

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, JULY 17, 2012
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.

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 July 13, 2012.

Commissioners present: Deb Schorr, Chair
Bernie Heier
Jane Raybould
Brent Smoyer

Commissioners absent: Larry Hudkins, Vice Chair

Others present: Gwen Thorpe, Deputy Chief Administrative Officer
Brittany Behrens, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 9:32 a.m.

1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, July 10, 2012.**

MOTION: Raybould moved and Smoyer seconded approval of the minutes. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

2) **CLAIMS: Approval of all claims processed through Tuesday, July 17, 2012.**

MOTION: Heier moved and Raybould seconded approval of the claims. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

3) **PUBLIC HEARINGS:**

- A. **County Change of Zone No. 12015, a text amendment to the Lancaster County Zoning Resolution to add provisions for AG Preservation lots and to amend the density calculations and bonuses for AG and AGR residential Community Unit Plans.**

The Chair opened the public hearing.

Sara Hartzell, Planning Department, was administered the oath. She reviewed the Zoning Resolution changes.

- Some information has been rearranged to make it easier to find.

PUBLIC HEARINGS CONTINUED:

- A provision has been added for AG Preservation lots. These lots are built at a density of one per twenty acres but could be created on smaller lots if the remainder of the land is put into an out lot (75%) used for agricultural purposes or open space. There are provisions for shared driveways, setbacks and frontages.
- Under Community Unit Plans, lot bonuses are addressed. Currently a Community Unit Plan can qualify for bonuses under specific conditions which are calculated at 20% rather than 25%. The change would clarify conditions of the bonuses. If the final calculation ends in 0.5 or above, it would be rounded to the next highest number.
- Some redundant language was deleted while other language was cut down to simplify it.

Schorr noted the changes were recommended by the Planning Department and approved by the Planning Commission 9-0.

Lou Nigro, LA Home Builders, was administered the oath. He said he was representing Brent and Tammy Bunz, 15333 Pioneers Boulevard, and discussed some of the difficulties they encountered in developing their property due to the previous regulations. He expressed support for the AG Preservation amendment.

The Chair closed the public hearing.

MOTION: Raybould moved and Smoyer seconded to direct the County Attorney to prepare a resolution that would amend the density calculations and bonuses for AG and AGR residential Community Unit Plans.

Raybould commended Hartzell and the Planning Department for their work on the amendments.

Heier announced he would abstain from voting due to a conflict in interest.

ROLL CALL: Smoyer, Raybould and Schorr voted aye. Heier abstained. Hudkins was absent. Motion carried 3-0 with one abstention.

- B. County Miscellaneous No. 12004, a text amendment to the Lancaster County Land Subdivision Resolution to remove provisions for Administrative Subdivision Permits and to allow Final Plats without a Preliminary Plat and to amend the Design Standards to provide guidance for AG Preservation lots.**

The Chair opened the public hearing.

Sara Hartzell said County Miscellaneous No. 12004 is a companion to County Change of Zone No. 12015. She explained that things such as grading, road plats and utilities are considered on a larger piece of land. However, people often only want a few lots and may not require these things. Previously there was no way to do a final plat without the preliminary plat process. Now final plats will be allowed under specific circumstances. Provisions for Administrative Subdivision Permits will be removed and straight final plats will be used. In addition, there will be a change to the design standard, which adds a requirement for AG Preservation lots.

The Chair closed the public hearing.

PUBLIC HEARINGS CONTINUED:

MOTION: Raybould moved and Smoyer seconded to direct the County Attorney to prepare a resolution that removes the provisions for Administrative Subdivision Permits, allows for final plats without a preliminary plat and amends the design standards to provide for AG Preservation lots. Smoyer, Raybould and Schorr voted aye. Heier abstained. Hudkins was absent. Motion carried 3-0 with one abstention.

4) **NEW BUSINESS:**

- A. **Special Designated License applications from the Lancaster Event Center/Lancaster County Ag Society to provide alcoholic beverage service for events at 4100 N 84th Street, Lincoln, on August 2-11, August 25, and September 15, 2012.**

MOTION: Heier moved and Smoyer seconded approval of the special designated license applications. Smoyer, Raybould, Heier and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- B. **A 2011 grant adjustment notice to the sub-grant award agreement for 2011 Department of Homeland Security Grant 2011-EP-00014-S01 with the Nebraska Emergency Management Agency as the grantee and Lancaster County as the sub-grantee. The adjustment increases the total award amount to \$113,500. (C-12-0408)**

Doug Ahlberg, Emergency Management Director, said the original grant amount was met in the third quarter of reporting. This adjusts the grant by \$33,500.

MOTION: Heier moved and Smoyer seconded approval of the grant adjustment notice. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- C. **A 2009 grant adjustment notice to the sub-grant award agreement for 2009 Department of Homeland Security Grant 2009-SS-T9-0061 with the Nebraska Emergency Management Agency as the grantee and Lancaster County as the sub-grantee. The adjust decreases the total award amount to \$407,772.14. (C-12-0419)**

Doug Ahlberg said \$109,000 would be given back to the state to purchase communications microwave equipment for the South Central region. He said the money ran out, but he was told it would be given back in the 2012 grant.

MOTION: Heier moved and Smoyer seconded approval of the grant adjustment notice. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- D. **Acceptance of a temporary retirement buyout program application and agreement between the County of Lancaster, Nebraska, and Steven M. Keller, an employee of the Lancaster County Sheriff's Department and a member of Fraternal Order of Police (FOP), Lodge 29. Mr. Keller's resignation is effective July 13, 2012. (C-12-0409)**

MOTION: Heier moved and Smoyer seconded approval of the application and agreement. Heier, Smoyer, Raybould and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

NEW BUSINESS CONTINUED:

- E. **A resolution authorizing the installation of a "School Bus Stop Ahead" sign (S3-1) 500 feet north of 12334 N. 84th Street for southbound traffic and a "School Bus Stop Ahead" sign (S3-1) 500 feet west of 18655 Van Dorn Street for eastbound traffic. (R-12-0054)**

MOTION: Raybould moved and Smoyer seconded approval of the resolution. Smoyer, Raybould, Heier and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- F. **A resolution authorizing the installation of a "Stop Ahead" sign on S. 110th Street approximately 500 feet south of Roca Road for northbound traffic. (R-12-0055)**

MOTION: Raybould moved and Smoyer seconded approval of the resolution. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- G. **A resolution authorizing the installation and relocation of the following signs at the following locations: install a "Reduced Speed 35 M.P.H. Ahead" sign (W3-5) on S. 46th Street approximately 500 feet north of Roca north village limit for southbound traffic; install a "Speed Limit 50 M.P.H." sign (R2-1) on S. 46th Street just north of the Roca north village limit for northbound traffic; install a "Speed Limit 40 M.P.H." sign (R2-1) on Roca Road 500 feet east of S. 46th Street for westbound traffic; install a "Reduced Speed 40 M.P.H. Ahead" sign (W3-5) on Roca Road 1000 feet east of S. 46th Street for westbound traffic; and relocate the existing "55 M.P.H." sign (R2-1) on Roca Road just east of S. 46th Street 500 east for eastbound traffic. (R-12-0056)**

MOTION: Smoyer moved and Heier seconded approval of the resolution. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- H. **An interlocal agreement with the Office of Probation Administration in the amount of \$7,000 for electronic monitoring services as part of the operation of the Lancaster County Juvenile Drug Court. Term of the agreement is July 1, 2012, to June 30, 2013. (C-12-0410)**

MOTION: Raybould moved and Heier seconded approval of the agreement. Heier, Smoyer, Raybould and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- I. **An agreement with Region V Systems for Emergency Protective Custody (EPC) services at the Lancaster County Crisis Center. Region V will enter into separate agreements with referring counties who will send acutely mentally ill individuals to Lancaster County. The County will be paid \$116 per individual for the County fee and \$52 from the rural pool for each individual. Term of the agreement is July 1, 2012, to June 30, 2013. (C-12-0411)**

MOTION: Raybould moved and Smoyer seconded approval of the agreement. Smoyer, Raybould, Heier and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

NEW BUSINESS CONTINUED:

- J. **A grant contract with the Family Violence Council to provide funding in the amount of \$15,000 for the project coordinator of the Violence Against Women program, "A Coordinated Response to Reducing Domestic Violence". The Family Violence Council will contribute \$5,000 in matching funds. Term of the grant contract is June 1, 2012, to May 31, 2013. (C-12-0412)**

MOTION: Raybould moved and Smoyer seconded approval of the contract. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- K. **A grant contract with Voices of Hope to provide funding for the project coordinator of the Violence Against Women program, "A Coordinated Response to Reducing Domestic Violence". The County will expend federal grant funds in an amount of \$43,722. Term of the grant contract is June 1, 2012, to May 31, 2013. (C-12-0413)**

MOTION: Raybould moved and Smoyer seconded approval of the contract. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- L. **Reappointment of Jane Raybould to the Public Building Commission for a four-year term beginning August 1, 2012.**

MOTION: Heier moved and Smoyer seconded approval of the reappointment. Heier, Smoyer, Raybould and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- 5) **CONSENT ITEMS: *These are routine business items that are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:***

- A. **A right-of-way contract between the County Engineer and the following:**
1. **Mavis A. Reller Revocable Trust, SW 29th Street and Stagecoach Road, in the amount of \$6,683.50; Project CP-T-230. (C-12-0414) (C-12-0415)**
 2. **David Etmund and Scott Bryant, S. 82nd Street between Roca Road and Saltillo Road, in the amount of \$7,140; Project C55-S-404(4). (C-12-0416) (C-12-0417) (C-12-0418)**
- B. **Receive and place on file the following:**
1. **County Sheriff monthly report for June 2012**
 2. **Nebraska Surface Transportation Program Book**
 3. **City of Lincoln Annual Operating Budget 2012-2014**

MOTION: Heier moved and Smoyer seconded approval of the consent items. Smoyer, Raybould, Heier and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

- 6) **PUBLIC COMMENT:** Those wishing to speak on items relating to County business not on the agenda may do so at this time.

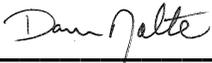
Don Thomas, County Engineer, discussed new equipment his department has been trying, including a "Retriever" disc that helps recover gravel along the edge of the road and a magnet that picks up nails and other metal objects along the road.

7) **ANNOUNCEMENTS:**

- A. A joint County-City public hearing will be held on Tuesday, July 17, at 1:00 p.m., in Room 112 on the first floor of the County-City Building, regarding the appeal of County Special Permit 12015 and City Special Permit 12016 for a recreational facility on property split in jurisdiction, generally located at SW 29th Street and W. Wittstruck Road.
- B. The Lancaster County Board of Commissioners will hold a staff meeting on Thursday, July 19, 2012, at 8:30 a.m., in Room 113 on the first floor of the County-City Building.
- C. The Lancaster County Board of Commissioners will hold their next regular meeting on Tuesday, July 24, 2012, at 9:30 a.m., in Room 112 on the first floor of the County-City Building.
- D. The County Commissioners can be reached at 402-441-7447 or commish@lancaster.ne.gov.
- E. The Lancaster County Board of Commissioners meeting is broadcast live. It is rebroadcast on Tuesday and Saturday on 5 City-TV, Cable Channel 5. In addition, the meeting may be viewed on Nebraska On Demand Time Warner Channel 411 and on the internet at lancaster.ne.gov. Click on 5 City-TV Video on Demand.

8) **ADJOURNMENT**

MOTION: Heier moved and Smoyer seconded to adjourn the Board of Commissioners meeting at 10:04 a.m. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk



MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 17, 2012
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY
BOARD OF COMMISSIONERS MEETING

Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on July 13, 2012.

Commissioners present: Deb Schorr, Chair
Bernie Heier
Jane Raybould
Brent Smoyer

Commissioners absent: Larry Hudkins, Vice Chair

Others present: Norm Agena, County Assessor/Register of Deeds
Rob Ogden, Deputy County Assessor/Register of Deeds
Scott Gaines, Deputy County Assessor/Register of Deeds
Gwen Thorpe, Deputy Chief Administrative Officer
Brittany Behrens, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 10:04 a.m.

Schorr requested the addition of an emergency item, an update on the property valuation protest process from Tom Kubert, Great Plains Appraisal.

MOTION: Heier moved and Smoyer seconded to add the emergency item to the agenda. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, July 10, 2012.**

MOTION: Raybould moved and Smoyer seconded approval of the minutes. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

2) **ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS (See attached additions and deductions)**

MOTION: Raybould moved and Smoyer seconded approval of the additions and deductions. Raybould, Heier, Smoyer and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

3) MOTOR VEHICLE TAX EXEMPTION APPLICATIONS:

**Angelic Temple Church of God in Christ
Eastridge Presbyterian Church
Fellowship Baptist Church
Indian Hills Community Church**

MOTION: Raybould moved and Heier seconded approval of the motor vehicle tax exemption applications. Heier, Smoyer, Raybould and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

EMERGENCY ITEM:

Tom Kubert, Great Plains Appraisal, gave an update on the property valuation protest process. He anticipated a reduction in the budgeted expense due to the number of protests being fewer than anticipated and cost savings found along the way. Kubert discussed the brochure and referee recommendation letter generated by the County Clerk's Office, as well as the referee report (Exhibit A). He thought the letter might be a little vague as to whether or not the protester would be allowed to submit more information after the referee has already made a recommendation. He felt reviewing additional information after a value is recommended would be equivalent to having a second hearing and this would result in an additional cost to the County. Kubert asked the Board for direction on when to finalize this step and not allow additional information to be submitted. He noted protesters have the opportunity to appeal to the State Tax Equalization Review Commission (TERC) if they are unhappy at the County level. He encouraged the County Clerk's Office to include any additional information submitted later in the packets and note when it was submitted.

Raybould questioned protesters having the right to provide additional information for recommendation to the Board. Kubert said he could do it that way if the Board wished.

Heier questioned the percentage of protest recommendations changed because of new information submitted. Kubert thought it was a low percentage.

Melissa Virgil, County Clerk's Office, felt an appraisal should be considered even if it was submitted later. Schorr agreed submitting an appraisal requested by the referee is different from submitting photos or comparable information after the report shows there is inadequate data. Kubert said if someone indicates there is an appraisal, the file is held for further review.

MOTION: Heier moved and Raybould seconded that information presented to Great Plains Appraisal after referee hearings should go in the County Assessor's file for review the next year.

Kubert confirmed that the cutoff would be when the result is posted and the protester receives the referee recommendation letter.

Schorr clarified the motion, stating referees will not conduct secondary hearings and the referee recommendation letter will be altered to say that additional information will not be accepted and protests can be filed at TERC. The maker of the motion accepted the amendment.

Kubert said the letter should also indicate that TERC appeals could take place after final action.

EMERGENCY ITEM CONTINUED:

ROLL CALL: Heier, Smoyer, Raybould and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

Cori Beattie, Deputy County Clerk, confirmed with the Board that anything additional submitted to the County Clerk's Office prior to the referee recommendation letter can be reviewed by the referee and that once the letter has been sent nothing else will be reviewed at the County level.

4) **ADJOURNMENT**

MOTION: Smoyer moved and Raybould seconded to adjourn the Board of Equalization meeting at 10:23 a.m. Smoyer, Raybould, Heier and Schorr voted aye. Hudkins was absent. Motion carried 4-0.

Dan Nolte

Dan Nolte
Lancaster County Clerk





• **Examples of supporting documentation that you may bring to your referee hearing:**

- ★Recent appraisal (within 12 months)
- ★Recent sales/purchase agreement
- ★Recent sales of similar properties in your area, including addresses, sale dates, etc.
- ★Recent construction costs
- ★Estimate of repair costs
- ★Photos of the property's physical characteristics
- ★Current rent roll and recent years' operating income and expenses for leased property
- ★Income, vacancy and expense data relating to commercial property
- ★Soil data showing different land uses or soil types for farmland

PLEASE NOTE...

All supporting documentation submitted with your protest becomes public record and it cannot be returned to you. Please be sure to black out personal information such as social security and bank account numbers.



• **What happens after my hearing?**

You will be notified in writing of the referee's recommended value once it becomes available. Depending on the number of protests filed, this could take 3 to 4 weeks following your referee hearing.

You can track your protest on the Lancaster County Clerk's website at www.lancaster.ne.gov (keyword: value). You will need to create a MyInterLinc Account and use your protest and parcel ID numbers to search for your results.

The Board of Equalization will take final action on or before August 10 on all property values which were protested. The Board usually accepts referee recommended values. You will then receive written notice of your final value for the current year.

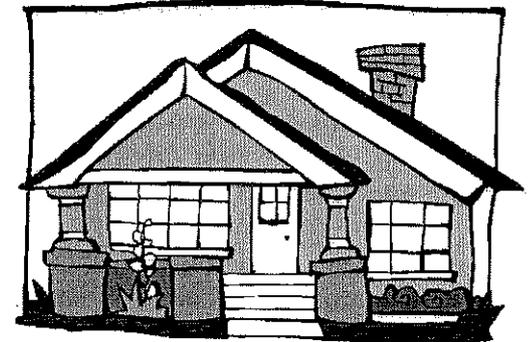
• **What can I do if I disagree with the Board of Equalization's final value determination?**

If you do not agree with the Board of Equalization's final value, you may file an appeal with the State Tax Equalization and Review Commission (TERC). The fee to file a TERC appeal is \$25. For more information on filing a TERC appeal, please call (402) 471-2842, or visit the TERC website at www.terc.ne.gov.

Filing deadlines apply so be sure to contact TERC upon receiving your final value letter.



Property Valuation Protests



Lancaster County Clerk

Dan Nolte, County Clerk

555 South 10th Street, Room 108
Lincoln, NE 68508

Phone number: (402) 441-8724

Fax number: (402) 441-8728

Email: protest@lancaster.ne.gov

Website: lancaster.ne.gov

(Keyword: protest)



- **Why file a protest?**

Filing gives you the opportunity to have your property's valuation reviewed.

- **When can I file a protest?**

Protests can be filed June 1st - July 2nd, 2012. There is no cost to file a protest with the County.

Forms being mailed must be postmarked on or before July 2. Protests received or postmarked after July 2 will be returned to the sender.

- **Where can I get a protest form?**

You can file your protest on-line through the Lancaster County Clerk's website. Go to www.lancaster.ne.gov (keyword: protest). When filing electronically, you may also schedule a referee hearing date/time which best fits your schedule.

If you would like a form mailed, e-mailed or faxed to you, please contact the Lancaster County Clerk's office at (402) 441-8724.

Please keep in mind that you will need a separate form for *each* property (each parcel ID) being protested.

- **Where do I file my protest?**

Protests can be mailed, e-mailed, faxed or hand-delivered to the Lancaster County Clerk's office at 555 South 10th Street, Room 108, Lincoln, NE 68508. Office hours are 7:30 a.m. to 4:30 p.m., Mon-Fri.



- **What happens after I file?**

Once your protest is received, we will schedule a hearing for you to talk with a referee about your property, or you may choose to waive your hearing. This year, 6,000 appointments are available for residential, acreage, and farm properties on a first-come, first-serve basis. Protests filed on all other properties will be reviewed by the referee *without* a hearing.

- **Who are the referees?**

The referees are independent, licensed real estate appraisers who are experienced in local real estate appraisal.

- **How long will my hearing last?**

Hearings usually take less than fifteen minutes per property, depending on the size and type.

LANCASTER COUNTY CLERK

555 South 10th Street, Room 108

Lincoln, NE 68508

Phone number: (402) 441-8724

Fax number: (402) 441-8728

Email: protest@lancaster.ne.gov

Website: lancaster.ne.gov

(keyword: protest)



- **What is the purpose of a referee hearing?**

A referee hearing gives you the opportunity to discuss your case with an independent appraiser. You may present additional information at this time or, if needed, elaborate on information you previously submitted with your protest. The referee will consider your testimony and all supporting documentation prior to making a recommendation on your property's value. All referee hearings will be audio recorded.

- **Do I have to attend my hearing?**

If for any reason you cannot attend or if you believe the additional information you have submitted with your protest is sufficient, you may choose to waive your referee hearing. When a hearing is waived, the referee reviews all information submitted and makes a decision without talking to the property owner. To waive your hearing, please mark the 'waived' box on the hearing preference sheet or contact the Clerk's office.

- **What if I miss my hearing?**

If you missed your referee hearing, you may call the Lancaster County Clerk's office at (402) 441-8724 to reschedule. Be sure to contact us as soon as possible as there are only a limited number of hearing dates/times available. If you do not contact us, your protest will be heard in absentia.



LANCASTER COUNTY BOARD OF COMMISSIONERS

Deb Schorr Larry Hudkins Bernie Heier Brent Smoyer Jane Raybould

7/13/2012

[REDACTED]

I, [REDACTED]

Parcel ID: [REDACTED]
Situs Address: [REDACTED]
Legal: [REDACTED]
Protest Number: [REDACTED]

Dear Property Owner/Appellant:

Your Property Valuation Protest has now been reviewed by an independent referee. After considering both the Assessor's data and valuation, along with the information you presented, the referee has recommended the following value to the Lancaster County Board of Equalization:

Assessor's Proposed Value:	\$322,400
Referee's Recommended Value:	\$295,000
Difference:	-\$27,400

The Board of Equalization will make a final determination of the value of all property in Lancaster County on, or before, August 10, 2012. Generally the Board of Equalization follows the recommendation of the referee.

You will be notified in writing of the final value set by the Board of Equalization. You will also be able to view your final value on-line at lancaster.ne.gov keyword: **VALUE**. You will need your protest number and Parcel ID (both printed at the top of this letter) to access your value information. At the earliest, values will be posted on August 10, 2012. Be sure to check the website frequently as every attempt will be made to post this information as soon as possible.

Feel free to contact the County Clerk's Office at (402)441-8724 if you have any questions regarding this letter.

Dan Nolte, County Clerk

Deb Schorr, County Board Chair

REFEREE'S REPORT- RESIDENTIAL/COMMERCIAL PROPERTY

Protest Number: _____ (LABEL HERE)

Address/Legal Description: _____

Assessor's I.D. Number: _____

DATE OF HEARING: _____

Owner/Rep. Present? (circle one) YES NO

SUMMARY OF FINAL REFEREE RECOMMENDATIONS

REFEREE'S ESTIMATED PROPERTY VALUE RECOMMENDATIONS*

Change

No Change to Assessor's value
(Indicated above)

Land: _____

Improvements: _____

Total: _____ (Round to nearest \$100)

REFEREE'S SIGNATURE: _____ DATE: _____

REFEREE'S NAME (PRINT): _____

ACTION TAKEN BY THE REFEREE COORDINATOR

___ **Agree:** After reviewing all the data presented by the protestor, the data provided by the Assessor's office, and the analysis of the Referee, the Coordinator has determined that he/she agrees with the conclusions of the Referee.

___ **Disagree:** After reviewing all the data presented by the protestor, the data provided by the Assessor's office, and the analysis of the Referee, the Coordinator has determined that he/she disagrees with the conclusions of the Referee.

In addition to the data previously considered by the Referee, the Coordinator has also considered and/or reconsidered the following data: _____

COORDINATOR'S ESTIMATED PROPERTY VALUE RECOMMENDATIONS*

Change

No Change to Referee's value recommendations
(See Above for Value Recommendations)

Land: _____

Improvements: _____

Total: _____ (Round to nearest \$100)

COORDINATOR'S SIGNATURE: _____ DATE: _____

* The Referee's and Coordinator's final values are for the fee simple value of the land and improvements as listed on the property record. The final value does not consider any exemptions which may be applied by the Lancaster County Assessor's Office.

PROTEST ANALYSIS

The County Assessors Office has established assessed values for all properties in the county. The owner of the property, a representative for the owner, or another protestant has filed a formal protest of the assessed valuation. The following is a review of the assessed value of the protested property.

This report has been prepared and/or reviewed by a real estate appraiser properly credentialed in the State of Nebraska and acting in the capacity of a disinterested third party in the role of a Referee. In conformity with the purpose and scope of the Referee role, at the request and direction of the Lancaster County Board of Equalization and in conformance with the Nebraska Real Estate Appraiser Act, the services rendered and this report are exempt from the Appraiser Act.

This opinion of value may not meet the minimum standards contained in the Uniform Standards of Professional Appraisal Practice and is not governed by the Real Property Appraiser Act.

As part of the protest process, a hearing was held on the previously referenced date with an assigned Referee acting for The Lancaster County Board of Equalization. As part of this file the protestant of the protested property or their representative has been given access to a separate document that outlines the purpose of the hearing, the procedure that is followed by the Lancaster County Board of Equalization, and other pertinent information relating to the protest process. Additionally a Statement of Attendance has documented all parties in attendance at the hearing. A copy of this document is included and hereby made a part of this file.

The effective date of valuation is January 1 of any given tax year. The value estimated is of the Fee Simple Estate.

In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process.

Any opinions or recommendations by the Referee and/or Referee Coordinator(s) should not be used for any purpose or function requiring compliance with any section of either the Uniform Standards of Appraisal Practice or the Nebraska Real Property Appraiser Act. The services rendered by the Referee process are to be utilized only by the Lancaster County Board of Equalization Referee System, or its assigns. The reports are public documents and are available for review once filed in the County Clerk's Office at the conclusion of the Referee System process.

IDENTIFICATION OF THE PROPERTY TYPE

- | | | |
|--|---|---|
| <input type="checkbox"/> Single-Family | <input type="checkbox"/> Multi-Family 2-4 units | <input type="checkbox"/> Commercial |
| <input type="checkbox"/> Duplex/Triplex | <input type="checkbox"/> Multi-Family 4-12 units | <input type="checkbox"/> Industrial |
| <input type="checkbox"/> Conversion/Apts. | <input type="checkbox"/> Multi-Family 12+ units | <input type="checkbox"/> Vacant Commercial (In-Use) |
| <input type="checkbox"/> Vacant Res. Land (In-Use) | <input type="checkbox"/> Vacant Multi-Family (In-Use) | <input type="checkbox"/> Inventory Commercial Land |
| <input type="checkbox"/> Inventory Res. Land | <input type="checkbox"/> Inventory M.F. Land | <input type="checkbox"/> Other: _____ |

INFORMATION PROVIDED BY OWNER AND/OR REPRESENTATIVE

- None**
- Appraisal** by a real estate appraiser that is properly credentialed in the State of Nebraska
- Selected sales data** of similar properties; i.e.: a market analysis or recent sales of comparable properties.
- Purchase Agreement** or other sale documentation for the protested property
- Data relating to the **physical characteristics** of the property; condition, size, quality, other _____

- Other factors** that effect the value of the property; easement, contamination, limited access, other _____

- Income**, vacancy and expense data relating to the protested property.
- Copy of Leases** or lease summary.
- Costs of construction** for total property, for addition to an existing improvement, or cost of repairs needed.
- Apartment mix** (Listing of total units, bedrooms, baths, laundry, garages)
- Assessment data** of competing properties.
- Equalization data** comparing the subject property assessment relative to market value with other property assessments relative to their market value.
- Other** _____

Additional comments for items checked above _____

PROPERTY RECORD DATA PROVIDED BY THE ASSESSOR

The file provided to the Referee by the Lancaster County Clerk's office includes the property record information as maintained by the Lancaster County Assessor's office. That information includes property records that identify the property by address, by legal description and by identification number, a general description of the site, and a general description of the improvements. The Assessor's file shall also include any other pertinent data maintained or provided by the Assessor's Office.

OTHER DATA PROVIDED BY THE ASSESSOR

___ **Market sales data** used by the assessor in estimating the value of the real-estate. (NOTE: The basis for adjustments is part of the modeling program that is part of the assessor's valuation system.)

___ **Income data** used by the assessor in valuing the protested property. This data included the estimated market income, vacancy and expenses as well as a market capitalization rate.

___ **Cost approach data** used in estimating the value of the property. This includes the cost source, the depreciation summary, and the land value.

___ **Final Correlation of Value Summary**

___ **Other** _____

REVIEW TAKEN BY THE REFEREE

___ Reviewed the data provided by the: Assessor Owner Both

___ Reviewed the files and data available to the Referee including additional relevant market data

___ Inspected the property: Exterior only Interior only Both

___ Other _____

REFEREE'S BASIS FOR CONSIDERATION AND CONCLUSION

___ **Inadequate Data Provided:** Owner has not provided adequate data or information

___ **Physical Data Correction:** Based on information from the protest process, the Referee found incorrect Assessor's data as follows: _____

Revised data submitted to Lancaster County Assessor's Office Assr. Revised Value: _____
Referee Revised Value: _____

___ **Appraisal:** Owner has provided appraisal that substantially differs from the Assessor's value.

___ **Sales Data:** Owner has provided purchase agreement, sales documentation or market sales comparables that substantially differ from the Assessor's value.

___ **Other Data:** Owner has provided easement, contamination (Other) _____ data that potentially effects the value of the real estate.

___ **Cost Data:** Owner has provided cost of construction data that differs from the Assessor's cost data.

___ **Comparison Data:** Owner has provided assessment data of competing properties in relation to the subject property assessment.

___ **Equalization:** Owner has provided equalization data the Referee has considered.

___ **Income Data:** Owner has provided documented income and expense information that differs from the income and expense data used by the Assessors office.

___ **Recent Sale:** Owner and/or public record has documentation of the recent sale of the subject property.

Date of Sale: _____ Sale Price: _____

___ **Other** _____

ACTION TAKEN BY THE REFEREE

- ___ **No Change:** After inspecting the property and/or reviewing the protest data, the referee determined that he/she agreed with the data, valuation premise and final value estimated by the Assessors office.

- ___ **Inadequate Data:** After inspecting the property and/or reviewing the protest data, the referee determined that the data or information supplied by the owner was not conclusive and therefore no valuation change will be recommended.

- ___ **Corrected Assessor Data:** After inspecting the property Referee submitted corrected property data to the Assessor's office and used their system to estimate the new recommended value.

- ___ **Corrected Data/Value:** Based on listing information obtained in the protest process, an amended valuation has been estimated outside of the Assessor's system.

- ___ **Appraisal:** After reviewing the protest data, the Referee correlated the submitted appraisal and completed the included Appraisal Correlation Report to reach the final conclusion. The Appraisal Correlation Report is included as part of this file.

- ___ **Override by Sales:** After inspecting the property and/or reviewing the protest data, the Referee estimated the market value using the Supportive Analysis for System Override form, or other analysis format.

- ___ **Override by Income:** After inspecting the property and/or reviewing the protest data, the Referee considered the income, vacancy and expense data provided by the owner on the Supportive Analysis for System Override form, or other analysis format.

- ___ **Override by Comparison:** After reviewing the protest data, the Referee has considered a direct comparison of the subject property assessment to competing properties to establish a revised assessment. The comparison analysis is included as part of this file and is documented on the Supportive Analysis for System Override form, or other analysis format.

- ___ **Equalization:** After reviewing the protest data, the Referee has considered an equalization analysis of the subject property assessment to establish a revised assessment. The equalization analysis and supporting data are included as part of this file and is documented on the Supportive Analysis for System Override form, or other analysis format.

- ___ **Recent Sale:** The referee has considered a recent sale of the subject property as primary evidence of market value.

- ___ The Referee considered: _____

Additional Comments or Support: _____

