

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, AUGUST 17, 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 August 13, 2021, and published in the Lincoln Journal Star print edition and website on August 13, 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; Jen Holloway and Candace Berens, Deputy County Attorneys; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Leslie Brestel, County Clerk's Office**

**The meeting was called to order at 9:33 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, August 3, 2021.

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

- B.** Approval of the minutes of the Board of Equalization meeting held on Tuesday, August 10, 2021.

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

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

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

**3) 2021 HOMESTEAD EXEMPTION APPLICATIONS – LATE FILINGS**

- A.** Randall Smith

Scott Gaines, Deputy Assessor/Register of Deeds, recommended approval as the application was received by the extended July 20 deadline. The application was delayed from the previous Board of Equalization meeting

as the Assessor/Register of Deeds Office was waiting for a physician's certification which has now been received.

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

**4) APPEAL ON NOTICE OF REJECTION OF HOMESTEAD EXEMPTION**

**A.** Richard E. McLaughlin

Gaines said the applicant filed as a Category 4 100% service-connected disability. The applicant must be Veterans Administration (VA) certified 100% disabled veteran as of January 1. This applicant was VA certified 100% disabled as of February 4. He said the applicant could qualify for benefits next year. He added the Assessor/Register of Deeds staff looked into other filing categories; however, the applicant did not meet those requirements.

Gaines recommended the Board deny the appeal.

**MOTION:** Amundson moved and Flowerday seconded to deny the appeal.

Vest clarified that if the certification had happened prior to January 1, then the Assessor's position would be different. Gaines concurred.

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

**5) PUBLIC HEARINGS**

**A.** Motor Vehicle Tax Exemptions Applications (See correlating item 5A)

Visionary Youth  
Madonna Rehabilitation Hospital  
People's City Mission

Slavic Christian Church  
Union College

The Chair opened the public hearing.

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

The Chair closed the public hearing.

**6) ACTION ON THE FOLLOWING**

**A.** Motor Vehicle Tax Exemptions Applications

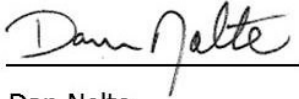
**MOTION:** Schorr moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Flowerday, Schorr, Amundson, Yoakum and Vest voted yes. Motion carried 5-0.

**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 Amundson seconded to adjourn the meeting at 9:41 a.m. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk

