

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, SEPTEMBER 1, 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 28, 2020.

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

Others present: Scott Gaines, Deputy Assessor/Register of Deeds; Kristen Anderson, Chief Deputy 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 9:21 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 Thursday, August 6, 2020.**

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

- B. **Approval of the minutes of the Board of Equalization meeting held on Tuesday, August 18, 2020.**

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

3) **2020 HOMESTEAD EXEMPTION APPLICATIONS - LATE FILINGS:**

- A. **Melvin and Melody Rouf**
B. **Wendi Gillming**
C. **Thomas Cahoon**

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 recommended approval of all applications.

MOTION: Amundson moved and Yoakum seconded approval of the 2020 late filing homestead exemption applications based on the recommendation of the Assessor/Register of Deeds. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.

4) APPEAL OF REASSESSMENT VALUE FOR DESTROYED REAL PROPERTY:

A. Christopher A. Stafford (3 parcels)

In response to Schorr's inquiry, Yoakum advised the business in question is Kohl's, but feels the Board's initial decision would not change.

MOTION: Yoakum moved and Vest seconded denial on the appeals of reassessment value for destroyed real property submitted by Christopher A. Stafford. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

5) PUBLIC HEARINGS:

A. Appeal on rejection of Homestead Exemption from Mary Ann Niemeyer (See correlating item 6A)

Gaines was administered the oath and said statutorily, in order to qualify for homestead exemption, the property owner is required to own the property from January 1st through August 15th. This property was sold prior to August 15th which makes this an automatic rejection. The Assessor/Register of Deeds office has been in contact with the property owner regarding a transfer of homestead exemption on another property that has been purchased.

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

The Chair closed the public hearing.

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

Linh Quang Buddhist Center	Lighthouse
Evangelical United Lutheran Church (ELCA)	Vital Services, Inc.
The Bridge Behavioral Health	Bryan Medical Center
Women In Community Service, Inc.	Nebraska Safety Council, Inc.

The chair opened the public hearing.

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

The Chair closed the public hearing.

6) **ACTION ON THE FOLLOWING:**

A. **Appeal of Homestead Exemption Rejection.**

MOTION: Amundson moved and Yoakum seconded denial of the homestead exemption rejection appeal. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.

B. **Motor Vehicle Tax Exemption Applications.**

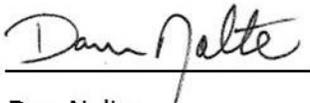
MOTION: Schorr moved and Vest seconded approval of the motor vehicle tax exemption applications. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

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 Vest seconded to adjourn the Lancaster County Board of Equalization meeting at 9:29 a.m. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

