

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, JUNE 18, 2019**  
**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 June 14, 2019.*

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

Others present: Rob Ogden, Lancaster County Assessor/Register of Deeds; Rachel Garver, County Treasurer; Scott Gaines, Assessor/Register of Deeds Office; Kerry Eagan, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Dave Derbin, Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Monét McCullen, County Clerk's Office

*The meeting was called to order at 9:47 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, June 4, 2019.**

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

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

**MOTION:** Schorr moved and Vest seconded approval of the additions and deductions. Vest, Schorr, Flowerday and Amundson voted yes. Motion carried 4-0.

**3) PUBLIC HEARINGS:**

**A. Motor Vehicle Tax Exemption Applications (See correlating item 4)**

<b>Christian Heritage Children's Homes</b>	<b>Capital Humane Society</b>
<b>Second Baptist Church</b>	<b>Mosaic</b>
<b>Resources for Human Development</b>	<b>College View Academy</b>
<b>Our Saviour's Lutheran Church</b>	<b>Radiant Church</b>
<b>Christian Retirement Homes dba Eastmont Towers</b>	<b>Epona Horse Rescue</b>

The Chair opened the public hearing.

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

The Chair closed the public hearing.

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

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

**5) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES:**

- A. Jerry L. Barger**
- B. Round Table Revocable Trust**

Scott Gaines, Deputy County Assessor/Register of Deeds, said there was a land use change regarding Mr. Barger's property and the Register of Deeds Office inadvertently removed the wetlands program designation. This action will reinstate that designation and reduce the value. He noted the notice for Round Table Revocable Trust is regarding construction of a new home that was complete at the beginning of 2019. Both property owners have 30 days to appeal the change in valuation.

**MOTION:** Vest moved and Schorr seconded approval to send the notices of assessed valuation changes for property taxation purposes. Flowerday, Vest, Schorr and Amundson voted yes. Motion carried 4-0.

**6) APPEAL OF PENALTY AND INTEREST ON PERSONAL PROPERTY FROM FREDDY'S FROZEN CUSTARD & STEAKBURGERS**

Gaines said the Assessor/Register of Deeds office is recommending denial of the appeal. He noted the Board's ability to grant appeals only applies to penalties that were wrongly imposed or incorrectly calculated.

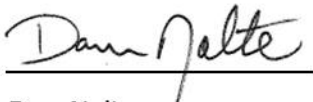
**MOTION:** Schorr moved and Vest seconded to deny the appeal based on the recommendation of the County Assessor/Register of Deeds. Vest, Schorr, Flowerday and Amundson voted yes. Motion carried 4-0.

**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 Flowerday seconded to adjourn the Lancaster County Board of Equalization meeting at 9:51 a.m. Vest, Schorr, Flowerday and Amundson voted yes. Motion carried 4-0.



Dan Nolte  
Lancaster County Clerk

