

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, NOVEMBER 2, 2021
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY-CITY BUILDING, ROOM 112

**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 29, 2021.

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

Commissioners absent: Sean Flowerday

Others present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Candace Berens and John 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 Megan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:13 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 19, 2021

MOTION: Yoakum moved and Schorr seconded approval of the minutes. Schorr, Yoakum and Vest voted yes. Amundson abstained. Flowerday was absent. Motion carried 3-0 with one abstention.

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. Schorr, Amundson, Yoakum and Vest voted yes. Flowerday was absent. Motion carried 4-0.

3) PUBLIC HEARINGS

- A.** Notices of Proposed Change in Exemption Status (see correlating item 4A)
1. Hickman Building Foundation Inc.
 2. Food Bank of Lincoln LLC
 3. Redeemer PCA
 4. Grace Chapel-Lincoln

The Chair opened the public hearing.

Scott Gaines, Deputy Assessor/Register of Deeds, was administered the oath. Gaines explained that property tax exemption status is removed after a property transfers ownership. The Hickman Building Foundation Inc. was sold to the City of Hickman and will remain exempt as governmental property. Grace Chapel-Lincoln transferred to another religious entity. The Food Bank of Lincoln LLC and Redeemer PCA were private sales to non-exempt entities.

The Chair closed the public hearing.

- B.** Review of 2021 Exemption (See correlating item 4B)
 - 1.** St. Joseph Institute

The Chair opened the public hearing.

Gaines stated St. Joseph Institute received exemption status approval last spring to use part of the building for their charitable amity. This use has not occurred, therefore the recommendation of the County Assessor/Register of Deeds is to tax the entire property for 2021. St. Joseph Institute is aware of and agrees with this recommendation.

The Chair closed the public hearing.

- C.** Motor Vehicle Tax Exemptions Applications (See correlating item 4C)

Hope Spoke (2)	School Sisters of Christ the King
CEDARS Youth Services	Nebraska Crop Improvement Association
St. Monica's Home	The American Legion, Dept. of Nebraska
St. Paul United Methodist Church	The Malone 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.

4) ACTION ON THE FOLLOWING

- A.** Notice of Proposed Change in Exemption Status

MOTION: Schorr moved and Amundson seconded to approve the notices of proposed change in exemption status. Yoakum, Schorr, Amundson and Vest voted yes. Flowerday was absent. Motion carried 4-0.

- B.** Review of 2021 Exemption

MOTION: Schorr moved and Amundson seconded to follow the recommendation of the County Assessor/Register of Deeds to tax the entire St. Joseph Institute property for 2021. Amundson, Yoakum, Schorr and Vest voted yes. Flowerday was absent. Motion carried 4-0.

- C.** Motor Vehicle Tax Exemptions Applications

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

- 5) 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.

6) **ADJOURNMENT**

MOTION: Schorr moved and Amundson seconded to adjourn at 9:20 a.m. Schorr, Amundson, Yoakum and Vest voted yes. Flowerday was absent. Motion carried 4-0.


Dan Nolte
Lancaster County Clerk

