

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, AUGUST 2, 2011
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.

Commissioners present: Deb Schorr, Chair
Bernie Heier, Vice Chair
Larry Hudkins
Jane Raybould
Brent Smoyer

Others present: Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Brittany Behrens, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 9:30 a.m.

1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, July 26, 2011.**

MOTION: Heier moved and Hudkins seconded approval of the minutes. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

2) **CLAIMS: Approval of all claims processed through Tuesday, August 2, 2011.**

MOTION: Smoyer moved and Raybould seconded approval of the claims. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

3) **NEW BUSINESS:**

A. **An amusement license renewal application from Raymond United Methodist Church for an event at 11505 N. 14th Street, Raymond, on Saturday, August 27, 2011.**

Jan Hauser said the amusement license renewal application is for a swap meet similar to last year's fundraiser event. She described the details of the event, noting this year would likely be bigger.

MOTION: Hudkins moved and Smoyer seconded approval of the amusement license renewal application. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

3) **NEW BUSINESS CONTINUED:**

- B. **A resolution fixing the date, time and place for a public hearing regarding a request to vacate a portion of W. Panama Road, more particularly described as Lot 2, an irregular tract located at a point in the Southwest Quarter of Section 4, Township 7 North, Range 6 East of the Sixth Principal Meridian, Lancaster County, Nebraska. (Public hearing is scheduled for August 30, 2011.) (R-11-0050)**

MOTION: Heier moved and Hudkins seconded approval of the resolution. Smoyer, Hudkins, Raybould, Heier and Schorr voted aye. Motion carried 5-0.

- C. **An agreement with the University of Nebraska, Board of Regents and the Lincoln Housing Authority for operation of the Nutrition Education Program to address the nutritional needs of certain limited income persons living in urban housing in Lancaster County. The County will pay \$23,373 for the services which will be provided by the University. The Housing Authority will pay \$10,519 for the services, combined with \$8,773 from the United States Department of Agriculture (USDA) Food Stamp Nutrition Education grant, for a total of \$42,665. Term of the agreement is September 1, 2011, to August 31, 2012. (C-11-0441)**

MOTION: Raybould moved and Heier seconded approval of the agreement. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

- D. **An interlocal agreement with the State of Nebraska Probation Administration for electronic monitoring of up to 28 juveniles and two probation officers to supervise juveniles who are ordered by the separate Juvenile Court of Lancaster County to pre-adjudication or pre-disposition monitoring during home detention. The County will pay up to \$150,000 for the services. Term of the agreement is July 1, 2011, to June 30, 2012. (C-11-0442)**

Brittany Behrens, Deputy County Attorney, said a less expensive type of electronic monitoring is being used. Because of the decreased cost, the monitoring will be for up to 32 juveniles, not 28.

MOTION: Hudkins moved and Smoyer seconded approval of the agreement with the correction from 28 to 32. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

- E. **An amendment to County Contract C-10-0399 with Counseling Affiliates of Nebraska for specialized services at the Community Mental Health Center and the Lancaster County Mental Health Sex Offender Treatment Program to assist with mental health services. The amendment renews the agreement for an additional one-year term from July 1, 2011, to June 30, 2012. (C-11-0443)**

MOTION: Raybould moved and Heier seconded approval of the amendment. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

- F. **A facility and level of care update and attestation form for United Behavioral Health in conjunction with services provided by the Lancaster County Community Mental Health Center. (C-11-0444)**

3) **NEW BUSINESS CONTINUED:**

MOTION: Raybould moved and Hudkins seconded approval of the update and attestation form with the request that in the future certain personal information be sanitized. Smoyer, Hudkins, Raybould, Heier and Schorr voted aye. Motion carried 5-0.

- G. **An easement for utility lines and/or underground utility facilities granted to Lincoln Electric System, on property described as Lot 30, located in the Northwest Quarter of Section 11, Township 9 North, Range 6 East of the 6th Principal Meridian, Lancaster County, Nebraska. Lancaster County will receive \$1 for the permanent easement. (C-11-0445)**

Hudkins asked if this would impede any future operations. Ken Schroeder, County Surveyor, said it would not. He explained that a pole anchor needs to be extended to the east on the property.

MOTION: Smoyer moved and Hudkins seconded approval of the easement. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

- H. **An amendment to County Contract C-08-0396 between Innovative Electrical Technologies, Inc., Lancaster County, the City of Lincoln and the Lincoln-Lancaster County Public Building Commission for electrical services. The amendment renews the agreement for an additional term from August 1, 2011, to July 31, 2012, and verifies compliance with the Employee Classification Act. (C-11-0446)**

MOTION: Hudkins moved and Raybould seconded approval of the amendment. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

- I. **An amendment to County Contract C-08-0395 between Progressive Electric, Lancaster County, the City of Lincoln and the Lincoln-Lancaster County Public Building Commission for electrical services. The amendment renews the agreement for an additional term from August 1, 2011, to July 31, 2012, and verifies compliance with the Employee Classification Act. (C-11-0447)**

MOTION: Raybould moved and Smoyer seconded approval of the amendment. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

- J. **An amendment to County Contract C-11-0327 with LDV, Inc., for a mobile command center. The amendment incorporates new design specifications as listed in Attachment "A". (C-11-0448)**

Terry Wagner, County Sheriff, said some technical specifications were changed to level the vehicle. This increased the cost by \$1,298, but total cost is still under the \$194,000 amount authorized by the Board.

MOTION: Raybould moved and Heier seconded approval of the amendment. Smoyer, Hudkins, Raybould, Heier and Schorr voted aye. Motion carried 5-0.

- K. **A lease agreement with Fresh Start for sober living units. The County will expend Pretrial Release Program Enhancement grant funds in the amount of \$600 per month per unit. (C-11-0449)**

3) **NEW BUSINESS CONTINUED:**

MOTION: Raybould moved and Hudkins seconded approval of the agreement. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

Heier said even though he voted for the agreement, he was concerned about funding living units for those who violate the law versus putting more funds toward law-abiding citizens who are in need.

- L. **An interlocal agreement with Educational Service Unit (ESU) No. 18 for educational services to youth detained at the Youth Services Center. The County will reimburse the ESU up to \$968,830 for the services provided. Term of the agreement is August 1, 2011, to July 31, 2012. (C-11-0450)**

Hudkins stressed the importance of youth receiving their education.

MOTION: Heier moved and Hudkins seconded approval of the agreement. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

- M. **A \$10,000 grant from the Lancaster County Visitors Improvement Fund with Friends of the Lied – Lied Center for Performing Arts as the grantee and Lancaster County as the grantor for enhancing the Lied Center sound system. (C-11-0452)**

MOTION: Smoyer moved and Hudkins seconded approval of the grant. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

- N. **A legal representation letter of agreement with Kutak Rock, LLP, for the purpose of providing legal services regarding the County's transition of the post employment health plan from Nationwide Insurance Company to ICMA-RC and waiver of a potential conflict of interest with regards to the representation. (C-11-0453)**

MOTION: Smoyer moved and Raybould seconded approval of the letter of agreement. Smoyer, Hudkins, Raybould, Heier and Schorr voted aye. Motion carried 5-0.

- O. **A grant contract with West Haymarket Joint Public Agency (JPA) to fund a portion of the Arena and West Haymarket project using the Lancaster County Visitor Improvement Fund. The County will pay \$1,000,000 to the JPA upon execution of a contract with an arena manager and an amount not to exceed \$500,000 annually for projects listed in Exhibit "A". Term of the grant contract is five years from the JPA's execution of a contract with an arena manager. (C-11-0454)**

Rod Confer, Lincoln City Attorney, said the request is for a grant from the Lancaster County Visitors Improvement Fund which is funded by lodging tax and is used to improve visitor facilities in the County. He said the grant is for \$1,000,000 initially and 1% annually not to exceed \$500,000. He said a list of projects for which funds will be used is listed in Exhibit "A". An annual accounting expenditure of the funds will be provided.

Raybould clarified that term of the grant is five years.

Smoyer said this is an important use for the Visitors Improvement Fund, but he felt some of that money should be reserved for other activities. He noted the funds do not come from property taxes.

3) **NEW BUSINESS CONTINUED:**

Hudkins said it was significantly more money than he originally thought it would be. He expressed concern over maintaining Pershing Auditorium.

Heier noted that he and Commissioner Hudkins were unable to vote on the Haymarket Arena since they live outside the City limits, but he could show his support by voting for this grant contract.

Schorr said the arena is the largest visitor attraction in the history of Lincoln.

MOTION: Heier moved and Raybould seconded approval of the grant contract. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

- P. **An amendment to County Contract C-11-0399 with the Lincoln Airport Authority to provide funding for improvement of a visitor attraction. The amendment extends the end date of the grant contract to September 5, 2011. (C-11-0455)**

MOTION: Raybould moved and Smoyer seconded approval of the amendment.

Brittany Behrens explained the Board had previously approved a Visitor Improvement Fund grant contract with Lincoln Airport Authority. Since then, the Airport Authority has had some extenuating circumstances and asked to extend the contract's end date to September 15, 2011. She noted the amendment has the proper date of September 15 listed.

AMENDED MOTION: Hudkins moved and Smoyer seconded approval of the amendment with the corrected end date of September 15, 2011.

Schorr noted a motion had been previously made. Raybould withdrew her original motion.

ROLL CALL ON THE AMENDED MOTION: Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

- Q. **A political subdivision tort claim filed against Lancaster County Corrections by Nehemiah Winters for lost property in an undisclosed amount.**

MOTION: Heier moved and Smoyer seconded denial of the tort claim based on the department director's recommendation. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

- R. **A political subdivision tort claim filed against Lancaster County Corrections by Zachary Cannon for lost property in the amount of \$115.**

MOTION: Heier moved and Hudkins seconded denial of the tort claim based on the department director's recommendation. Smoyer, Hudkins, Raybould, Heier and Schorr voted aye. Motion carried 5-0.

4) **CONSENT ITEMS:** *These are routine business items that are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:*

- A. **A right-of-way contract between the County Engineer and Joann Ziemann in the amount of \$180, located at the S. 68th Street viaduct; Project No. C55-S-401(6). (C-11-0451)**
- B. **Receive and place on file the County Sheriff monthly report for June 2011.**

MOTION: Hudkins moved and Smoyer seconded approval of the consent items. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

5) **PUBLIC COMMENT:** Those wishing to speak on items relating to County business not on the agenda may do so at this time.

No one appeared to testify.

6) **ANNOUNCEMENTS:**

- A. **The Lancaster County Board of Equalization will review 2011 property valuation protest appeals on Tuesday, August 2, 2011, beginning at 11:00 a.m., and Wednesday, August 3, 2011, beginning at 8:00 a.m., in Room 112 on the first floor of the County-City Building.**
- B. **The Lancaster County Board of Commissioners will hold a staff meeting on Thursday, August 4, 2011, at 8:30 a.m., in Room 113 on the first floor of the County-City Building.**
- C. **The Lancaster County Board of Commissioners will hold their next regular meeting on Tuesday, August 9, 2011, at 9:30 a.m., in Room 112 on the first floor of the County-City Building, with the Board of Equalization meeting immediately following.**
- D. **The Lancaster County Board of Commissioners meeting is broadcast live. It is rebroadcast on Tuesday at 1:30 and 6:00 p.m. and on Saturday afternoon on 5 City-TV, Cable Channel 5. In addition, the meeting may be viewed on Nebraska On Demand Time Warner Channel 411 and on the internet at www.lancaster.ne.gov. Click on 5 City-TV Video on Demand.**
- E. **The County Commissioners can be reached at 402-441-7447 or commish@lancaster.ne.gov.**

7) **ADJOURNMENT**

MOTION: Smoyer moved and Raybould seconded to adjourn the Board of Commissioners meeting at 9:56 a.m. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

Dan Nolte

Dan Nolte
Lancaster County Clerk



**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, AUGUST 2, 2011
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY
BOARD OF COMMISSIONERS MEETING**

Commissioners present: Deb Schorr, Chair
Bernie Heier, Vice Chair
Larry Hudkins
Jane Raybould
Brent Smoyer

Others present: Norm Agena, County Assessor/Register of Deeds
Scott Gaines, Deputy County Assessor/Register of Deeds
Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Brittany Behrens, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 9:56 a.m.

1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, July 26, 2011.**

MOTION: Hudkins moved and Raybould seconded approval of the minutes. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

2) **ADDITIONS AND DEDUCTIONS: Approval of 66 additions and deductions to the tax assessment rolls per Attachments "A", "B" and "C".**

MOTION: Heier moved and Smoyer seconded approval of the additions and deductions. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

3) **MOTOR VEHICLE TAX EXEMPTION APPLICATIONS:**

Greek Orthodox Church of the Annunciation

MOTION: Hudkins moved and Raybould seconded approval of the motor vehicle tax exemption application. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

4) **NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS:**

**Real Estate Charitable Foundation (two notices)
Trinity Baptist Church**

4) **NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS CONTINUED:**

Scott Gaines, Deputy County Assessor/Register of Deeds, said the exemption status on these properties have changed due to the sale of the property. The properties are no longer owned by the organizations granted exemption.

MOTION: Heier moved and Smoyer seconded approval of the proposed changes. Smoyer, Hudkins, Raybould, Heier and Schorr voted aye. Motion carried 5-0.

5) **451 TAX EXEMPTION APPLICATIONS:**

**BryanLGH Physician Network, Inc.
Consumer Credit Counseling Service of Nebraska
First Slavic Baptist Church
Foundation for Lincoln Public Schools
Immaculate Heart of Mary Catholic Church of Lincoln (two applications)
JH Lesoing Fund
Nebraska Community Foundation
Newman Center - St. Thomas Aquinas Church
North American Martyrs Catholic Church
The Salvation Army
The Smith Collection**

Schorr noted an e-mail was received from Mike Reirden asking to postpone The Smith Collection application for one week. She said the item would be rescheduled for August 9, 2011.

Scott Gaines said he would also like to delay the Foundation for Lincoln Public Schools to August 9. Of the remaining applications, his office recommends approval on all except for the JH Lesoing Fund. Gaines said ownership records indicate the property is owned by an individual. One of the criteria for permissive exemption is that the property must be owned by an educational, charitable or religious organization; it cannot be owned by an individual. In response to schorr's question, Gaines said this property has previously been on the tax roll.

Richard Schell, trustee for the JH Lesoing Fund, explained his concern over the valuation of \$106,000 when the 27 acres is mostly trees. He said the west end has a dam and pond, and the property is used by church groups and Boy Scout groups.

Hudkins asked if Schell charged for use of the property. He said he does not charge. Schell said someone from the County Assessor's Office had come out to view the property but was unable to do so because the property was submerged in water at that time. Hudkins asked if the assessment was appealed to the Board of Equalization. Schell said he would be protesting the value to the Board. Hudkins asked if the property was currently under water. Schell said the water had been drained. Hudkins questioned having someone go back out to view the property now that it is not under water. Gaines stated until the property is owned by a nonprofit organization, exemption could not be granted, and the valuation protest would be reviewed separately by the Board of Equalization. Hudkins encouraged having a referee review the property prior to the protest.

5) **451 TAX EXEMPTION APPLICATIONS CONTINUED:**

Smoyer asked for clarification on the ownership. Gaines said there has never been a deed filed to transfer the ownership out of JH Lesoing's name as a private individual. He said if there is an ownership change in the property, it could be reviewed under the new ownership.

MOTION: Heier moved and Raybould seconded approval of the 451 tax exemption applications with the exception of Foundation for Lincoln Public Schools and The Smith Collection, which were put on hold for one week, and the denial of JH Lesoing Fund. Hudkins, Raybould, Heier, Smoyer and Schorr voted aye. Motion carried 5-0.

6) **PERSONAL PROPERTY VALUATION PROTEST:**

FLO TV, Inc.

Scott Gaines said this organization is requesting a modification to their personal property valuation for a market value adjustment. In Nebraska law, there are no market value standards for personal property so there is no authority to make a market adjustment. He recommended no change in valuation.

MOTION: Smoyer moved and Hudkins seconded to leave the value unchanged. Raybould, Heier, Smoyer, Hudkins and Schorr voted aye. Motion carried 5-0.

7) **ADJOURNMENT**

MOTION: Smoyer moved and Raybould seconded to adjourn the Board of Equalization meeting at 10:11 a.m. Heier, Smoyer, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk



**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, AUGUST 2, 2011
CITY COUNCIL CHAMBERS
FIRST FLOOR, COUNTY-CITY BUILDING
11:00 A.M.**

Commissioners Present: Deb Schorr, Chair
 Bernie Heier, Vice Chair
 Larry Hudkins
 Jane Raybould
 Brent Smoyer

Others Present: Dan Nolte, County Clerk
 Cori Beattie, Deputy County Clerk
 Melissa Virgil, Board of Equalization Specialist
 Norm Agena, County Assessor/Register of Deeds
 Rob Ogden, County Assessor/Register of Deeds
 Tom Kubert, Referee Coordinator
 Lori Johnson, Great Plains Appraisal
 Cody Gerdes, Great Plains Appraisal
 Josh Sapp, Great Plains Appraisal

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 11:02 a.m.

1) REAL PROPERTY VALUATION PROTEST HEARINGS FOR 2011:

Protests 11-313, 11-312; John Austin - Appearing was John Austin. With regard to #11-313, it was noted the referee's recommended value was \$47,000. This reflected a \$9,200 decrease based on the condition of the property. Austin explained there is no garage and no barn. He referenced a recent sale to the west of his property for \$56,000. Kubert said they would review the sale.

With regard to #11-312, Austin said there is no water, no well, and no house on the property. He described the location of the property, which is near Pioneers Park. Kubert confirmed the lot was about 3.2 acres. In response to Hudkins' inquiry, Austin said the property was not served by City sewer and water. Kubert said they would review lots that did not have access to City amenities. Austin also noted the property was in a floodplain but had never flooded.

Protest 11-676; Daniel Whitney - Appearing was Duane Wiesen, Appellant. Wiesen said he protested his property around 56th and Van Dorn Streets in 2006 and began using the Whitney property as a comparable. Wiesen said the sale information on the Whitney property had been deleted from the County Assessor's website and that he had talked to State Auditor Mike Foley

about his concerns with the property. Kubert explained the property had once been three parcels but was combined into one following the sale. He said the purchase price of one parcel would not be carried over to the combined parcel. Wiesen noted there had been two additions built on the property. Kubert confirmed that the land value is assessed consistently with other agricultural land in the County and it is not assessed at market value.

Protests 11-1, 11-2, 11-3, 11-4, 11-5, 11-6, 11-7, 11-8, 11-9, 11-10, 11-11, 11-12, 11-13, 11-14, 11-15, 11-16, 11-17, 11-18, 11-20, 11-21, 11-22, 11-23, 11-24, 11-46, 11-48, 11-49, 11-50, 11-51, 11-52, 11-53 and 11-54; Larry Geiger & Geico Development - Larry Geiger appeared on behalf of Geico Development. Geiger explained that he had taken some of the properties to TERC in 2009. He presented a chart of his proposed, requested, recommended and TERC valuations for his 2009 protests (copy on file). Geiger said he wanted to talk in general about the Lincoln housing market. Kubert asked if he had any specific information regarding individual property values. Geiger referenced referee recommended value letters for some of his properties protested this year whereby the values had been decreased. Geiger provided a sheet with corrected waste land amounts that had already been provided at his referee hearing (copy on file).

Protest 11-706; Noah Jacobson - Appearing was Noah Jacobson, the owner. Jacobson said the property was purchased in this year at a Fannie Mae foreclosure auction for \$48,000 (\$50,400 with closing costs) and is used as a rental. He said he already spent \$2,000 on remodeling and the property does not have a basement. Jacobson added that Woods Bros. tried to sell it for \$96,000 and received no offers. Hudkins asked how many people placed bids at the auction. Jacobson thought there were seven people. Kubert said foreclosures are hard to use for determining market value. He said market exposure, advertising and condition are factors in the weight of an auction purchase. Kubert said he would like to review more sales. Jacobson added that the roof is leaking and he still has other repairs to make. It was noted the property currently rents for \$850 a month. It was on the market for months before the auction was held through a realty company. In response to Hudkins' inquiry, Kubert said the sale took place on May 5, 2011. Smoyer added that he lives nearby and has seen an increase in sales in the neighborhood. Kubert said he would review the area sales. He also asked if the property was appraised as part of the sale. Jacobson said no.

By order of the Chair, the Board of Equalization recessed at 11:49 a.m.

The Board of Equalization reconvened at 1:03 p.m. Schorr noted that Cori Beattie was now representing the County Clerk's Office.

Protest 11-853; CNL-Lincoln - Appearing was Ted Malkove for Altus Group, which represents the property owner. Malkove said this hotel was built in 2005, has 104 rooms and was bought out of bankruptcy a couple of years ago. The owners have not been able to increase revenue. Malkove presented the income and expense statement from January to December, 2010 (copy on file). Malkove added the net operating income for last year was \$187,893. He also said an appraisal firm had done an analysis of cap rates of large cities in the midwest for suburban lodging. Malkove said the owners feel the fair market value is

\$1,600,000. Kubert asked for a breakdown of the analysis and cap rate used to determine the \$3,000,000 sale price on June 30, 2009. Malkove said he did not have that information. Schorr asked if the property was actively being marketed. Malkove said it was not. Kubert noted that no one attended the referee hearing so they would need to look at it again. He added that the property is an extended-stay hotel with difficult access.

Protest 11-788; Woodbridge Properties - Appearing was Ron Brester, representing Woodbridge Properties. Brester said the property has been protested three times in the past. The last tenant moved out in 2008. He said 900 square feet of the finished space is now being used as warehouse space and felt it should be taxed as such. He added if they were to re-lease the space, they would need to refinish it. Brester noted there was a \$2 per foot reduction from \$10 per square foot assessment per the referee's recommended value. The company thinks the space should be valued as warehouse space at \$4 per foot. Kubert said while the cost associated with fixing various items was the determination for the referee's recommended value, the space has a higher level of finish than storage so it is assessed accordingly. He added it is an investment decision to not use the space with the finish that is present. In response to Raybould's inquiry, Brester said the space in question was not being actively marketed. Kubert said he would look at the comparables for equalization of age of finish.

Protests 11-208, 11-358; Le Troi A Partnership - Appearing was Mike Wood, partner of Le Troi. With regard to #11-208, Wood said the property has been on the market for six years under two different realtors. He recently spoke to John Watson who provided him with two comparables. Wood said the property was protested and lowered in 2008. It backs up to the Interstate. Watson told Wood that the market would give \$1.25 per square foot. Kubert noted that no one came to the referee hearing and asked how the requested value of \$50,000 was reached. Wood said the protest was filed by his partner so he did not know. Raybould asked if there was water or sewer. Wood said there was and that there is also a power line that bisects the property. Kubert noted the access and the power line were issues and that they would look at the packet provided (copy on file). Wood added the City deemed the property to be blighted and that the lot has an irregular shape.

With regard to #11-358, Wood said this property is being rented for \$650 a month and offered comparables. Wood said the house has three bedrooms, no garage and is not brick. He said he asked Dick Roberts, a realtor, to do a market analysis. It was estimated to be worth \$58,000 to 60,000. Wood said he would email comparables to the Clerk's office later today or tomorrow (copy on file). He added the property is in the same blighted area as the other lot and is the size of three lots.

Protest 11-755; Pau-Chang Lu & Janet Chih-Hwa Cheng - Janet Chih-Hwa Cheng and Pau-Chang Lu, owners of the property, both appeared. Cheng said she met with Joe Wilson at her referee hearing who indicated they did not provide enough supporting documentation. She presented more comparables (copy on file) and an appraisal in the amount of \$129,000 (copy on file). Cheng asked for a decrease to at least the appraisal amount as she wants her property equalized with the comparables presented. She also discussed a recent sale in her neighborhood. Kubert said other homes of the same size are assessed at \$126,000 to

\$128,000. He said there are many factors that may cause differences in valuation of similarly sized homes. Kubert said they will look to see if there is a reason for the different assessments.

By order of the Chair, the Board of Equalization recessed at 1:56 p.m.

The Board of Equalization reconvened at 2:28 p.m. Schorr noted that the Assessor's Office was now being represented by Rob Ogden.

Protests 11-713, 11-714, 11-715; Douglas & Kimberly Rath, Union Bank & Trust Custodian - Appearing was Mark Hunzeker on behalf of Douglas and Kimberly Rath, owners.

With regard to #11-713, Hunzeker said the property is 160 acres and is not being farmed. He said the land is rough and hilly and has a couple of lakes. There is no income derived from the property and the improvements are storage buildings. The owners recognize that cropland in Lancaster County has appreciated, but Hunzeker noted it is not cropland. He said the owners feel the previous land valuation is more accurate and that the total valuation should be \$105,070. Hudkins asked if it is under the greenbelt classification. Kubert said it is. He added the homesite is around one acre and there are five acres of waste land. Hunzeker said there are more than five acres of waste land. Kubert said they would look at the classification again.

With regard to #11-714, Hunzeker said the parcel is twenty acres with no road access. He added there is a dirt tract which is very hard to pass without a four-wheel drive vehicle. Hunzeker said there is no income derived from the property and it would be very hard to farm. He acknowledged that the referee did recommend a small decrease. Kubert noted the decrease came from the reclassification.

With regard to #11-715, Hunzeker said in 2009 an appeal was filed with TERC but was dismissed because of a technicality. He noted other properties have been reduced that are close to the subject property. The property was increased 3.9% from the 2010 valuation and the owners request a value of \$648,623 which is the previous valuation. Kubert said they considered the seven comparables that were provided at the referee hearing. He noted the property is valued at \$122 per square foot which is within the comparable range of \$94 to \$139. In sales comparisons, the subject property was also within range (\$121 and \$187). Hunzeker added the property is on 27th and Van Dorn Streets and access is difficult.

Protests 11-1064, 11-1108, 11-1109; Jason Huck - Appearing was Jason Huck, owner. Huck purchased part of three lots and explained that the County is in the middle of reparceling them. Kubert said there was a reduction by the referee because of land use. Heier asked when the property was purchased. Huck said he closed the beginning of June, 2011. Heier asked for details on the CRP. Huck said the CRP was removed before the first of the year and he received no payment. In response to Schorr's inquiry, Huck indicated he did not own the house. He displayed a map of the lots he purchased for clarification (copy on file).

2) **ADJOURNMENT:**

MOTION: Smoyer moved and Heier seconded to adjourn the Board of Equalization meeting at 3:03 p.m. Smoyer, Heier, Hudkins, Raybould and Schorr voted aye. Motion carried 5-0.

Dan Nolte

Dan Nolte
Lancaster County Clerk

