

**TAX EQUALIZATION AND REVIEW COMMISSION  
STATEWIDE EQUALIZATION PROCEEDINGS AGENDA  
TENTH AMENDED AGENDA**

**April 12, 2006 - 1:00 p.m.  
through May 15, 2006**

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

- I. Call to 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
    - 2. Unscheduled Testimony
    - 3. Procedural Motions
    - 4. Discussion by Commissioners
    - 5. Voting by Commissioners
  - B. Initial Review
    - 1. Monday, April 17, 2006, 8:30 a.m.: Butler, Cass, Dodge, Douglas, Hamilton, Merrick, Polk, Sarpy, Seward, Washington, Boyd, Hall, Holt, Howard, Keya Paha, Loup, Rock, Sherman, Wheeler, Valley. For Each County Reviewed:
      - a. Testimony
      - b. Motions
      - c. Discussion
      - d. Voting
    - 2. Tuesday, April 18, 2006, 8:30 a.m.: Blaine, Brown, Cherry, Hitchcock, Hooker, Lincoln, Logan, McPherson, Perkins, Thomas, Arthur, Chase, Deuel, Dundy, Frontier, Furnas, Garden, Harlan, Hayes, Red Willow. For Each County Reviewed:
      - a. Testimony
      - b. Motions
      - c. Discussion
      - d. Voting

3. Wednesday, April 19, 2006, 8:30 a.m.: Banner, Box Butte, Cheyenne, Dawes, Keith, Kimball, Morrill, Scotts Bluff, Sheridan, Sioux, Buffalo, Custer, Dawson, Gosper, Grant, Adams, Clay, Franklin, Kearney, Nuckolls, Phelps, Webster. For Each County Reviewed:
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  4. Friday, April 21, 2006, 8:30 a.m.: Burt, Cedar, Colfax, Cuming, Dakota, Dixon, Knox, Stanton, Thurston, Wayne, York. For Each County Reviewed:
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  5. Monday, April 24, 2006, 8:30 a.m.: Gage, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Antelope, Boone, Filmore, Garfield, Greeley, Jefferson, Madison, Nance, Pierce, Platte, Thayer. Reconsideration of Counties previously addressed. For Each County Reviewed:
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  6. Monday, May 1, 2006, 1:00 p.m. Hayes.
    - 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: Tuesday, April 25, 2006, 9:00 a.m.. Proposed Changes: Increase Residential Location: USR: Strata 1 Urban subclass by 5% and/or Decrease Commercial Location: USR: Strata 3 Rural subclass by 5%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  2. Holt County Tuesday, April 25, 2006, 2:00 p.m., Video conference Site: Avera St. Anthony's Hospital, 233 East Adams, O'Neill, Nebraska. Proposed Changes: Increase Residential Assessor Location Ewing by 18.80%.
    - a. Testimony

- b. Motions
  - c. Discussion
  - d. Voting
3. Logan County: Wednesday, April 26, 9:00 a.m., Video conference Site: Educational Service Unit #16, Distance Learning Rm, 1221 W 17<sup>th</sup> Street, North Platte, NE 69101. Proposed Changes: Increase Residential Status: Improved, Unimproved, & IOLL, Status 1 Improved, Improvements only by 5.90%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  4. Garden County: Wednesday, April 26, 2006, 10:30 a.m.. Video conference Site: Educational Service Unit #16, Distance Learning Rm, 1221 W 17<sup>th</sup> Street, North Platte, NE 69101. Proposed Changes: Increase Commercial Assessor Location Oshkosh by 5.89%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  5. Lancaster County: Wednesday, April 26, 2006, 1:00p.m.. Proposed Changes: Decrease Residential by 5.67%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  6. Lancaster County: Thursday, April 27, 2006, 8:30 a.m.. Resume consideration of Proposed Changes: Decrease Residential by 5.67%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  7. Kearney County: Thursday, April 27, 2006, 9:00 a.m.. Proposed Changes: Increase Residential Assessor Location Rural 1 by 12.00%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  8. Buffalo County: Thursday, April 27, 2006, 10:00 a.m.. Proposed Changes: Increase Residential Assessor Location Miller by 13.00%.
    - a. Testimony
    - b. Motions
    - c. Discussion

- d. Voting
- 9. Custer County: Thursday, April 27, 2006, 11:00 a.m.. Proposed Changes: Increase Residential Location: Urban, Suburban, Rural, Strata 2 Suburban by 7.30% and/or Agricultural Unimproved Market Area 1 by 8.45%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 10. Scotts Bluff County: Thursday, April 27, 2006, 2:00 p.m.. Video conference Site: Panhandle Learning Center, High Plains Rm., 4502 Avenue I, Scottsbluff, Nebraska. Proposed Changes: Decrease Agricultural Recapture Value Market Area 3 by 9.00% and Increase Agricultural Recapture Value Market Area 4 by 6.00%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 11. Sheridan County: Thursday, April 27, 2006, 3:30 p.m.. Video conference Site: Panhandle Learning Center, High Plains Rm., 4502 Avenue I, Scottsbluff, Nebraska. Proposed Changes: Decrease Commercial Assessor Location Gordon by 12.89%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 12. Cedar County: Tuesday, May 2, 2006, 9:00 a.m.. Video conference Site: Northeast Community College, Maclay Bldg., Rm. 122, 801 East Benjamin Ave., Norfolk, Nebraska. Proposed Changes: Decrease Commercial by 10.74% and/or Increase Residential Assessor Location Laurel & Laurel V by 8.34%.
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 13. Dixon County: Tuesday, May 2, 2006, 10:00 a.m.. Video conference Site: Northeast Community College, Maclay Bldg., Rm. 122, 801 East Benjamin Ave., Norfolk, Nebraska. Proposed Changes: Decrease Residential Assessor Location Allen by 12.5%
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 14. Cuming County: Tuesday May 2, 2006, 11:00 a.m.. Video conference

Site: Northeast Community College, Maclay Bldg., Rm. 122, 801 East Benjamin Ave., Norfolk, Nebraska. Proposed Changes: Decrease Residential Assessor Location West Point, Improvements only by 7% and/or Decrease Commercial Assessor Location West Point Improvements only by 6% and/or Decrease Agricultural Market Area 2 by 5.06% and Decrease Agricultural Market Area 3 by 8.60%.

- a. Testimony
- b. Motions
- c. Discussion
- d. Voting

15. Knox County: Tuesday, May 2, 2006, 1:00 p.m.. Video conference Site: Northeast Community College, Maclay Bldg., Rm. 122, 801 East Benjamin Ave., Norfolk, Nebraska. Proposed Changes: Decrease Commercial Assessor Location Creighton by 22% (E171)

- a. Testimony
- b. Motions
- c. Discussion
- d. Voting

16. Dakota County: Tuesday, May 2, 2006, 2:00 p.m.. Video conference Site: Northeast Community College, Maclay Bldg., Rm. 122, 801 East Benjamin Ave., Norfolk, Nebraska. Proposed Changes: Increase Residential Assessor Location Rural & Rural V by 23.00% and/or Decrease Agricultural Market Area 2 by 6.74%.

- a. Testimony
- b. Motions
- c. Discussion
- d. Voting

17. Madison County: Tuesday, May 2, 2006, 3:00 p.m.. Video conference Site: Northeast Community College, Maclay Bldg., Rm. 122, 801 East Benjamin Ave., Norfolk, Nebraska. Proposed Changes: Increase Agricultural Market Area 1 by 8.00%.

- a. Testimony
- b. Motions
- c. Discussion
- d. Voting

18. Antelope County: Wednesday, May 3, 2006, 9:00 a.m.. Video conference Site: Wayne State College, Gardner Hall, Rm. 105, 1111 Main St., Wayne, NE. Proposed Changes: Increase Commercial Assessor Location Neligh by 6.87%

- a. Testimony
- b. Motions
- c. Discussion
- d. Voting

- 19. Fillmore County, Wednesday, May 3, 2006, 1:00 p.m.. Proposed Changes: Increase Residential Assessor Location Fairmont by 8.39%
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 20. Hayes County, Monday, May 8, 2006, 10:00 a.m.. Proposed Changes: Increase Agricultural by 6.34%
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- D. Reconsideration of Previous Motions and Orders: As called by the Chairperson.
- E. Centrally Assessed Property: Equalization Methodology
  - 1. Testimony
  - 2. Motions
  - 3. Discussion
  - 4. Voting
- F. Petition of Boone County, Wednesday August 9, 2006, 9:00 a.m.
  - 1. Testimony
  - 2. Motions
  - 3. Discussion
  - 4. Voting
- G. Equalization of Centrally Assessed Real Property, Wednesday, August 9, 2006, 10:00 a.m.
  - 1. Testimony
  - 2. Motions
  - 3. Discussion
  - 4. Voting
- VI. Announcements
- VII. Adjourn the 2006 Statewide Equalization process.