

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, AUGUST 9, 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 August 5, 2022.

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

Others present: David Derbin, Chief Administrative Officer; Dan Zieg, Chief Deputy County Attorney; John Ward and Candace Berens, Deputy County Attorneys; Rob Ogden, County Assessor/Register of Deeds; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Leslie Brestel, County Clerk's Office

The meeting was called to order at 9:43 a.m., and the location of the Nebraska Open Meetings Act was announced.

**1) PROPERTY VALUATION PROTEST DISMISSALS**

- A.** 22-00613 Joan Blackledge
- B.** 22-00614 First National Bank of Omaha, First National Buildings Inc
- C.** 22-00615 Glenn Marshalek and John Marshalek II
- D.** 22-00616 Glenn Marshalek and John Marshalek II
- E.** 22-00617 Glenn Marshalek and John Marshalek II

Dan Zieg, Chief Deputy County Attorney, reported these protests were not completed in accordance with state statutes such as not filed on an approved form, not filed in the correct office, not including a requested value, signature or real property description. Therefore, Zieg said the Board of Equalization does not have the authority to act on the protests as they were not properly filed and he recommended they be dismissed.

Vest noted the Board is bound by the standards of the State.

**MOTION:** Vest moved and Amundson seconded to dismiss incomplete property valuation protest numbers 22-613, 22-614, 22-615, 22-616 and 22-617 based on the recommendation of the County Attorney's Office.

Schorr thanked the Clerk's Office for all of the communication efforts to assist filers in completing forms correctly and timely.

**ROLL CALL:** Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.

**2) FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2022**

Cody Gerdes, Great Plains Appraisal President, gave a brief overview of the 2022 property valuation protest season, highlighting various trends, statistics and changes. The largest change is that the protest database is fully electronic thanks to Nicholas Wemhoff, Systems Project Supervisor, and Joseph Carter, Systems Analyst. The referees found that being able to view data from both the Clerk's Office and the Assessor's Office, as well as being able to upload and update information, was a time saving feature. Filers can now view Referee/Coordinator Reports, which contain referee comments, online.

When asked if Lancaster is the first County to have a fully electronic system, Gerdes stated he thought Douglas and Sarpy Counties were also fully electronic.

Gerdes and Cori Beattie, Deputy County Clerk, discussed the in person and phone hearings, noting that the phone hearings continue to be a popular option with filers.

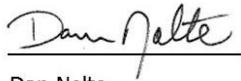
Schorr noted for the first time she received no calls from constituents.

**MOTION:** Amundson moved and Vest seconded to accept the recommendations of the referee coordinator for 2022 real property valuations as established by the record except where the Board of Equalization determined a revised value was warranted during the appeal process. Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.

Beattie thanked Brestel for her involvement and leadership in the protest process. She also thanked Gerdes for his involvement throughout the past 18 years.

### 3) ADJOURNMENT

**MOTION:** Vest moved and Amundson seconded to close the Board of Equalization acting upon individual real property valuation protests for 2022 at 9:57 a.m. Vest, Amundson, Yoakum, Flowerday and Schorr voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk

