

Wickersham, Bob

To: Pete_Davis@kdor.state.ks.us; peter-heidi@sbcglobal.net

Subject: Nebraska Tax Equalization & Review Commission

Mr. Pete Davis

Thank you for agreeing to advise the Tax Equalization & Review Commission. We understand your fee is \$100 per hour unless you are required to file a Nebraska income tax return. If you are required to file a Nebraska income tax return, your fee is \$125 per hour. I have been advised that if all of the work is performed in Kansas that you are not subject to Nebraska income tax. We do not foresee asking you to come to Nebraska. In the event we ask you to come to Nebraska I assume you will seek reimbursement of travel expenses. We would reimburse at the federal mileage rate and for and meals and lodging at the federal per diem rate applicable to Lincoln.

The Commission is asking that you review an audio file of testimony given by the Property Tax Administrator on Friday April 9, 2010, that can be accessed at the following link http://www.terc.nebraska.gov/Audio/2010_Equal_Opening.dcr and the portions of the 2010 Reports and Opinions of the Property Tax Administrator for Boone County # 6, Cheyenne County # 17, Fillmore County # 30 and Kimball County # 53. Other Reports and Opinions may also be useful but we hope the cited items and other Exhibits on our web page are a sufficient basis for a response to our questions. The portions of the Reports and Opinions we ask you to review are those related to measuring the level of value of agricultural land. The Reports and Opinions can be found linked to the 2010 Equalization Exhibit list on the Commission's web page at www.terc.ne.gov under the equalization tab, 2010 subtab. Other Exhibits for 2010 referenced during the testimony you will be reviewing can be found at the same url.

The audio file can be played with a program called Liberty Player which can be downloaded from the following site http://www.libertyrecording.com/LCR_main.htm#DLP. Based on your review of the testimony and exhibits please advise whether the techniques used by the Property Tax Administrator to develop sales files as a basis for measuring the level of value of agricultural land, comport with either IAAO standards or generally accepted mass appraisal techniques. We are concerned about the specific application of the techniques in a county only as an illustration of the techniques as generally applied.

The Property Tax Administrator has been advised that you have been retained by the Commission. If you have questions, however, please pose them to me. I can be reached at 402-471-8915 during normal business hours or 402-435-3543 my home number and email at bob.wickersham@nebraska.gov. We have just begun statewide equalization and have deadlines. We would like your advice as soon as possible.

Sincerely yours

Wm. R. Wickersham, Chairperson

Tax Equalization & Review Commission

4/12/2010

