

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

**Wednesday, April 9, 2008 - 10:00 a.m.  
through Friday August 8, 2008**

**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. Ruth A. Sorensen, Property Tax Administrator
      - b. Dennis Donner, Department of Revenue, Property Assessment Division
    - 2. Unscheduled Testimony
    - 3. Notice of Standard on Ratio Studies, IAAO, 2007.
  - B. Initial Review
    - 1. Monday, April 14, 2008, 9:00 a.m.: Butler, Colfax, Fillmore, Hamilton, Merrick, Platte, Polk, Thayer, York, Cedar, Dakota, Dixon, Knox, Pierce, Stanton, Thurston, Wayne. For Each County Reviewed:
      - a. Testimony
      - b. Motions
      - c. Discussion
      - d. Voting
    - 2. Tuesday, April 15, 2008, 9:00 a.m.: Adams, Buffalo, Clay, Franklin, Hall, Howard, Kearney, Nuckolls, Webster, Arthur, Blaine, Custer, Dawson, Frontier, Furnas, Gosper, Grant, Harlan, Hitchcock, Hooker. Reconsideration of Counties previously addressed. For Each County Reviewed:
      - a. Testimony

- b. Motions
  - c. Discussion
  - d. Voting
- 3. Wednesday, April 16, 2008, 9:00 a.m.: Logan, McPherson, Phelps, Red Willow, Thomas, Banner, Box Butte, Cheyenne, Dawes, Kimball, Morrill, Scotts Bluff, Sheridan, Sioux, Chase, Deuel, Dundy, Garden, Hayes, Keith, Lincoln, Perkins. Reconsideration of Counties previously addressed. For Each County Reviewed:
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 4. Thursday, April 17, 2008, 9:00 a.m.: Boyd, Brown, Garfield, Greeley, Holt, Keya Paha, Loup, Rock, Sherman, Valley, Wheeler, Cass, Dodge, Douglas, Lancaster, Sarpy, Saunders, Seward, Washington. Reconsideration of Counties previously addressed. For Each County Reviewed:
  - a. Testimony
  - b. Motions
  - c. Discussion
  - d. Voting
- 5. Friday, April 18, 2008, 9:00 a.m.: Gage, Jefferson, Johnson, Nemaha, Otoe, Pawnee, Richardson, Saline, Antelope, Boone, Burt, Cherry, Cuming, Madison, Nance. Reconsideration of Counties previously addressed. 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. Stanton County: Wednesday, April 23, 2008, 9:00 a.m.. Video Conference Site: Northeast Community College, Norfolk, NE. Proposed Changes: Residential: Increase Assessor Location Pilger by 12.18%.
    - a. Testimony
    - b. Motions

- c. Discussion
  - d. Voting
2. Knox County: Wednesday, April 23, 2008, 10:30 a.m.. Video Conference Site: Northeast Community College, Norfolk, NE. Proposed Changes: Agricultural: Increase Unimproved Majority Land Use > 95% Dry by 18% and Decrease Unimproved Majority Land Use > 95% Grass by 5%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  3. Banner County: Wednesday, April 30, 2008, 9:30 a.m.. Video Conference Site: Panhandle Research & Extension Center, Scottsbluff, NE. Proposed Changes: Agricultural: Increase Unimproved Majority Land Use > 95% Dry by 8.42% .
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  4. Box Butte County: Wednesday, April 30, 2008, 11:30 a.m.. Video Conference Site: Panhandle Research & Extension Center, Scottsbluff, NE. Proposed Changes: Residential: Increase Assessor Location Rural Residential by 13.45%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  5. Jefferson County: Thursday, May 1, 2008, 9:00 a.m.. Proposed Changes: Agricultural: Increase Market Area 3 by 5.28% and/or Residential: Increase Assessor Location Rural including Farm Homesites and Improvements thereon by 9.08% .
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  6. Scotts Bluff County: Thursday, May 1, 2008, 2:00 p.m.. Video Conference Site: Panhandle Research & Extension Center, Scottsbluff,

NE. Proposed Changes: Residential: Increase Assessor Location Morrill by 5.49% and/or Commercial: Increase Assessor Location Gering by 5.02% .

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

7. Lincoln County: Friday, May 2, 2008, 9:00 a.m.. Video Conference Site: Educational Service Unit #16, North Platte, NE. Proposed Changes: Commercial: Decrease Status: Improved, Unimproved & IOLL: Improved, Improvements only by 6.5% .

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

8. Hooker County: Friday, May 2, 2008, 11:00 a.m.. Video Conference Site: Educational Service Unit #16, North Platte, NE. Proposed Changes: Residential: Increase Improved, Unimproved & IOLL: Improved Improvements only by 8.62% .

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

9. Custer County: Friday, May 2, 2008, 1:00 p.m.. Video Conference Site: Educational Service Unit #16, North Platte, NE. Proposed Changes: Agricultural: Increase Market Area 1 by 6.68% .

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

10. Saunders County: Monday, May 5, 2008, 9:00 a.m.. Proposed Changes: Agricultural: Increase Agricultural and Horticultural Land Class subject to Special Valuation, Special Value, including Irrigated, Dryland and Grassland by 6.5% .

- a. Testimony
- b. Motions

- c. Discussion
  - d. Voting
11. Cass County: Monday, May 5, 2008, 11:00 a.m.. Proposed Changes: Residential: Increase Status: Improved, Unimproved & IOLL: IOLL subclass by 7.82% and/or Commercial: Increase Improved and Unimproved, Land Component Only by 5% .
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  12. Brown County: Monday, May 5, 2008, 1:00 p.m.. Proposed Changes: Residential: Increase Assessor Location: Rural Residential including Farm Homesites and improvements thereon by 17.85%.
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  13. Nance County: Tuesday, May 6, 2008, 10:00 a.m.. Proposed Changes: Agricultural: Decrease Market Area 1 by 5.13% and/or Residential: Increase Assessor Location Rural including Farm Homesites and Improvements thereon by 18.84%
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting
  14. Scotts Bluff County (Continued): Tuesday, May 6, 2008, 2:00 p.m.. Video Conference Site: Panhandle Research & Extension Center, Scottsbluff, NE. Proposed Changes: Residential: Increase Assessor Location Morrill by 5.49% and/or Commercial: Increase Assessor Location Gering by 5.02% .
    - a. Testimony
    - b. Motions
    - c. Discussion
    - d. Voting

D. Reconsideration of Previous Motions and Orders: As called by the Chairperson.

- E County Petitions
    - 1. Antelope County Petition (Wednesday, July 30, 2008, 11:00 a.m.)  
Petition Request: Adjustment to irrigated agricultural land, dry agricultural land and grassland in Market Area 2 of Antelope County, Nebraska.
      - a. Scheduled Testimony
      - b. Unscheduled Testimony
      - c. Discussion by Commissioners
      - d. Voting by Commissioners
  - F. Equalization of Centrally Assessed Real Property, Friday, August 8, 2008, 10:00 a.m..
    - 1. Testimony
    - 2. Motions
    - 3. Discussion
    - 4. Voting
  - G. Reconsideration of Previous Motions and Orders: As called by the Chairperson.
- VI. Announcements
  - VII. Adjourn the 2008 Statewide Equalization Proceedings.