

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, JULY 16, 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 July 12, 2019.

Commissioners present: Sean Flowerday, Vice Chair; Rick Vest; and Christa Yoakum

Commissioners absent: Roma Amundson, Chair; and Deb Schorr

Others present: Rachel Garver, Lancaster County Treasurer; Scott Gaines, Assessor/Register of Deeds Office; Kerry Eagan, Chief Administrative Officer; Jenifer Holloway, 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 9:13 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, July 2, 2019.

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS:

Scott Gaines, Assessor/Register of Deeds Office, said there is a substantial decrease with Kawasaki. These are Tax Equalization and Review Commission (TERC) cases that have recently been settled. The values now have to be approved and sent to the County Treasurer to modify the tax collection.

MOTION: Vest moved and Yoakum seconded approval of the additions and deductions. Vest, Yoakum and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.

3) NOTICE OF TAXABLE STATUS:

A. Lancaster County School District 001 aka Lincoln Public Schools

Gaines said this property was recently purchased by Lincoln Public Schools (LPS). A tenant will continue to occupy the property until the end of the year. This notice will inform LPS that the property will remain taxable while being used for a commercial use.

MOTION: Vest moved and Yoakum seconded to send the taxable status notice. Yoakum, Vest and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.

4) 425 FILING – REPORT OF DESTROYED REAL PROPERTY:

A. Kenneth Yates (2 parcels)

Gaines said the 425 form allows a property owner to apply for a modified valuation when a catastrophic event occurs. The two properties in question are primarily wetlands. The properties are already assessed with the assumption there will be water on the property occasionally. The Assessor/Register of Deeds Office reviewed the property and did not feel there was significant effects on any market value compared to what was already established in January. The Assessor/Register of Deeds Office recommended no change in value.

MOTION: Vest moved and Yoakum seconded to follow the recommendation of the Assessor/Register of Deeds and make no change in the values. Yoakum, Vest and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.

5) PUBLIC HEARINGS:

A. Homestead Exemption rejection appeal from David White (See correlating item 6)

Gaines was administered the oath and said this is a protest on the rejection of a Homestead Exemption application. State law is very specific regarding the qualifications which include that the owner must occupy the property from January 1 through August 15. The property was sold in June, 2019, which resulted in an automatic rejection.

Vest moved and Yoakum seconded to reject the appeal. Jen Holloway, Deputy County Attorney stated the public hearing needs to be closed before any motions are made.

No one appeared in opposition or in the neutral position.

The Vice Chair closed the public hearing.

The Board voted on correlating item 6.

B. Motor Vehicle Tax Exemption Applications (See correlating item 7)

Angelic Temple Church of God in Christ	CHI Health
North American Martyrs Church/School	Catholic Social Services
Villa Marie School	American Red Cross
Fellowship Baptist Church	Wesleyan

The Vice Chair opened the public hearing.

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

The Vice Chair closed the public hearing.

The Board voted on correlating item 7

6) ACTION ON HOMESTEAD EXEMPTION REJECTION APPEAL

MOTION: Vest moved and Yoakum seconded to reject the appeal. Yoakum, Vest and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.

7) ACTION ON MOTOR VEHICLE TAX EXEMPTION APPLICATIONS

MOTION: Vest moved and Yoakum seconded approval of the motor vehicle tax exemption applications. Vest, Yoakum and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.

8) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES (GREENBELT):

Dale R Pomajzl	Grandview Farm LLC
Mitchell J Gerdes	Martin E Neal
Jeff R & Cathy J Hollman	Jana Christensen Bauman
Kathy A Wilcox	Marvin L Lyman
David A Ninneman	Patrick R & Jessica L Wenzl
Chad J & Sarah A Winters	Jesse L Almery
Daniel A & Annette L Legrande	Douglas E & Elaine A Swanson
Scott D & Lisa G Johns	Eric & Amanda Ehlers
Randy L & Stacey Overholt	Leland Scott Naderhoff
Angela S & Dustin L Beekman	Douglas W Meyer
Ronnie L Koch	Rodney F & Renee J Lanik
Gary A & Beth A Detweiler	Danniel L Dallman Revocable Trust
Daniel & Lee Ann Lauenroth	Denette J & David Russell
Roger P & Sharon Schmersal	Daniel E & Pamela Hergenrader
Sean & Justine Owings	Nicholas A Parks Living Trust
Travis A & Brooke D Frerking	Nicholas A Parks Living Trust
Ronald R Emerson & Christine Behrends	Randall L & Susan K Hoover
Twyla J Lidolph Revocable Trust	Scott C & Brittney S Keller
Twyla J Lidolph Revocable Trust	Craig M & Lori A Blake
Matthew M & Kim R Steinhausen	Jawara Sekou James & Julia Lynette
Gretchen M Kruse & Le Etta L Suhr	Susan K Swanson & Dale Martin
Dwight & Kristine Munderloh	Robert L & Michelle S Benes Revocable Trust
Rick L & Sally Sundeen	Lucas B Whitefoot & Lisa M Oberg
Mallory M & Jess L Sundeen	Daniel L & Miriam E Kuhn Trust
Jack & Sue Richbourg	Charles F & Patricia Beeson
Daniel T & Nicole J Moss	

Gaines said these Special (Greenbelt) Valuation applications have been approved by the Assessor/Register of Deeds Office. This notice will provide each property owner with the new value and each will have 30-days to appeal.

Vest asked for clarification on the Greenbelt program. Gaines explained Special (Greenbelt) Valuations allow the property to be assessed at 75% of the agricultural value, disregarding any other market influences. If the property continues to be farmed, there will not be taxes based on a developmental value.

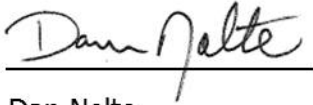
MOTION: Vest moved and Yoakum seconded approval of the Special (Greenbelt) Valutaion applications. Yoakum, Vest and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.

9) **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.

10) **ADJOURNMENT**

MOTION: Vest moved and Yoakum seconded to adjourn the Lancaster County Board of Equalization meeting at 9:25 a.m. Yoakum, Vest and Flowerday voted yes. Schorr and Amundson were absent. Motion carried 3-0.



Dan Nolte
Lancaster County Clerk

