief Administrative Officer; John Ward, Deputy County Attorney; Rachel Garver, County Treasurer; Dan Nolte, Assessor/Register of Deeds; Cori Beattie, Assessor/Register of Deeds Chief Administrative Deputy; Matt Hansen, County Clerk; and Meggan Reppert-Funke, County Clerk's Office

Yoakum called the meeting to order at 9:58 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, August 1, 2023.

MOTION: Schulte moved and Flowerday seconded approval of the minutes. Amundson, Schulte, Flowerday and Yoakum voted yes. Vest abstained. Motion carried 4-0 with one abstention.

B. Approval of the minutes of the Board of Equalization meeting held on Tuesday, August 8, 2023.

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

3) NOTICE OF TAXABLE STATUS

A. Malcolm Rural Fire Protection District

Cori Beattie, Assessor/Register of Deeds Chief Administrative Deputy, stated the Malcolm Rural Fire Protection District purchased agricultural land that they plan to use for future development. She explained it will remain in taxable status because development of the land will not occur for at least a few years.

MOTION: Amundson moved and Flowerday seconded approval of the notice of taxable status as recommended by the County Assessor/Register of Deeds Office. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.

4) PUBLIC HEARINGS

A. 2023 451 Exemption Applications (See correlating item 5A)

The Chair opened the public hearing.

The clerk administered the oath to Cori Beattie, Assessor/Register of Deeds Chief Administrative Deputy. She stated the Assessor is recommending approval of all four applications. The application for the Nebraska Wildlife Rehab Inc and All Nations Church missed the filing deadline and will be assessed a penalty. She said the Assessor's office approves those two applications contingent on payment of the penalty.

Vest asked if the requirement to assess a penalty was clear in statute, and Beattie answered yes and explained the timeline for new filings.

B. Notices of Proposed Change in Exemption Status (See correlating item 5B)

1. American Legion
2. Nebraska State Historical Society Foundation
3. Nebraska Wesleyan University
4. Region V Foundation (2)
5. United Pentecostal Church
6. St Monica's Home

The Clerk administered the oath to Beattie. She said the properties transferred ownership, and the notices are to alert the current and previous owners of the removal of the exemptions. The new owners will need to reapply for the exemption.

C. Motor Vehicle Tax Exemption Applications (See correlating item 5C)

1. Bryan Medical Center
2. Christ Lutheran Church

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

The Chair closed the public hearings.

5) ACTION ON THE FOLLOWING

A. 2023 451 Exemption Applications

MOTION: Schulte moved and Flowerday seconded approval of the 2023 451 exemption applications recommended by the County Assessor/Register of Deeds Office, contingent upon payment of penalties for two applications that missed the filing deadline. Vest, Amundson, Schulte, Flowerday and Yoakum voted yes. Motion carried 5-0.

B. Notices of Proposed Change in Exemption Status

MOTION: Schulte moved and Vest seconded approval of the notice of proposed change in exemption status as recommended by the County Assessor/Register of Deeds Office. Flowerday, Vest, Amundson, Schulte and Yoakum voted yes. Motion carried 5-0.

C. Motor Vehicle Tax Exemption Applications

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

6) 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.

Joan Casey, Lancaster Resident, expressed concern that her property had not been correctly valued and discussed reasons it should be valued at a lower value.

7) ADJOURNMENT

MOTION: Vest moved and Flowerday seconded to adjourn at 10:24 a.m. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.



Matt Hansen
Lancaster County Clerk

