

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 30, 2013
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
1:30 P.M.**

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, website and emailed to the media on July 26, 2013.

Commissioners Present: Larry Hudkins, Chair
Brent Smoyer, Vice Chair
Roma Amundson
Jane Raybould
Deb Schorr

Others Present: Dan Nolte, County Clerk
Tom Kubert, Great Plains Appraisal
Cody Gerdes, Great Plains Appraisal
Jack Sunderman, Great Plains Appraisal
Melissa Virgil, County Clerk's Office
Megan Scherling, County Clerk's Office
Courtney Nissen, County Clerk's Office
Norm Agena, Assessor/Register of Deeds Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 1:34 p.m.

- 1) **FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2013** -
Tom Kubert, Referee Coordinator, Great Plains Appraisal

Tom Kubert, Referee Coordinator, Great Plains Appraisal, appeared and thanked the Board of Equalization, County Clerk's Office and County Assessor/Register of Deed's Office for their cooperation in the process. Kubert said they saw a lot of developers this year because the Assessor removed the developer discount. There are still a number of outstanding T.E.R.C. (Tax Equalization & Review Commission) appeals out for 2012 and he believed most of the 2011 appeals have been settled. He thought the informal hearings that were held at the beginning of the year helped a little bit with the T.E.R.C. settlements and indicated the Assessor will be required to hold informals beginning in 2014 which may lower the number of protests. Kubert provided an overview of all protests that appealed to the Board of Equalization.

Kubert recommended a change to **Protest 13-00029 (LHP LLC)** from \$99,300 to \$45,300.

Kubert recommended no change to the following properties:

13-00032-00034 (LHP LLC); 13-00075-76 (Pic Development Of Grand Island LLC); 13-00077 (Charles S. Willnerd); and 13-00078 (Sean C. & Marla A. Payant)

Kubert recommended a change to **Protest 13-00082 (Kidwell Family II LLC)** from \$192,400 to \$106,300 and **Protest 13-00083 (Kidwell Family II LLC)** from \$174,700 to \$106,200.

Kubert recommended a change to **Protest 13-00094 (The Becher Trust)** from \$132,000 to \$110,000.

Kubert recommended a change to **Protest 13-00102 (Bool Family Ltd Partnership)** from \$1,138,300 to \$1,034,100.

Kubert recommended a change to **Protest 13-00119 (Pensco Trust Company Custodian FBO Charles Williams Ira)** from \$103,200 to \$70,000.

Kubert recommended no change to the following properties:

Protest 13-00125 (Jack A. & Marie A Herbert, Trustees); Protest 13-00126 (Thomas McLean Carr Jr); Protest 13-00150 (David L. & Eleanor Chambers); Protest 13-00153 (Deepak M. Gangahar); Protest 13-00166 (Spring Valley Homes Inc.); and Protest 13-00173 (Vic Hannan & Kathleen Hoyt).

Kubert recommended a change to **Protest 13-00184 (Sheldon L. Carlow)** from \$649,900 to \$522,000.

Kubert recommended no change on **Protest 13-00200 (Sharon F. Martin).**

Kubert recommended a change to **Protest 13-00205 (Ft Development Company Inc.)** from \$150,000 to \$129,900.

Kubert recommended no change to the following properties:

Protest 13-00255 (Fred & Lorelee Carter); and Protest 13-00238 (Martin J. & Nancy L. Weber).

Kubert recommended a change to **Protest 13-00423 (High Bar Properties LLC)** from \$104,200 to \$72,000.

Kubert recommended no change to the following properties:

Protest 13-00518 (Ricky Earl Robinson) and Protest 13-00825 (Wal-Mart Real Estate Business Trust).

Kubert recommended a change to **Protest 13-00943 (Eric T. & Carol J. Clark)** from \$196,500 to \$170,100.

Kubert recommended no change to the following properties:

Protest 13-00985 (Shelly R. Coe); Protest 13-01047 (Rex E. Wamsley Revocable Trust & Lou Cinda M. Wamsley Revocable Trust); Protest 13-01053 (Schmieding Homebuilders LLC); Protest 13-01081 (Janellen Cech); Protests 13-01084 to 13-01086 (Schwinn Homes LLC); Protest 13-01093 (Roca Land & Cattle Co.); Protest 13-01142 (Dennis R. Schworer LLC); Protest 13-01171 (Robert S. & Rex E. & Lou Cinda M. Wamsley); Protest 13-01176 (Betty V. Michl); and Protest 13-01182 (Kathryn L. Westwood).

Kubert recommended a change to **Protest 13-01235 (J. Victorian Development LLC)** from \$2,217,700 to \$2,150,000.

Kubert recommended no change to the following properties:

Protest 13-01251 (John G. & Charlotte A. Huck); Protests 13-01461 to 13-01466 (Center Associates LLC); Protest 13-01657 (Eiger Corp.); and Protest 13-01659 (Andermatt LLC).

Kubert recommended a change to **Protest 13-01682 (Martin M. & Dawn R. Liphardt)** from \$592,300 to \$560,000.

Kubert recommended no change to the following properties:

Protest 13-01683 (Casen A. Beran & Holly E Christensen); Protest 13-01730 (Duane D. & Marles A. Theasmeyer); and Protest 13-01735 (Hazel I. Anderson).

Kubert recommended a change to **Protest 13-01745 (David M. & Beverly J. Musiel)** from \$64,500 to \$52,000.

Kubert recommended no change to the following properties:

Protest 13-01747 (Paul D. & Douglas J. Toepel); Protest 13-01749 (Barbara Miller Hoppe); Protest 13-01767 (Fred L. & Joyce E. Nass); Protest 13-01891 (Rene Solc); Protest 13-01906 (Guy M. & Michael G. Cvitak); Protests 13-01886 & 13-01887, 13-01890, 13-01894, 13-01914 & 13-01915, 13-01917 to 13-01922 (Whaco Corp. & Dale Jensen); and Protests 13-01972 & 13-01973, 13-01979 (Lincoln North Creek LLC).

Kubert recommended a change to **Protest 13-02100 (Real Growth LLC)** from \$116,000 to \$81,000.

Kubert recommended a change to **Protest 13-02296 (The Dairy House)** from \$52,600 to \$23,500.

Kubert recommended no change to the following properties:

Protest 13-02297 & 13-02298 (The Dairy House LLC); Protest 13-02310 (Thomas G. & Gayle E. Krueger); Protest 13-02519 (Robert & Donna L. Ewoldt); Protest 13-02541, 13-02544 & 13-02545 (Hepburn Properties LLC); Protest 13-02581 (Kelly A. Zoz Trustee); Protest 13-02588 (Robert & Elaine Vanvalkenburg); Protest 13-02635 (Sam G. Sampson); Protest 13-02634 (Stockwell Properties LLC); Protests 13-02636 to 13-02642, 13-02644 to 13-02665, 13-02667 to 13-02671 (Meridian Corporation); and Protest 13-02643 (Danile Shull Et Al).

Kubert recommended a change to **Protest 13-02666 (Danile Shull Et Al)** from 250,800 to \$205,600.

Kubert recommended no change to the following properties:

Protest 13-02695 (Jim L. Rausch Etal.) and Protest 13-02710 (Randall J. & Doreen L. Muldoon).

Kubert recommended a change to **Protest 13-02857 (Charles Paul Grabill, Jr. & Charles Paul Grabill III)** from \$66,100 to \$57,000.

Kubert recommended no change to the following properties:

Protest 13-02879 (Peter J. Fink); Protest 13-02914 (Mary E. Hall); Protest 13-02939 (Furniture Row Usa LLC); and Protest 13-02942 (Basil V. Scherbak).

MOTION: Schorr moved and Smoyer seconded to accept the recommendations of the referees for 2013 real property valuations as established by the record except where the Board determined a revised value was warranted during protest hearings. Schorr, Raybould, Amundson, Smoyer and Hudkins voted aye. Motion carried 5-0.

2) **ADJOURNMENT**

MOTION: Schorr moved and Raybould seconded to adjourn the Board of Equalization acting upon individual real property valuation protests for 2013 at 2:43 p.m. Raybould, Amundson, Smoyer, Schorr and Hudkins voted aye. Motion carried 5-0.

Dan Nolte

Dan Nolte
Lancaster County Clerk

