

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, AUGUST 10, 2021**  
**IMMEDIATELY FOLLOWING THE LANCASTER COUNTY**  
**BOARD OF COMMISSIONERS MEETING**

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

*Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board, the Lancaster County, Nebraska, web site, emailed to the media on August 6, 2021, and published in the Lincoln Journal Star print edition and website on August 6, 2021.*

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

**Others present: Scott Gaines, Deputy Assessor/Register of Deeds; Derrick Niederklein, Chief Field Deputy; David Derbin, Chief Administrative Officer; Candace Berens, Deputy County Attorney; Jen Holloway, Deputy County Attorney; Dan Zieg, Chief Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Leslie Brestel, County Clerk's Office**

**The meeting was called to order at 9:30 a.m., and the location of the Nebraska Open Meetings Act was announced.**

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

**A. Phillip J & Sarah J Kniep**

Scott Gaines, Deputy Assessor/Register of Deeds, noted an outbuilding had been duplicated. The record has been updated to reflect the corrected listing.

**MOTION:** Schorr moved and Amundson seconded to approve the notice. Schorr, Amundson, Yoakum, Flowerday and Vest voted yes. Motion carried 5-0.

**2) PROPERTY VALUATION PROTEST DISMISSALS**

- A. 21-02611 Kara and Scott Merchant**
- B. 21-02612 William and Roni Vlasnik**
- C. 21-02613 Koorosh and Parisa Ahwazi**
- D. 21-02614 Mina Rashidi**
- E. 21-02616 Jon and Leann Merth**

Dan Zieg, Chief Deputy County Attorney, reported these protests were not completed in accordance with state statutes. The statute requires a signature, and, even with repeated attempts to collect one, the protests were not signed. 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.

**MOTION:** Schorr moved and Amundson seconded to dismiss the property valuation protests based on the recommendation of the County Attorney. Flowerday, Schorr, Amundson, Yoakum and Vest voted yes. Motion carried 5-0.

### 3) FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2021

Gerdes gave a brief overview of the 2021 property valuation protest season, highlighting various trends, statistics and changes. He noted most of the hearings were telephonic, while 7% of the protest hearings were held in person. He added a goal for next year is to have a fully electronic protest process. He also thanked Great Plains staff, the Board and numerous County agencies for their assistance.

When asked about storage space for protest data, Gerdes and Cori Beattie, Deputy County Clerk, said they do not anticipate storage being a problem. The ability to upload documentation to the protest system has been a recently added enhancement.

Gerdes confirmed all of the protests that were dismissed earlier in the meeting are in the protest system.

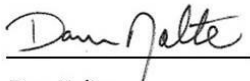
Fred Nass, property owner, stated he was at the August 3 Board of Equalization meeting to discuss his protest, and asked what the Board had discovered about his property since that meeting. Vest answered that the property had been researched and it was determined that, since the original residence on the property is being used as a storage facility, the Assessor/Register of Deeds Office has valued the building as a farm building. Holloway added filing an appeal with the Tax Equalization and Review Commission (TERC) would be the next step in the appeal process.

**MOTION:** Schorr moved and Amundson seconded to accept the recommendations of the referee coordinator for 2021 real property valuations as established by the record except where the Board of Equalization determined a revised value was warranted during the appeal process. Yoakum, Flowerday, Schorr, Amundson and Vest voted yes. Motion carried 5-0.

### 4) ADJOURNMENT

**MOTION:** Schorr moved and Amundson seconded to close the Board of Equalization acting upon individual real property valuation protests for 2021. Amundson, Yoakum, Flowerday, Schorr and Vest voted yes. Motion carried 5-0.

The meeting ended at 9:59 a.m.



Dan Nolte  
Lancaster County Clerk

