

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 18, 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 August 14, 2020.

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

Others present: Rob Ogden, Assessor/Register of Deeds; 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; Cori Beattie, Deputy County Clerk; and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:35 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 4, 2020.

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

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

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

3) **2020 LATE FILING HOMESTEAD EXEMPTIONS:**

| | | |
|-----------------------|---|---------------------|
| Frederick B Allan Jr. | Robert L & Glenda R Kai | Terry L Schmidt |
| Diane Kats | Dianne Ayres (Hagemeier) | Shelly Schultz |
| Alicejean W Baker | Russell & Laurie Holen | Michael Shapoval |
| Kathleen Batterman | Kenneth E & Janet L Lehl | George W Sitzman |
| Debora K Bell | Lovely Mary Surrender | Sally J Spear |
| Thomas & Leslie Bill | Patricia D Mahoney | Corrinne M Splichal |
| Toni J Boward | Thomas & Pearlie Curry | John S Stewart |
| Sue Ann Busing | Stanley G & Roberta M Dinges | Randall R Strobe |
| Margaret J Cocker | Donald L & Sherrill K McKinney | James Ross |
| Louis L Matulka | Henry L & Patricia L Meinke | Karen Romsdal |
| Karen H Moser | Elizabeth A Morgan | Leonard Thomas |
| Cheryl Droud (Waite) | Jacqueline & Tony Fleming | Dennis Vesely |
| Steven L Martin | Patrick J & Susan M Murphy | Joe Ellen Tiller |
| Carol S Gross | Constance H Zimmer | Evelyn V Tubbs |
| Zenaida Gutierrez | Ivan W Pettitt (The Pettit Family Revocable Living Trust) | Martha Rivett |

| | | |
|--------------------------|--|-------------------------|
| Bonnie Hartwig | John M & Michael J Plambeck | Doris J Paulsen |
| Karol L Heng | Russell P & Susan A Taylor | Karen Walkinshaw |
| Mavis Hettenbaugh | Joseph W & Cheryl A Swartz | Tedda L Watts |
| Shirley M Hinkle | Bernadine Stransky (The Bernadine L Stransky Revocable Trust) | Joan C West |
| Eleanor P Kobza | Gisela R Rozzell (Mages) | Gary Will |
| Grace B Williams | Faye Winter (B&F Winter Living Trust) | |

Scott Gaines, Deputy Assessor/Register of Deeds, said these are applicants that missed the June 30th deadline for homestead exemptions. Statutorily applicants have until July 20th for late filings so long as they have not filed late in previous consecutive years. The Assessor/Register of Deeds Office is recommending approval of all applications.

MOTION: Vest moved and Yoakum seconded approval of the 2020 late homestead exemption filings. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

4) APPEAL OF REASSESSMENT VALUE FOR DESTROYED REAL PROPERTY:

A. Inland Insurance Company

Shannon Doering, appeared on behalf of Inland Insurance Company, and referenced Neb. Rev. Stat. § 77-13.07-09. He explained his interpretation of the law and asked the Board to reconsider their previous denial. Doering provided an additional picture of the damage (Exhibit 1) and a letter from Senator Steve Erdman (Exhibit 2)

Dan Zieg, Deputy Lancaster County Attorney, said his recommendation is to deny this appeal.

MOTION: Vest moved and Yoakum seconded to deny the appeal. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.

Schorr said this is an issue that needs to be decided by TERC (Tax Equalization and Review Commission) or by the courts as there might be confusion with the statutory interpretation.

5) PUBLIC HEARINGS:

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

| | |
|---|----------------------------------|
| St. Thomas Aquinas Church | St. Peter Catholic Parish |
| School Sister of Christ the King | My Bridge Radio |
| Union College | Cornerstone Christian |

The Chair opened the public hearing.

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

The Chair closed the public hearing.

The Board voted on correlating item 6A.

B. 2020 451 Tax Exemption Application from CenterPointe Inc. (See correlating item 6B)

The Chair opened the public hearing.

Gaines was administered the oath and said the Assessor/Register of Deeds Office is recommending approval of this application. This item was inadvertently omitted from the original list of applications that have already been considered by the Board.

Zieg was administered the oath and said the application needed to be approved by August 15, 2020, and the Board now does not have jurisdiction to approve the application. His recommendation would be to deny the application and allow the applicant to appeal to TERC.

Tom Huston, 233 S. 13th Street, CenterPoint Counsel, was administered the oath and agreed to the process of the denial and appealing the decision to TERC.

No one appeared in opposition or in the neutral position.

The Chair closed the public hearing.

The Board voted on correlating item 6B.

6) ACTION ON THE FOLLOWING:

A. Motor Vehicle Tax Exemption Applications.

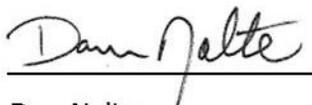
MOTION: Schorr moved and Amundson seconded approval of the motor vehicle tax exemption applications. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

B. 2020 451 Tax Exemption Application from CenterPointe Inc.

MOTION: Vest moved and Amundson seconded to deny the 2020 451 tax exemption application for CenterPointe Inc. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.

7) ADJOURNMENT

MOTION: Schorr moved and Vest seconded to adjourn the Lancaster County Board of Equalization meeting at 9:57 a.m. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk





tabbles
EXHIBIT
1

Protesters sparked a fire in an office building along Lincoln Mall on Saturday night.

JUSTIN WAN, Journal Star

George Floyd Protest

Nebraska State Legislature

EXHIBIT

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2

SENATOR STEVE ERDMAN

District 47
Bayard, Nebraska 69334

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COMMITTEES

Chairperson - Building Maintenance
Vice Chairperson - Rules
Appropriations
Committee on Committees

August 14, 2020

Dear Lancaster County Commissioners,

The purpose of this letter is to convey to you the intent of the destroyed property bill.

I would have like to have been there in person to testify, but I have a funeral to attend today in Sidney NE.

This issue first came to my attention 15 years ago when I was chairman of the Morrill County Commissioners' Board. A woman came in to protest the valuation of her house which had burned down on January 2.

I thought it would be a no-brainer to re-adjust the value of her lot and move on. Little did I know at the time that the State Statue would not allow for an adjustment after 12:00 a.m. on January 1st. So, she had to pay property taxes for the full year on a house that didn't even exist.

The cause of her fire was an electrical short. The original intent of my destroyed property bill was to cover these kinds of losses. The only exception to disqualify a property owner from a reduction in valuation would be an action committed by the owner of the property, e.g. if she set the fire.

In the case of this woman, the fire was not a natural event. Nevertheless, the intention of the legislation was to afford to a property owner relief from having to pay property taxes on something not useable or something not suitable for deriving income from.

It is very logical and appropriate to assume that the fire on May 30th was not started by the property owner. Just as in the case of the fire in Bayard, NE 15 years ago wasn't started by the woman who owned it, neither was this fire started by the property owner.

If one reviews the transcript of the floor debate, I believe you will come to the same conclusion that I have. This building meets all of the qualifications to have the value reduced to what it was after the peaceful protesters burned it down on May 30, 2020.

Sincerely,

A handwritten signature in cursive script that reads "Steve Erdman".

Sen. Steve Erdman
Legislative District 47