



**LANCASTER COUNTY BOARD OF EQUALIZATION**

*Roma Amundson Sean Flowerday Deb Schorr Rick Vest Christa Yoakum*

OWNER  
ADDRESS  
ADDRESS  
CITY/STATE/ZIP

May 30, ~~2021~~ ~~2020~~

Re: Property Valuation Protest/TERC Appeal  
Parcel ID:  
Legal Description:  
TERC Case #:

Dear Property Owner/Appellant:

Our records indicate that you filed a property valuation appeal with the Nebraska Tax Equalization and Review Commission (TERC) for the above-named property and the decision may still be pending. Please be advised that any adjustment you might receive for a previous appeal will not apply to the current year's assessment unless a separate protest is filed. If you believe your ~~2021~~ ~~2020~~ value is in error, you may want to file a protest with the Lancaster County Clerk's Office.

Your ~~2021~~ ~~2020~~ value can be found at [orion.lancaster.ne.gov](http://orion.lancaster.ne.gov) or you can contact the County Assessor/Register of Deeds Office at 402-441-7463.

Protests may be filed electronically at [lancaster.ne.gov/clerk](http://lancaster.ne.gov/clerk) or by mail beginning June 1<sup>st</sup>. Forms will also be available on this website or by contacting the Lancaster County Clerk's Office at 402-441-8724 or [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov). Protests must be received or postmarked by June 30, ~~2021~~ ~~2020~~.

If you have any questions regarding this letter, please contact the County Clerk's Office at 402-441-8724 or [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov).

Sincerely,

*Sean Flowerday* *Rick Vest*

Rick Vest ~~Sean Flowerday~~, Chair  
Lancaster County Board of Equalization

DRAFT



**LANCASTER COUNTY BOARD OF EQUALIZATION**

*Roma Amundson Sean Flowerday Deb Schorr Rick Vest Christa Yoakum*

NAME DATE  
ADDRESS  
ADDRESS  
CITY/STATE/ZIP

Dear Property Owner/Appellant:

Our records show that a property valuation protest was filed on the following property and attendance at a review hearing was waived:

Parcel ID:  
Situs Address:  
Legal Description:  
Protest Number:  
Appellant:

Qualified individuals, known as referees, are assisting Lancaster County in reviewing protests. Value recommendations will be posted on the County Clerk’s website at [lancaster.ne.gov/clerk](http://lancaster.ne.gov/clerk) as soon as they become available. The protest number and Parcel ID (both provided above) will be needed to access this information. Please keep in mind that it may take several weeks from the date of your hearing for the referee to complete their review. Values may also be obtained by contacting the County Clerk’s Office.

The Board of Equalization will take final action on all value recommendations on Tuesday, August 10, 2021 ~~Thursday, August 6, 2020~~ at 1:00 p.m., in Room 112 of the County-City Building. You will be notified by mail of the Board’s decision. Final values will also be posted on the County Clerk’s website on or before August 18, 2021 ~~14, 2020~~.

If you have any questions, please contact the County Clerk’s Office at 402-441-8724 or [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov).

Sincerely,

Dan Nolte  
County Clerk

Rick Vest, Chair ~~Sean Flowerday, Chair~~  
Lancaster County Board of Equalization



**LANCASTER COUNTY BOARD OF EQUALIZATION**

*Roma Amundson Sean Flowerday Deb Schorr Rick Vest Christa Yoakum*

NAME  
ADDRESS  
ADDRESS  
CITY/STATE/ZIP

DATE

Dear Property Owner/Appellant:

Our records show that a property valuation protest was filed on the following property:

Parcel ID:  
Situs Address:  
Legal Description:  
Protest Number:  
Appellant:

Qualified individuals, known as referees, are assisting Lancaster County in reviewing protests. **Due to the COVID-19 pandemic, referee hearings will be conducted by telephone.** Your phone hearing has been scheduled for:

Date:  
Time:

A referee will contact you at the phone number you provided to discuss your protest. If you did not file the protest and you would like to be involved in the hearing, please provide your phone number to the County Clerk's Office at least 24-hours in advance of the hearing. Due to time constraints, if you are not available when the referee calls, you will be required to reschedule the hearing. If you, (1) do not plan to participate in a phone hearing; (2) need to reschedule a phone hearing; or (3) would like to discuss your protest in person, please contact the County Clerk's Office at 402-441-8724 or [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov). **The deadline to make hearing changes is ~~Monday Friday, July 12, 2021 10, 2020~~.** Failing to contact the Clerk's Office by July ~~12, 2021 10, 2020~~ will be deemed a waiver of an in-person hearing. All individuals choosing to meet in person must have an appropriate mask, follow all directed health measures, and comply with an initial health screening to ensure the safety and welfare of all hearing participants before entering the hearing facility. Absent a hearing, the referee will review the protest in absentia. The referee will not consider any documentation provided at an in-person hearing that was not previously submitted in accordance with the protest rules.

Value recommendations will be posted on the County Clerk's website at [lancaster.ne.gov/clerk](http://lancaster.ne.gov/clerk) as soon as they become available. The protest number and Parcel ID (both provided above) will be needed to access this information. Please keep in mind that it may take several weeks from the date of your hearing for the referee to complete their review. Values may also be obtained by contacting the County Clerk's Office. The Board of Equalization will take final action on all value recommendations on ~~Tuesday, August 10, 2021 Thursday, August 6, 2020~~ at 1:00 p.m., in Room 112 of the County-City Building. You will be notified by mail of the Board's decision. Final values will also be posted on the County Clerk's website on or before August ~~18, 2021 14, 2020~~.

If you have any questions, please contact the County Clerk's Office at 402-441-8724 or [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov).

Sincerely,

Dan Nolte  
County Clerk

Rick Vest, Chair ~~Sean Flowerday, Chair~~  
Lancaster County Board of Equalization

DRAFT



**LANCASTER COUNTY BOARD OF EQUALIZATION**

*Roma Amundson Sean Flowerday Deb Schorr Rick Vest Christa Yoakum*

NAME  
ADDRESS  
ADDRESS  
CITY/STATE/ZIP

DATE

Dear Property Owner/Appellant:

Our records show that a property valuation protest was filed on the following property whereby you have chosen to have an in-person referee hearing:

Parcel ID:  
Situs Address:  
Legal Description:  
Protest Number:  
Appellant:

Your referee hearing will be held on:

Date:  
Time:

Hearings will be held at the IBEW Hall located at 1409 Old Farm Road in Lincoln. The referee will not consider any documentation provided at an in-person hearing that was not previously submitted in accordance with the protest rules.

Due to the COVID-19 pandemic, all individuals choosing to meet in person must adhere to the following procedures:

- Require appointments to be made in advance to limit the number of taxpayers showing up at one time;
- Require taxpayers to wait in their car prior to their scheduled hearing time and enter the building at the time of their appointment upon instruction from on-site staff;
- Limit the number of taxpayers who can attend a single hearing to no more than two at each individual session;
- No children will be permitted to enter the protest facility;
- Require taxpayers to abide by the social distancing protocols during hearings by following the six-foot rule;
- Require taxpayers to submit supporting documents at the time of protest application, new or additional documentation cannot be submitted or considered at hearing;
- Require taxpayers to submit to a temperature screening prior to entering the facility;
- Require taxpayers to submit to a COVID-19 precaution form ahead of the meeting time;
- Meeting areas will be sanitized prior to and after each individual session; and
- Require taxpayers and all meeting attendees to wear fitted protective masks at all times while in the protest facility; masks will not be provided.

In recognition of the evolving nature of health recommendations and guidance, these guidelines create a minimal level of requirements for an in-person hearing based on the information available at this time. Additional requirements may be implemented during the protest process at the discretion of the Board or the Coordinator to ensure the safety

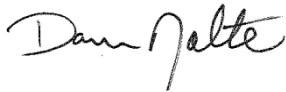
of all parties involved, particularly that of the public. Any party not in compliance with the guidelines will be asked to reschedule their hearing or comply with the guidelines to be allowed into the facility.

If you need to reschedule, please contact the County Clerk's Office at 402-441-8724 or [protest@lanaster.ne.gov](mailto:protest@lanaster.ne.gov). **The deadline to reschedule a hearing is ~~Tuesday, July 10, 2020~~ Tuesday, July 12, 2021**. Failing to contact the Clerk's Office by July ~~10, 2020~~ 12, 2021 will be deemed a waiver of an in-person hearing. Absent a hearing, the referee will review the protest in absentia.

Value recommendations will be posted on the County Clerk's website at [lanaster.ne.gov/clerk](http://lanaster.ne.gov/clerk) as soon as they become available. The protest number and Parcel ID, both provided above, will be needed to view this information. Please keep in mind that it may take several weeks from the date of your hearing for the referee to complete their review. Values may also be obtained by contacting the Clerk's Office. The Board of Equalization will take final action on all value recommendations on ~~Thursday, August 6, 2020~~ Tuesday, August 10, 2021 at 1:00 p.m., in Room 112 of the County-City Building. You will be notified by mail of the Board's decision. Final values will also be posted on the County Clerk's website on or before August ~~14, 2020~~ 18, 2021.

If you have any questions, please contact the County Clerk's Office at 402-441-8724 or [protest@lanaster.ne.gov](mailto:protest@lanaster.ne.gov).

Sincerely,



Dan Nolte  
County Clerk



Rick Vest, Chair ~~Sean Flowerday, Chair~~  
Lancaster County Board of Equalization



**LANCASTER COUNTY BOARD OF EQUALIZATION**

Roma Amundson Sean Flowerday Deb Schorr Rick Vest Christa Yoakum

NAME  
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DATE

Parcel ID:  
Situs Address:  
Legal:  
Protest Number:  
Appellant:

Dear Property Owner/Appellant:

On August ~~10, 2021~~ ~~6, 2020~~ the Lancaster County Board of Equalization made a final value determination regarding your property valuation protest:

Assessor's Proposed Value: \$  
Board of Equalization's Final Value: \$  
Difference: \$

This concludes the review of your 2020 valuation by the Board of Equalization. The report required by Neb.Rev.Stat. 77-1502, which includes the Board's decision and all documentation related to this protest, is available for review at the Lancaster County Clerk's Office during normal business hours (Monday-Friday; 7:30 a.m. to 4:30 p.m.).

You may appeal the Board of Equalization's decision to the Nebraska Tax Equalization and Review Commission (TERC) on or before September 10, ~~2021~~ ~~2020~~. A copy of this letter and the appropriate filing fee must accompany the appeal form. For more information or to obtain an appeal form, please contact TERC at [terc.nebraska.gov](http://terc.nebraska.gov) or 402-471-2842.

Please note, if you have a case pending at TERC from a previous year, any adjustment you might receive related to that appeal will not apply to the current year (2020) unless a separate TERC appeal is filed.

If you have any questions regarding this letter, please contact the County Clerk's Office at 402-441-8724 or [protest@lancaster.ne.gov](mailto:protest@lancaster.ne.gov).

Sincerely,



Dan Nolte  
County Clerk

~~Rick Vest, Chair Sean Flowerday, Chair~~  
Lancaster County Board of Equalization

DRAFT