

**MEETING MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
TUESDAY, SEPTEMBER 5, 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 September 1, 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; Brian Grimm, Assessor/Register of Deeds Chief Field Deputy; Matt Hansen, County Clerk; and Meggan Reppert-Funke, County Clerk's Office

Yoakum called the meeting to order at 9:53 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 15, 2023.

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

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

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

**3) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES**

- A.** Joseph G and Deloris A Huffman (2 Parcels)
- B.** King Brothers Real Estate LLC

Brian Grimm, Assessor/Register of Deeds Chief Field Deputy, reviewed the reasons for the valuation changes. The parcels under item 3A were coded incorrectly. The parcel under item 3B had data that was inputted to the wrong parcel. Both are decreases in assessed value.

**MOTION:** Vest moved and Amundson seconded approval of the notice of assessed valuation change for property taxation purposes as recommended by the County Assessor/Register of Deeds Office. Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

**4) APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY FROM CELERION, INC**

Grimm stated the penalty was implemented due to a late filing and that the penalty is required under state statute. He recommended the Board deny the appeal.

**MOTION:** Flowerday moved and Amundson seconded to deny the appeal of penalty and interest on personal property as recommended by the County Assessor/Register of Deeds Office. Amundson, Schulte, Flowerday, Vest, and Yoakum voted yes. Motion carried 5-0.

## 5) PUBLIC HEARINGS

### A. Protest of Notice of Assessed Valuation Change for Property Taxation Purposes filed (See correlating item 6A)

1. Jack Estates LP
2. Bridgeport Apartments
3. Waterbrook Apartments

Yoakum opened the public hearing.

The Clerk administered the oath to Matt Thomas, Dana Point Development Corporation President. He stated the properties under item 5A1 were Section 42 housing units in Waverly. The properties' valuation increased 490 percent from last year to this year, resulting in \$62,000 more owed in taxes. The units are rented to veterans at 40 percent of area median income. He stated no one from the Assessor's Office contacted him about the valuation change. He described other efforts his business conducts that will no longer be possible with the increase in taxes. The project may go into foreclosure even though there is a land use restriction in place for the current purpose.

Flowerday explained that the state law that allowed the lower valuation is flawed and led to the Tax Equalization and Review Commission (TERC) ruling Section 42 properties must be assessed at fair market value. The Board is pursuing a legislative change to address the issue.

Thomas further explained what the effects of the valuation change would be on the affordable housing units.

Amundson and Flowerday suggested Thomas appeal the valuation change to TERC.

Thomas asked for more information on the legislative change that led to the valuation change. Schulte explained valuation was assessed based on income and expense information that could not be verified. Flowerday added he expects a legislative solution in the upcoming legislative session. Thomas stated he would be willing to include audit information on the properties. Vest thanked Thomas for the information provided and explained the State constitution requires equal valuation of property across the State. Thomas asked that property owners be included in future discussions.

Michael Snyder and Shawn James, representing Bridgeport Apartments and Waterbrook Apartments, joined via teleconference. The Clerk administered the oath. Snyder stated State statute requires the properties be valued by their income and expenses and requested the Board follow this law. James asked that the properties be revalued using the previous method in order to comply with the state statute.

Yoakum closed the public hearing.

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

Bryan Medical Center (2)	Christ Lutheran Church
Lighthouse	Vital Services Inc
Sister of Mary Queen of Mercy	Lincoln Lutheran School Association
St. Peter Catholic Church of Lincoln	New Bethel Bibleway Apostolic Temple Church
Pius X High School	The Bridge Behavioral Health Inc
Mercy City Church	

Yoakum opened the public hearing.

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

Yoakum closed the public hearing.

## 6) ACTION ON THE FOLLOWING

### A. Protest of Notice of Assessed Valuation Change for Property Taxation Purposes

1. Jack Estates LP
2. Bridgeport Apartments
3. Waterbrook Apartments

**MOTION:** Flowerday moved and Amundson seconded to deny the protests of notice of assessed valuation change for property taxation purposes as recommended by the County Attorney's Office.

Vest asked if it was possible to approve the protests and deny the valuation changes. John Ward, Deputy County Attorney, stated it would go against the State statute. He recommended the protesters appeal to TERC. He recommended the Board deny the protests. Vest asked if the timing of these valuation changes changed that recommendation, and Ward answered no.

**ROLL CALL:** Vest, Amundson, Flowerday and Yoakum voted yes. Schulte voted no. Motion carried 4-1.

### B. Motor Vehicle Tax Exemption Applications

**MOTION:** Amundson moved and Vest seconded approval of the motor vehicle tax exemption applications. Flowerday, Vest, Amundson, Schulte and Yoakum 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:** Vest moved and Amundson seconded to adjourn at 10:25 a.m. Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.



Matt Hansen  
Lancaster County Clerk

