

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, MARCH 15, 2022
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING
COUNTY-CITY BUILDING, ROOM 112

COMMISSIONERS: Deb Schorr, Chair; Christa Yoakum, Vice Chair;
Roma Amundson, Sean Flowerday, 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 March 11, 2022.

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

Commissioners absent: Rick Vest

Others present: Kristy Bauer, Deputy Chief Administrative Officer; Dan Zieg, Chief Deputy County Attorney; Candace Berens and John Ward, Deputy County Attorneys; Rachel Garver, County Treasurer; Rob Ogden, County Assessor/Register of Deeds; Scott Gaines, Deputy Assessor/Register of Deeds; Dan Nolte, County Clerk; Leslie Brestel and Meggan Reppert-Funke, County Clerk's Office

The meeting was called to order at 9:24 a.m., and 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, March 1, 2022

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

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS

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

3) APPEAL OF NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES

A. Jay and Phyllis Hansen

Scott Gaines, Deputy Assessor/Register of Deeds, stated the appeal is from an assessment presented to the Board a few months ago for an outbuilding that was converted into livable space. No permits were taken out and no notification was provided to the Assessor/Register of Deeds Office of the conversion.

Gaines stated value adjustments to the previous assessment were made for some of the outbuildings on the property. He presented the adjusted value recommendations as follows: 2015 = \$176,500; 2016 = \$179,500; 2017 = \$186,400; 2018 = \$186,400; 2019 = \$205,600; 2020 = \$215,200; and 2021 = \$230,300 (Exhibit 1).

Schorr questioned the reason for adjusting values back to 2015. Gaines said if a property is not properly reported to the Assessor/Register of Deeds as required by statute, the Assessor's Office can go back to when

the improvements were made. Appraisal staff visited with the taxpayer and were informed 2015 is when the transaction occurred.

Phyllis Hansen, property owner, introduced herself and her husband, Jay Hansen.

Angie Okelberry appeared on behalf of her parents. She stated when the property was purchased in 2015 the barn included a 900 square feet apartment. She indicated her parents were not protesting the new assessed value just that the Assessor's Office went back to 2015. Okelberry stated the Hansens would accept the new valuation from 2021 forward.

Schorr inquired if the apartment was part of the original purchase agreement in 2015. Hansen stated yes. Okelberry added the apartment was not high quality but had the basics. The original plan was to build a new home on the property but due to financial restraints and health issues a house was not built and improvements were made to the existing apartment. Schorr inquired about the size of the acreage and dwellings on the property. Hansen stated the property is 20 acres and includes a haybarn. She stated she and her husband knew the value was low but thought the Assessor's Office would catch it and adjustments would be made. Hansen asked that the time frame for making the property tax payment be adjusted.

Yoakum inquired if the improvements to the apartment were completed in 2015. It was noted that the property owners lived in a camper on the property while the improvements were made and moved into the apartment at the end of 2016.

Schorr inquired if the County had any flexibility regarding not having the value adjustments go back to 2015.

Tim Sealock, Real Property Appraiser, Assessor/Register of Deeds Office, said a staff appraiser came across this property when completing a general review of the area. She spoke to the owner who indicated that the improvements were made in 2015.

Gaines stated records show the property was purchased in 2014 for \$215,000. It is recommended the revaluation begin in 2015.

MOTION: Amundson moved and Flowerday seconded approval of the valuation changes for property taxation purposes as recommended by the County Assessor's Office. Yoakum, Flowerday, Amundson and Schorr voted yes. Vest was absent. Motion carried 4-0.

4) PUBLIC HEARING

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

1. Lincoln Baptist Church
2. Goodwill Industries Serving Southeast NE Inc
3. Bethel Baptist Church
4. Parkview Christian School

The Chair opened the public hearing.

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

The Chair closed the public hearing.

5) ACTION ITEMS

A. Motor Vehicle Tax Exemptions Applications

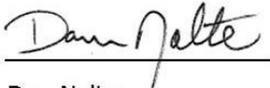
MOTION: Flowerday moved and Amundson seconded approval of the motor vehicle tax exemption applications. Amundson, Yoakum, Flowerday and Schorr voted yes. Vest was absent. Motion carried 4-0.

- 6) **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.

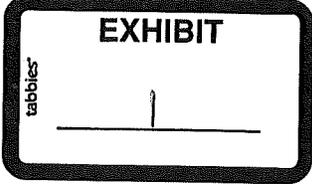
7) **ADJOURNMENT**

MOTION: Flowerday moved and Yoakum seconded to adjourn at 9:39 a.m. Amundson, Yoakum, Flowerday and Schorr voted yes. Vest was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk





**NOTICE OF ASSESSED VALUATION CHANGE
FOR PROPERTY TAXATION PURPOSES**

by the

Lancaster County Board of Equalization
County-City Building
555 South Tenth Street
Lincoln, NE 68508
(402) 441-7447

For Tax Years 2015-2021

Name and Address of Taxpayer: HANSEN, JAY & PHYLLIS 17001 NW 40 ST RAYMOND, NE 68428	Legal Description: S30, T12, R6, 6th Principal Meridian, LOT 48 SE
Parcel ID: 13-30-400-015-000	Situs Address: 17001 NW 40TH ST, RAYMOND

You are hereby notified that pursuant to Neb. Rev. Stat. §§ 77-1507 and 77-1318.01, the Lancaster County Board of Equalization has changed the assessed valuation of the above-described property as indicated below for the years stated below.

YEAR	Prior Assessed Value	New Assessed Value	
2015	\$40,300	\$185,600	176,500
2016	\$39,800	\$187,800	179,500
2017	\$39,900	\$194,200	186,400
2018	\$40,100	\$194,200	186,400
2019	\$41,400	\$212,600	205,600
2020	\$48,000	\$220,200	215,200
2021	\$48,000	\$234,900	230,300

If you wish to protest the new assessed valuation(s) shown above, you must file a written protest with the Lancaster County Board of Equalization within 30 days from the date of this notice. If no protest is filed within 30 days, the new assessed valuation(s) shall be final.

If you have questions regarding this valuation change, please contact the Lancaster County Assessor/Register of Deeds Office at (402) 441-7463. If you have questions regarding the protest procedures, please contact the Lancaster County Clerk at (402) 441-7481.

Chairperson, Lancaster County Board of Equalization

Date