

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, OCTOBER 5, 2021**  
**IMMEDIATELY FOLLOWING THE 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 and the Lancaster County Nebraska website, emailed to the media and published in the Lincoln Journal Star print and digital editions on October 1, 2021.

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

Commissioners absent: Christa Yoakum

Others present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Candance Berens and Jon Ward, Deputy County Attorneys; Rachel Garver, County Treasurer; Scott Gaines, Deputy Assessor/Register of Deeds; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; Leslie Brestel and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:28 a.m., 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, September 21, 2021

**MOTION:** Schorr moved and Amundson seconded approval of the minutes. Schorr, Amundson, Flowerday and Vest voted yes. Yoakum was absent. Motion carried 4-0.

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

**MOTION:** Amundson moved and Schorr seconded approval of the additions and deductions to the tax assessment rolls. Flowerday, Schorr, Amundson and Vest voted yes. Yoakum was absent. Motion carried 4-0.

**3) NOTICE OF TAXABLE STATUS**

- A.** Board of Regents for the University of Nebraska

Scott Gaines, Deputy Assessor/Register of Deeds, stated the property was gifted to the University of Nebraska Lincoln (UNL) Board of Regents who intends to sell the property. This notice to UNL is a reminder that the property will remain taxable.

**MOTION:** Schorr moved and Flowerday seconded approval of the notice of taxable status. Flowerday, Schorr, Amundson and Vest voted yes. Yoakum was absent. Motion carried 4-0.

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

- A.** Steven and Rebecca Petrzilka

Gaines said it was recently discovered that a home exists on this property which was difficult to see from the road. He estimated it to have been built in 2009 in an area of the County where building permits were not required at the time. The owner also did not file an information statement with the County.

In consultation with the County Attorney's Office, Gaines said it was determined that 2014 is the earliest date the Assessor's Office could reasonably recreate the values and defend them should a protest be filed. He recommended the property owners be notified that as of 2014 the property values are being adjusted to reflect the addition of the house. Gaines confirmed that property taxes were previously paid on the land and perhaps an outbuilding but not on the house and the owners will have valuation appeal rights for the years stated.

**MOTION:** Amundson moved and Schorr seconded approval of the notice of assessed valuation change. Amundson, Flowerday, Schorr and Vest voted yes. Yoakum was absent. Motion carried 4-0.

**5) PUBLIC HEARINGS**

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

Faith Bible Church  
Immanuel Retirement Communities  
Catholic Social Services  
Lincoln Baptist Church

House of Prayer Christian Church  
Girl Scouts Spirit of Nebraska  
Calvary Community Church

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. Motor Vehicle Tax Exemptions Applications**

**MOTION:** Schorr moved and Flowerday seconded approval of the motor vehicle tax exemption applications. Schorr, Amundson, Flowerday and Vest voted yes. Yoakum was absent. Motion carried 4-0.

**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 at 9:34 a.m. Flowerday, Schorr, Amundson and Vest voted yes. Yoakum was absent. Motion carried 4-0.

  
Dan Nolte  
Lancaster County Clerk

