

TO: NE Tax Equalization Review Com.

FROM: Dave Hamilton, Cherry County Land Owner

RE: "Show Cause" Hearing for Cherry County Grassland valuation adjustment

The Cherry County Assessor and the Cherry County Commissioners have dutifully followed the regulations and rules set down to value grassland according to market sales of range land in a 3 year average. There is much talk about proposed legislation in this years Unicameral to value land based on its income producing ability. I hope that happens to stem the tide of rapidly increasing valuations especially in times of low and sometimes below cost of production prices for Ag commodities. But, until there is a statute change, the Cherry County officials are following the law and keeping the property tax payers interest in mind by keeping the valuation as low as possible. How, with any semblance of fairness, can the TERC single out Cherry County and 2 other "grass counties" and arbitrarily raise the suggested 13% increase in valuations in Cherry County by an additional 21%. This seems so inequitable and there is such short notice for affected land owners to respond. I strongly oppose this action by the TERC and request that more time be allowed for the TERC to explain why so few counties were targeted and why so little time was allowed for a rebuttal.

