

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, JUNE 25, 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 21, 2019.*

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

Commissioners absent: Sean Flowerday, Vice Chair

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

*The meeting was called to order at 9:29 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 18, 2019.**

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

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

- 1. Additions and Deductions**
- 2. Tax List Corrections based on the Nebraska Department of Revenue's re-certified taxable values for Black Hills Energy for tax years 2009 through 2017.**

Scott Gaines, Deputy County Assessor/Register of Deeds, said item 2 is regarding some ongoing appeals of Black Hills Energy. There was litigation between the Department of Revenue and Black Hills that was settled recently. The redistributed value was determined and will affect tax years dating back to 2009. Black Hills will pay around \$36,000 in additional taxes.

**MOTION:** Schorr moved and Yoakum seconded approval of the additions and deductions to the tax assessment rolls. Vest, Schorr, Yoakum and Amundson voted yes. Flowerday was absent. Motion carried 4-0.

**3) 425 FILING - REPORT OF DESTROYED REAL PROPERTY FROM CLARICE A. LOOMIS**

Gaines said recently there was legislation passed that will allow tax payers who suffer a loss due to catastrophic circumstances the opportunity to have their value reassessed from the date of the destruction. This specific property was affected by the tornado that recently hit Lincoln. The value of the improvements that were destroyed was \$4,600 and the recommendation from the Assessor/Register of Deeds is to remove that improvement value from the parcel.

Schorr asked if the Board's motion would accept the report of destroyed property or if the Board was taking action to direct the Assessor/Register of Deeds to reevaluate. Dave Derbin, Deputy Lancaster County Attorney said the Board's motion will change the value of the property from the date of the destruction. That can be done by accepting the recommendation of the County Assessor.

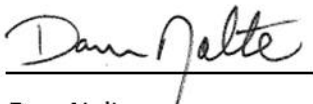
**MOTION:** Schorr moved and Yoakum seconded to adjust the value of the property from the date of destruction based on the recommendation of the County Assessor/Register of Deeds. Yoakum, Vest, Schorr and Amundson voted yes. Flowerday was absent. Motion carried 4-0.

**4) 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.

**5) ADJOURNMENT**

**MOTION:** Schorr moved and Vest seconded to adjourn the Lancaster County Board of Equalization meeting at 9:36 a.m. Yoakum, Vest, Schorr and Amundson voted yes. Flowerday was absent. Motion carried 4-0.



Dan Nolte  
Lancaster County Clerk

