

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, OCTOBER 18, 2022
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY-CITY BUILDING, ROOM 112

**COMMISSIONERS: Deb Schorr, Chair; Christa Yoakum, Vice Chair;
Roma Amundson, Sean Flowerday, 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 October 14, 2022.

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

Others present: Dave Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; John Ward, Deputy County Attorney; Scott Gaines, Deputy Assessor/Register of Deeds; Rachel Garver, County Treasurer; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:27 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, October 4, 2022

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

3) CERTIFICATION OF 2022-2023 TAX LEVIES

MOTION: Amundson moved and Yoakum seconded approval of the certification of 2022-2023 tax levies. Yoakum, Flowerday, Vest, Amundson and Schorr voted yes. Motion carried 5-0.

4) NOTICES OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES

- A.** Matodol LLC
- B.** Ryan and Emily Willett

Scott Gaines, Deputy Assessor/Register of Deeds, stated the notices are due to clerical errors by the Assessor/Register of Deeds Office. He said the Matodol LLC property is a non-buildable lot with no market value as the parcel is spilt into multiple pieces. The Willett property had improvements made that were not previously added to the assessed value.

MOTION: Vest moved and Amundson seconded approval of the notices of assessed valuation change for taxation purposes as recommended by the County Assessor's Office. Amundson, Yoakum, Flowerday, Vest and Schorr voted yes. Motion carried 5-0.

5) **PUBLIC HEARING**

- A. Motor Vehicle Tax Exemptions Applications (See correlating items 6 and 7)
1. Cristo Rey Catholic Church of Lincoln
 2. Good Neighbor Community Center
 3. Citylight North Lincoln Church
 4. Malone Community Center

The Chair opened the public hearing.

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

The Chair closed the public hearing.

6) **ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS**

Cristo Rey Catholic Church of Lincoln
Good Neighbor Community Center
Citylight North Lincoln Church

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

7) **ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATION**

Malone Community Center

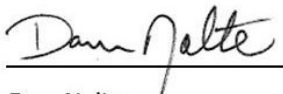
MOTION: Flowerday moved and Amundson seconded approval of the motor vehicle tax exemption application. Flowerday, Vest, Amundson and Schorr voted yes. Yoakum abstained. Motion carried 4-0 with one abstention.

- 8) **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.

9) **ADJOURNMENT**

MOTION: Vest moved and Yoakum seconded to adjourn at 9:31 a.m. Flowerday, Vest, Yoakum, Amundson and Schorr voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

