

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
THURSDAY, AUGUST 9, 2012
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
1:00 P.M.

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, website on August 6, 2012.

Commissioners Present: Deb Schorr, Chair
Larry Hudkins, Vice Chair
Bernie Heier
Jane Raybould
Brent Smoyer

Others Present: Dan Nolte, County Clerk
Tom Kubert, Great Plains Appraisal
Cody Gerdes, Great Plains Appraisal
Melissa Virgil, County Clerk's Office
Megan Scherling, County Clerk's Office
Norm Agena, Assessor/Register of Deeds Office
Rob Ogden, Assessor/Register of Deeds Office
Scott Gaines, Assessor/Register of Deeds Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 1:04 p.m.

- 1) **FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2012** -
Tom Kubert, Referee Coordinator, Great Plains Appraisal

Tom Kubert, Referee Coordinator, Great Plains Appraisal, appeared and indicated there were 65,000 properties whose values changed this year and approximately 35 referees handled the 4,400 hearings that were held, which is less than the 6,000 the Board allowed. He said the referees didn't do any re-inspections this year and there are roughly 250 packets that have notes in them for the Assessor/Register of Deeds to review for next year.

Kubert noted 1,250 protests were waived and he saw a lot of National Trend and Zillow articles, however he focused on the local market. There are also people buying foreclosed and auction houses at all-time low prices, but it comes down to actual market value and how "distressed" the property really is.

Hudkins asked if the agricultural protestors saw many reductions.

Kubert said there were a few land use changes but most of them stayed the same.

Kubert also noted there will probably be a lot of commercial properties that will go to the Tax Equalization and Review Commission (T.E.R.C.) because they did not have a hearing or were not able to "state their case" in front of a referee. There will also be some residential cases going to T.E.R.C. that didn't receive any adjustments.

Kubert said the Assessor's office is going to start informal hearings in 2014 so that should cut some of the summer costs. He thanked the Board, the Clerk's office and the Assessor's office for all of their hard work and for having the opportunity to have the contract.

Schorr questioned the Board's action on Tuesday, August 7, 2012 relating to the 5 properties that protested their values and if those changes would be reflected in the final value letters.

Melissa Virgil, Board of Equalization Specialist, indicated the final value letter's would reflect the value that was approved on Tuesday.

MOTION: Hudkins moved and Raybould seconded to accept the recommendations of the referees for 2012 real property valuations as established by the record. Smoyer, Heier, Schorr, Raybould and Hudkins voted aye. Motion carried.

2) **ADJOURNMENT**

MOTION: Smoyer moved and Heier seconded to adjourn the Board of Equalization acting upon individual real property valuation protests for 2012 at 1:21 p.m. Heier, Hudkins, Schorr, Raybould and Smoyer voted aye. Motion carried.

Dan Nolte



Dan Nolte
Lancaster County Clerk