

**MEETING MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, NOVEMBER 7, 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 November 3, 2023.

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

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

Yoakum called the meeting to order at 9:44 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, October 17, 2023.

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

3) NOTICE OF TAXABLE STATUS FOR THE STATE OF NEBRASKA (5 Parcels)

Cori Beattie, County Assessor/Register of Deeds Chief Administrative Deputy, described the reasons for the notice, including that the land is currently being used for farming so is taxable.

MOTION: Vest moved and Amundson seconded approval of the notice of taxable status as recommended by the County Assessor/Register of Deeds Office. Schulte, Flowerday, Vest, Amundson and Yoakum voted yes. Motion carried 5-0.

4) APPEAL ON PENALTY AND INTEREST ON PERSONAL PROPERTY FROM COMMUTEAIR LLC FOR 2022 AND 2023

Beattie explained the penalty is due to a missed deadline set in State law. She recommended the Board deny the appeal.

MOTION: Flowerday moved and Amundson seconded to deny the appeal on penalty and interest on personal property as recommended by the County Assessor/Register of Deeds Office. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.

5) APPEALS ON DISQUALIFICATION FROM SPECIAL (GREENBELT) VALUATION

- A.** Myron and Barbara Smith
- B.** Greg and Casey Goodwater

Myron Smith displayed a map of the area (Exhibit 1). He stated the reasons for the appeal, including that the land is being used for pasture and not for an acreage. Schulte asked if the surrounding land was farmland, and Smith answered yes.

Brian Grimm, County Assessor/Register of Deeds Chief Field Deputy, stated the change is due to a State law change that prohibits parcels under five acres from Greenbelt status. Yoakum asked why the parcel could not be conjoined with another parcel, and Grimm stated the parcel is located in a different section. Board members expressed frustration with the law change. Grimm stated the only solution is a change in legislation.

Ward suggested moving the property lines and applying for a waiver to gain reduced tax status.

Grimm displayed an additional map of the area (Exhibit 2). Smith described the area and where his farm is located.

Greg Goodwater displayed a map of his property and the surrounding area (Exhibit 3). He asked the parcel to be taxed according to its market value as an individual piece of property.

Ward said he would research the suggestion and provide an answer to the Board later in the week.

Yoakum asked Ward if it was possible not to act on the item. Ward recommended the Board deny the appeal in order to meet the 30-day deadline to take action. He noted the Board could make other changes at a later time.

MOTION: Vest moved and Flowerday seconded to deny the appeals on disqualification from special (Greenbelts) valuations as recommended by the County Assessor/Register of Deeds Office.

Schulte stated he would vote no on the motion because the Legislature did not intend to make the change. Flowerday disagreed that the change was not intended. Board members discussed whether they have the ability to override State law.

ROLL CALL: Vest, Amundson, Flowerday and Yoakum voted yes. Schulte voted no. Motion carried 4-1.

6) ASSESSMENT CORRECTION PURSUANT TO §77-1613.02 (Reed Devall)

Reed Devall explained the reason for the correction and asked for a refund in taxes. He stated a clerical error by the Assessor caused the incorrect square footage to be considered. He appealed the valuation but chose not to have a hearing with a referee because the Assessor already had the updated square footage.

Grimm stated the discrepancy was not brought to the attention of the Assessor's Office until October, and the Office is unable to work backwards to change the valuation for this year. The adjustment will apply to the next tax year. Devall stated he did not file an appeal with the Tax Equalization and Review Commission (TERC) because the discrepancy was due to a clerical error.

Dan Zieg, Deputy County Attorney, stated the discrepancy was not due to a clerical error, and Devall's only recourse is to appeal to the TERC.

Amundson asked if the error was a clerical error or a valuation error, and Zieg answered it was a valuation error. Board members discussed the role the referee hearing plays in the protest process.

Devall explained a portion of his house was converted to commercial space, reducing the square footage. He submitted his protest on June 1st, 2023. Grimm stated the Assessor's Office confirmed the correct square footage in October and that there were steps that should have happened but did not.

Zieg repeated the Board does not have the authority to change valuations at this point. Devall expressed frustration that the referee notes did not provide any reasoning behind the protest decision.

Schulte asked Zieg to explain the relevant law. Zieg explained that the law allowing the Assessor to make corrections does not apply to valuation issues. Schulte asked if Devall could still appeal to the TERC, and Zieg answered he could appeal that day's Board decision. Devall continued to argue his case that the discrepancy was due to a clerical error.

MOTION: Amundson moved and Flowerday seconded to deny the assessment correction as recommended by the County Attorney's office. Flowerday, Vest, Amundson, Schulte and Yoakum voted yes. Motion carried 5-0.

7) PUBLIC HEARINGS

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

Christian Record Services Inc
Saint Paul United Methodist Church
Villa Marie School
School Sister of Christ the King

Our Lady of Guadalupe Seminary
The American Legion, Department of Nebraska
Nebraska Crop Improvement Association
HopeSpoke (2)

Yoakum opened the public hearing.

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

Yoakum closed the public hearing.

8) ACTION ON THE FOLLOWING

A. Motor Vehicle Tax Exemption Applications

MOTION: Vest moved and Amundson seconded approval of the motor vehicle tax exemption applications. Schulte, Flowerday, Vest, Amundson and Yoakum 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: Vest moved and Amundson seconded to adjourn at 10:27 a.m. Amundson, Schulte, Flowerday, Vest and Yoakum voted yes. Motion carried 5-0.



Matt Hansen
Lancaster County Clerk

