## TAX EQUALIZATION AND REVIEW COMMISSION STATEWIDE EQUALIZATION PROCEEDINGS EIGHTH AMENDED AGENDA

## April 11, 2007 - 10:00 a.m. through August 6, 2007

## Tax Equalization and Review Commission Hearing Room, Sixth Floor, Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska

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I.	Can	w	Order

- II. Roll Call
- III. Notices
  - A. Legal Notices
  - B. News Releases
  - C. Affidavits of Publication
  - D. Notice of Meeting to Commission Members
- IV. Old Business None
- V. New Business Statewide Equalization Hearings
  - A. Receipt of Reports and Opinions of the Property Tax Administrator
- 1. Scheduled Testimony
  - a. Catherine D. Lang, Property Tax Administrator
  - b. Pete Davis, Ratio Study / GIS Supervisor, Division of Property Valuation, Kansas Department of Revenue.
- 2. Unscheduled Testimony
- 3. Procedural Motions
- 4. Discussion by Commissioners
- 5. Voting by Commissioners
- B. Initial Review
  - 1. Monday, April 16, 2007, 9:00 a.m.: Butler, Cass, Dodge, Douglas, Hamilton, Merrick, Polk, Sarpy, Seward, Washington, Burt, Cedar, Colfax, Cuming, Dakota, Dixon, Knox, Stanton, Thurston, Wayne. For Each County Reviewed:
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  - 2. Tuesday, April 17, 2007, 9:00 a.m.: Gage, Johnson, Lancaster, Nemaha, Pawnee, Richardson, Saline, Saunders, Blaine, Brown, Cherry, Hitchcock, Hooker, Lincoln, Logan, McPherson, Perkins, Thomas. For Each County Reviewed:
    - a. Testimony
    - b. Motions
    - c. Discussion

- d. Voting
- 3. Wednesday, April 18, 2007, 9:00 a.m.: Boyd, Hall, Holt, Howard, Keya Paha, Loup, Rock, Sherman, Wheeler, Adams, Franklin, Webster, Buffalo, Clay, Garfield, Gosper, Kearney, Nuckolls, Phelps, Valley, York. For Each County Reviewed:
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 4. Thursday, April 19, 2007, 9:00 a.m.: Banner, Box Butte, Cheyenne, Dawes, Keith, Kimball, Morrill, Scotts Bluff, Sheridan, Sioux, Arthur, Chase, Deuel, Dundy, Frontier, Furnas, Garden, Harlan, Hayes, Red Willow:. For Each County Reviewed:
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 5. Friday, April 20, 2007, 9:00 a.m.: Antelope, Boone, Fillmore, Greeley, Jefferson, Madison, Nance, Pierce, Platte, Thayer, Custer, Dawson, Grant, Otoe, and further review of Washington, Stanton and Clay. For Each County Reviewed:
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- C. Equalization by County (Show Cause Hearings) All times listed are Central Daylight Time.
  - 1. Cass County: Monday, April 23, 2007, 9:00 a.m.. Proposed Changes: Decrease Commercial: Improvements Only subclass by 7.00%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  - 2. Sarpy County: Monday, April 23, 2007, 10:00 a.m.. Proposed Changes: Increase Commercial Assessor Location: Papillion subclass by 5.76%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  - 3. Saline County: Monday, April 30, 2007, 9:00 a.m.. Proposed Changes: Increase Residential Location Urban, Suburban, and Rural: Strata (3) Rural subclass by 10.78%.
    - a. Testimony
    - b. Motions

- c. Discussion
- d. Voting
- 4. Pawnee County: Monday, April 30, 2007, 10:00 a.m.. Proposed Changes: Increase Residential Location Urban, Suburban & Rural: Strata (3) Rural subclass by 6.61%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 5. Holt County: Monday, April 30, 2007, 2:00 p.m.. Video Conference Site: Ainsworth Public Library, 5<sup>th</sup> & Main, Ainsworth, NE. (Video Conference Site Canceled) Proposed Changes: Decrease Residential Assessor Location: O'Neill, Improvements Only subclass by 8.00% and/or Decrease Commercial Assessor Location O'Neill subclass by 14.29%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 6. Chase County: Tuesday, May 1, 2007, 1:00 p.m.. Video Conference Site: Educational Service Unit #16, 1221 W 17th Distance Learning Rm., North Platte, NE. Proposed Changes: Decrease Commercial Improved, Unimproved and IOLL: Strata (1) Improved, Improvements only subclass by 7.00%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 7. Scotts Bluff County: Wednesday, May 2, 2007, 9:00 a.m.. Video Conference Site: Panhandle Research & Extension Center, High Plains Rm, 4502 Avenue I, Scottsbluff, NE. Proposed Changes: Increase Agricultural Recapture Class by 6.16%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 8. Morrill County: Wednesday, May 2, 2007, 10:00 a.m.. Video Conference Site: Panhandle Research & Extension Center, High Plains Rm, 4502 Avenue I, Scottsbluff, NE. Proposed Changes: Decrease Agricultural Market Area 1 subclass by 4.76%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 9. Kimball County: Wednesday, May 2, 2007, 11:00 a.m.. Video

Conference Site: Panhandle Research & Extension Center, High Plains Rm, 4502 Avenue I, Scottsbluff, NE. Proposed Changes: Decrease Commercial Status Improved, Unimproved & IOLL: Improved subclass by 9%.

- a. Testimony
- b. Motions
- c. Discussion
- d. Voting
- 10. Dawes County: Wednesday, May 2, 2007, 12:00 p.m.. Video Conference Site: Panhandle Research & Extension Center, High Plains Rm, 4502 Avenue I, Scottsbluff, NE. Proposed Changes: Decrease Residential Assessor Location Crawford subclass by 6.34% and Decrease Residential Urban, Suburban and Rural: Strata (3) Rural subclass by 5.90%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 11. Sheridan County: Wednesday, May 2, 2007, 1:00 p.m.. Video Conference Site: Panhandle Research & Extension Center, High Plains Rm, 4502 Avenue I, Scottsbluff, NE. Proposed Changes: Decrease Commercial Assessor Location Gordon subclass by 17.076%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 12. Clay County: Thursday, May 3, 2007, 10:00 a.m.. Proposed Changes: Increase Residential Urban, Suburban & Rural: Strata 3 Rural subclass by 10.80% and/or Decrease Agricultural Market Area 2 subclass by 5.42%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 12. Washington County: Thursday, May 3, 2007, 1:00 p.m.. Proposed Changes: Decrease Commercial and Industrial Class, land only by 5.14%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- D. Centrally Assessed Property: Equalization Methodology: Thursday, May 3, 2007, 1:15 p.m..
  - 1. Testimony
  - 2. Motions
  - 3. Discussion
  - 4. Voting

- E County Petitions
  - 1. Kearney County Petition (Tuesday, July 31, 2007, 11:00 a.m.) Petition Request: Adjustment to Summerhaven Lake Leasehold Interests, Kearney County, Nebraska.
    - a. Scheduled Testimony
    - b. Unscheduled Testimony
    - c. Discussion by Commissioners
    - d. Voting by Commissioners
- F. Equalization of Centrally Assessed Real Property, Monday, August 6, 2007, 9:00 a.m.
  - 1. Testimony
  - 2. Motions
  - 3. Discussion
  - 4. Voting
- VI. Announcements
- VII. Adjourn the 2007 Statewide Equalization Proceedings.