

**MINUTES  
LANCASTER COUNTY BOARD OF EQUALIZATION  
COUNTY-CITY BUILDING, ROOM 112  
TUESDAY, AUGUST 6, 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 August 2, 2019.*

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

Others present: Rachel Garver, Lancaster County Treasurer; Scott Gaines, Assessor/Register of Deeds Office; Ann Ames, Deputy 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 9:22 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 16, 2019.**

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

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

**MOTION:** Schorr moved and Flowerday seconded approval of the additions and deductions. Vest, Schorr, Flowerday, Yoakum and Amundson voted yes. Motion carried 5-0.

**3) NOTICE OF TAXABLE STATUS FOR THE FOLLOWING:**

- A. Nebraska Public Power District**
- B. City of Lincoln dba Lincoln Electric System**
- C. Lancaster County School District 001 aka Lincoln Public Schools**

Scott Gaines, Deputy County Assessor/Register of Deeds, said the three properties have recently been acquired by governmental bodies, but are still being farmed by the previous owners. The notice will inform the owner that the property will remain taxable until it is used for a public purpose.

**MOTION:** Vest moved and Yoakum seconded approval to send the notices of taxable status. Yoakum, Vest, Schorr, Flowerday and Amundson voted yes. Motion carried 5-0.

**4) 425 FILING - REPORT OF DESTROYED REAL PROPERTY:**

- A. Angela B. Taylor**
- B. Geraldine M. Ault**

Gaines said there is a new state law that allows property owners to request property tax relief due to calamities that occurred between the beginning of the year and July 1<sup>st</sup>. No change is the recommendation for Ms. Taylor's property as the damage was preexisting. Ms. Ault's property had damage from the tornado in May, 2019. The recommendation is to adjust the value to \$199,700.

**MOTION:** Vest moved and Schorr seconded approval of the two recommendations. Flowerday, Yoakum, Vest, Schorr and Amundson voted yes. Motion carried 5-0.

**5) APPEAL ON DENIAL OF GREENBELT STATUS FOR CHARLES KUHNEL**

Gaines said further information was supplied to the Assessor/Register of Deeds Office and the recommendation is to approve Greenbelt status for Mr. Kuhnel's property (Parcel ID 09-03-200-006-000, 200 W. Calvert Street).

**MOTION:** Schorr moved and Vest seconded to approve Greenbelt status for Charles Kuhnel. Schorr, Flowerday, Yoakum, Vest and Amundson voted yes. Motion carried 5-0.

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

- A. Charles Kuhnel**
- B. Jason & Stephanie Parks**

Gaines said the Kuhnel notice is to reflect the value for the approval of the Greenbelt status that was approved in the previous item. The building permit for a new home on the Parks property was not received. The current timeframe allows the Board of Equalization to change the value without having to prove it was clerical error. The property owners will receive notice and have 30 days to appeal.

**MOTION:** Vest moved and Yoakum seconded approval to send the notices of Assessed Valuation Change. Vest, Schorr, Flowerday, Yoakum and Amundson voted yes. Motion carried 5-0.

**7) PUBLIC HEARINGS:**

- A. Notice of Proposed Change in Exemption Status (See correlating item 8)**
  - 1. ARC Housing Dev Corp of Lincoln (4 notices)**
  - 2. MidAmerica District of the Christian & Missionary Alliance**
  - 3. Great Plains Annual Conference of the United Methodist Church**

The Chair opened the public hearing.

Gaines was administered the oath and said these are 6 properties that were previously granted tax exemption status. The properties have now sold and this notice will inform the current and previous owners that the exemption status will be removed. The MidAmerica District property transferred to Citylight Church who has applied for an exemption in the next item.

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

The Chair closed the public hearing.

The Board voted on correlating item 8.

**B. 2019 451 Tax Exemption Applications (See correlating item 9)**

|  |   |
|--|---|
| <b>Boys and Girls Clubs of Lincoln/Lancaster County</b>              | <b>CHI Nebraska</b>                       |
| <b>Joshua Collingsworth Memorial Foundation</b>                      | <b>Christ's Place Church</b>              |
| <b>Montessori School for Young Children Inc.</b>                     | <b>LOCUS Impact Investing</b>             |
| <b>Nebraska State AFL-CIO Building Corporation</b>                   | <b>Nebraska Communities Playhouse</b>     |
| <b>United Yezidi Community of America, Inc.</b>                      | <b>Region V Foundation</b>                |
| <b>Citylight Lincoln Church of the Christian Missionary Alliance</b> | <b>Word of Life Lutheran Church, Inc.</b> |

The Chair opened the public hearing.

Gaines was administered the oath and said the recommendation from the Assessor/Register of Deeds is to approve all the applications with the exception of the CHI Nebraska application as the property owners are still deciding what to do with the property and in the interim it is not being used for an exempt purpose and the recommendation on this application is for denial.

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

The Chair closed the public hearing.

The Board voted on correlating item 9.

**C. Motor Vehicle Tax Exemption Applications (See correlating item 10)**

|  |                                       |
|--|---------------------------------------|
| <b>Community Action Partnership of Lancaster &amp; Saunders Counties</b> | <b>Cornerstone Christian Church</b>   |
| <b>Capitol City Christian Church</b>                                     | <b>Lincoln Christian School</b>       |
| <b>Boys &amp; Girls Club of Lincoln/Lancaster County</b>                 | <b>Christ United Methodist Church</b> |
| <b>St. Thomas Aquinas Church</b>   | <b>St. John the Apostle Church</b>    |
| <b>St. Peter's Catholic Parish</b>                                       | <b>CrossBridge Christian Church</b>   |
| <b>Gentle Shepherd Baptist Church</b>                                    |                                       |

The Chair opened the public hearing.

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

The Chair closed the public hearing.

The Board voted on correlating item 10.

**8) ACTION ON NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS**

**MOTION:** Schorr moved and Flowerday seconded approval to send notices of the proposed change in exemption status. Yoakum, Vest, Schorr, Flowerday and Amundson voted yes. Motion carried 5-0.

**9) ACTION ON 2019 451 TAX EXEMPTION APPLICATIONS**

**MOTION:** Vest moved and Schorr seconded approval of the applications with the exception of the CHI Nebraska application. Flowerday, Yoakum, Vest, Schorr and Amundson voted yes. Motion carried 5-0.

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

**MOTION:** Schorr moved and Flowerday seconded approval of the motor vehicle tax exemption applications. Schorr, Flowerday, Yoakum, Vest and Amundson voted yes. Motion carried 5-0.

Jen Holloway, Deputy County Attorney said on item 9. The motion was not clear that the Board was denying the CHI Nebraska application.

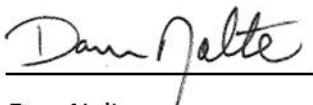
**MOTION ON ITEM 9:** Schorr moved and Yoakum seconded to deny the tax exemption application from CHI Nebraska. Yoakum, Vest, Schorr, Flowerday and Amundson voted yes. Motion carried 5-0.

**11) 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.

**12) ADJOURNMENT**

**MOTION:** Schorr moved and Vest seconded to adjourn the Lancaster County Board of Equalization meeting at 9:35 a.m. Vest, Schorr, Flowerday, Yoakum and Amundson voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk

