

**MEETING MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, SEPTEMBER 19, 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 15, 2023.

Commissioners present: Christa Yoakum, Chair; Roma Amundson and Matt Schulte

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

Yoakum called the meeting to order at 9:37 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, September 5, 2023.

MOTION: Amundson moved and Schulte seconded approval of the minutes. Amundson, Schulte and Yoakum voted yes. Flowerday and Vest were absent. Motion carried 3-0.

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. Amundson, Schulte and Yoakum voted yes. Flowerday and Vest were absent. Motion carried 3-0.

3) 2023 HOMESTEAD EXEMPTION APPLICATIONS – LATE FILINGS

David Boye	Terrence Buchholz
David & Lila Cervantes	Margaret Jeanne Crocker
Mary Dickey	Cindy Durr
Dale & Jane Hermsmeyer	Richard & Rosalie Holman
Kenneth Jensen	Sandra Johnson
Mary Lehmann	Phyllis & William Lehr
Francisco & Natalia Martinez	Ronald & Patricia Massie
Olivia McClung	Lynn M Nelson
Tina & Brian Poulsen	Marilyn Schoenthal
Royann Schroeder	Brenda Jo Shepler
Kay Sell	Tri V Tran & Vui Tonnu
Stephen D Walling	Charles & Cora Tweedie
Steven & Roberta Wolz	Clydia Toung
Rosemary Zumpfe	

Cori Beattie, County Assessor/Register of Deeds Chief Administrative Deputy, explained the applications were received after the June 30 deadline. The Board of Equalization can extend the deadline to July 20. She recommended to approve all listed applications.

MOTION: Schulte moved and Amundson seconded approval of the 2023 homestead exemption applications as recommended by the County Assessor/Register of Deeds Office. Schulte, Amundson and Yoakum voted yes. Flowerday and Vest were absent. Motion carried 3-0.

4) PUBLIC HEARINGS

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

Cornerstone Christian Church	Catholic Social Services
Linh Quang Buddhist Center	Immaculate Heart of Mary Catholic Church
Good Neighbor Community Center	Union College
Parkview Christian School	Women in Community Service Inc
Christ Place	

Yoakum opened the public hearing.

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

Yoakum closed the public hearing.

5) ACTION ON THE FOLLOWING

A. Motor Vehicle Tax Exemption Applications

MOTION: Amundson moved and Schulte seconded approval of the motor vehicle tax exemption applications. Amundson, Schulte and Yoakum voted yes. Flowerday and Vest were absent. Motion carried 3-0.

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: Schulte moved and Amundson seconded to adjourn at 9:41 a.m. Amundson, Schulte and Yoakum voted yes. Flowerday and Vest were absent. Motion carried 3-0.



Matt Hansen
Lancaster County Clerk

