

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, OCTOBER 20, 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 October 16, 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; Rachel Garver, 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 9:11 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 13, 2020.

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

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

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

3) **NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:**

- A. Lancaster County School District 001 (18 notices).
B. 1640 LLC and Lancaster County School District 001 (7 notices).

Scott Gaines, Deputy Assessor/Register of Deeds, said these are lots that were recently platted and owned by Lincoln Public Schools and had never been utilized for any public purpose. They were held for a future development that will now be moving forward. These notices are to advise that the locations will now be placed on the tax rolls.

MOTION: Amundson moved and Vest seconded approval of the taxable status notices.

In response to Schorr's question, Gaines said these documents will serve as notification. He said the Assessor/Register of Deeds was contacted by a title company last week regarding one of the lots. The caller was advised that the lot would be subject to taxation following the Board's action today. It was also noted that there are appeal rights associated with this action.

ROLL CALL: Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

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

A. Pelican Finance LLC – c/o Paradigm Tax Group.

Gaines said this is a new mobile home and a new title was issued but was not provided to the Assessor/Register of Deeds. This will notify the property owner of the 2020 value. There is a 30-day appeal period.

MOTION: Vest moved and Amundson seconded approval of the notice of assessed valuation change for property taxation purposes. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

5) PUBLIC HEARINGS:

**A. Appeal on rejection of Homestead Exemption from Dominic and Hay Thi Nguyen
(See correlating item 6A)**

The Chair opened the public hearing.

Gaines was administered the oath and said the applicant failed to timely apply. The Assessor/Register of Deeds sends the applications and does a follow up with reminder letters. The requirement is to apply by June 30th with an extension for late filing until July 20th. The first contact from the applicants was on September 15, 2020 and the application was received on September 21, 2020. The recommendation of the Assessor/Register of Deeds office is to deny the application based on the time it was submitted.

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

The Chair closed the public hearing.

The Board voted on the correlating item.

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

- 1. Tabitha, Inc.**
- 2. Faith Bible Church**

The Chair opened the public hearing.

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

The Chair closed the public hearing.

The Board voted on the correlating item.

6) **ACTION ON THE FOLLOWING:**

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

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

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

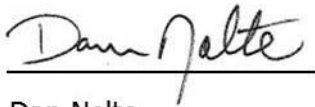
MOTION: Vest moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

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 9:19 a.m. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk

