

**MINUTES**  
**LANCASTER COUNTY BOARD OF COMMISSIONERS**  
**COUNTY-CITY BUILDING, ROOM 112**  
**TUESDAY, SEPTEMBER 26, 2017**  
**4:00 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, web site and emailed to the media on September 22, 2017.*

Commissioners present: Todd Wiltgen, Chair; Bill Avery, Vice Chair; Roma Amundson, Jennifer Brinkman and Deb Schorr

Others present: Kerry Eagan, Chief Administrative Officer; Doug Cyr, Chief Deputy County Attorney; Rob Ogden, Chief Deputy Assessor/Register of Deeds; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Kelly Lundgren, County Clerk's Office

*The Chair called the meeting to order at 4:02 p.m., the Pledge of Allegiance was recited and the location of the Nebraska Open Meeting Act was announced.*

**1) PUBLIC HEARING:**

**A. Lancaster County Board of Equalization property valuation protest process.**

Lavonne Dilla, 1601 Northgate Road, Lincoln, was administered the oath. She stated she was appearing on behalf on another individual that could not attend the public hearing. Dilla compared the property condition of two properties located at 1601 Northgate Road and 2410 Southwest 14<sup>th</sup> Street including their assessed values. She added that while attending the property protest valuation hearing the referee commented that the value should be lowered but nothing was done.

Schorr inquired if the two properties were in the same neighborhood. Dilla said they were not.

Dilla requested that someone from the Assessor's Office visit both properties. Wiltgen responded that she would need to follow up with the Assessor's Office to schedule a visit.

Avery entered the meeting at 4:15 p.m.

Terry Rittenhouse, 526 Main Street, Hickman, was administered the oath. He said he felt that the referee did not have the tools available at the hearing to make a proper value determination. Rittenhouse questioned how the same information and comparables (comps) used at referee hearings resulted in no change to his value but the same documentation submitted to the Tax Equalization and Review Commission (TERC) results in a change.

Doug Cyr, Chief Deputy County Attorney, said the TERC process is a formalized process while the information presented to referee is obtained from public records. He stated the valuation process is a subjective process. Cyr noted there is more information available and a more in depth analysis of the comps of the property at TERC.

Rittenhouse presented a list of comps used at the referee hearing (Exhibit A). He stated one of the comps is actually a vacant lot listed with bedrooms, central air, heating and a bathroom. Rittenhouse said he inquired at the Assessor's Office how it could be listed that way and did not receive an answer. He asked if the Board could provide an explanation.

Brinkman stated that the Board could not answer that question at this time. She said the purpose of the public hearing was to bring forth frustrations in the process and gather suggestions on how to improve the process going forward.

Carla Waldbaum, 5019 Bunker Hill Road, Lincoln, was administered the oath. She stated that she did not file a protest herself but assisted other individuals with the process. Waldbaum discussed comments from the Board of Equalization final action meeting on August 8, 2017. She said her clients were told at their hearings that the referee agreed that the value should be lowered but no change was made.

Mary Moser, 6800 West Panama Road, Hallam, was administered the oath. She submitted a letter to the Board (Exhibit B). Moser said she feels errors are made on farm properties in relation to what is grassland and farm ground. She stated that the Assessor's data sheets are difficult to understand. Moser said she has submitted appraisals, recent purchases and sales information with her protests and did not receive any reduction.

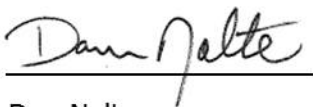
Allen Wellman, 8801 Holdrege Street, Lincoln, was administered the oath. He stated the property he owns (35.31 acres) is considered a farm by the Farm Service Agency (FSA) with 27.5 acres in hay. Wellman does not feel the Assessor's calculation of 4.9 acres as a homesite is accurate (Exhibit C). He discussed the neighboring properties in the Sunrise Estates and the increase in those properties' valuations. Wellman stated none of those adjoining properties had a valuation increase equal to his which was 23.2%. He said two comps for his property were nearby but one was located south of O Street. Wellman noted that he has visited with the Assessor's Office.

A letter submitted by Gary Christman was entered into the record (Exhibit D).

The Chair closed the public hearing.

## 2) **ADJOURNMENT**

**MOTION:** Schorr moved and Brinkman seconded to adjourn the Lancaster County Board of Commissioners meeting at 5:04 p.m. Amundson, Avery, Brinkman, Schorr and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk







**Comparable Sales Report**

Tax Year: 2017

For Property: 15-33-229-005-000

Comp Sheet Format:

Market Area: Rural villages

	Subject	Comp1	Comp2	Comp3
Property ID	15-33-229-005-000	21-11-118-001-000	21-11-110-003-000	21-11-101-010-000
Photo				
Address	526 MAIN ST HICKMAN NE	815 GARDEN ST BENNET NE	815 GARDEN ST BENNET NE	620 TYLER ST BENNET NE
Neighborhood	6072	6089	6089	6089
DWELLING INFORMATION				
Improvement Type	1 Story With UA	1 Story With UA	1 Story With UA	Bungalow
Year Built	1900	1910	1910	1904
Living Area	1,215	1,212	1,212	1,004
Heat/AC	Heat Only	Heat and Air	Heat and Air	Heat and Air
Bsmt Area/GoodFin/MinFin/Fnd	480 / 0 / 0 / 3	1212 / 0 / 800 / 6	1212 / 0 / 800 / 6	200 / 0 / 0 / 3
AttGar/DetGar/Carport/Capacity	0 / 0 / 0 / 0	1000 / 0 / 0 / 2	1000 / 0 / 0 / 2	0 / 336 / 0 / 1
Baths 5fix/4fix/3fix/2fix/Addl	0.0 / 0.0 / 1 / 0.0 / 0.0	0.0 / 0.0 / 2 / 0.0 / 0.0	0.0 / 0.0 / 2 / 0.0 / 0.0	0.0 / 0.0 / 1 / 0.0 / 0.0
Fireplaces				
MARKET INFORMATION				
Sale Date		3/18/2016	6/12/2015	3/16/2015
Sale Price		\$175,000	\$192,500	\$60,000
SP/SF	\$0.00	\$144.39	\$158.83	\$59.76
Subject Market Value	\$74,400			

September 26, 2017

Issues with the county assessor and protests.

County assessors do not look at farm property and location for comparable.

County assessor many times has grassland and waste as farm ground and farm ground as grassland even though supposedly drive by the property and inspect the property. Changes won't be made unless a protest is filed and previous years even though the assessor is wrong can't get changed. I have a client that paid thousands of dollars that they shouldn't have even though the assessor continually was out to the property. Must have blinders on to the farm ground, or don't want to change it!

Assessor's data sheet is too difficult to understand and read. Even the "certified appraiser" at the protest didn't understand it. Buildings are put back on after they are taken off and house values are raised after they are lowered even though nothing is done. Many farmers don't realize the appraised value on the protest sheet is already at 75%, so they don't think it is worth protesting. It is impossible to figure the house value and the assessor can't even give me an answer on it. How do they figure it?? How does a 20+ year old house with multiple repairs needed go up in value??

Protest at the event center is not worth going to, but you have to do that step to go to TERC. Even though appraisals, recent purchases and sales are provided nothing is "ever" changed. I had our house lowered \$30,000 last year due to flood and siding damage, but it was just raised back up the next year.

Someone at either the county assessor or the clerk's office took our appraisal to the appraisal board without our knowledge and the appraisal board wouldn't tell us who or why.

These are just a few of my issues, and I am getting tired of fighting the government on this issue and having our ground taxes raised from \$20 to \$100/ acre in just a few years. Valuing our ground on what it can sell for is not fair to the farmer trying to make a living or a young family try to make a living. Keep in mind when corn and beans were ~~high~~ to the high prices that speculators used to purchase ground, farmers didn't have the commodity to sell. That is why the prices went high!! Now that there is \$3 or less corn, our taxes are still at the values that they were when prices were high.

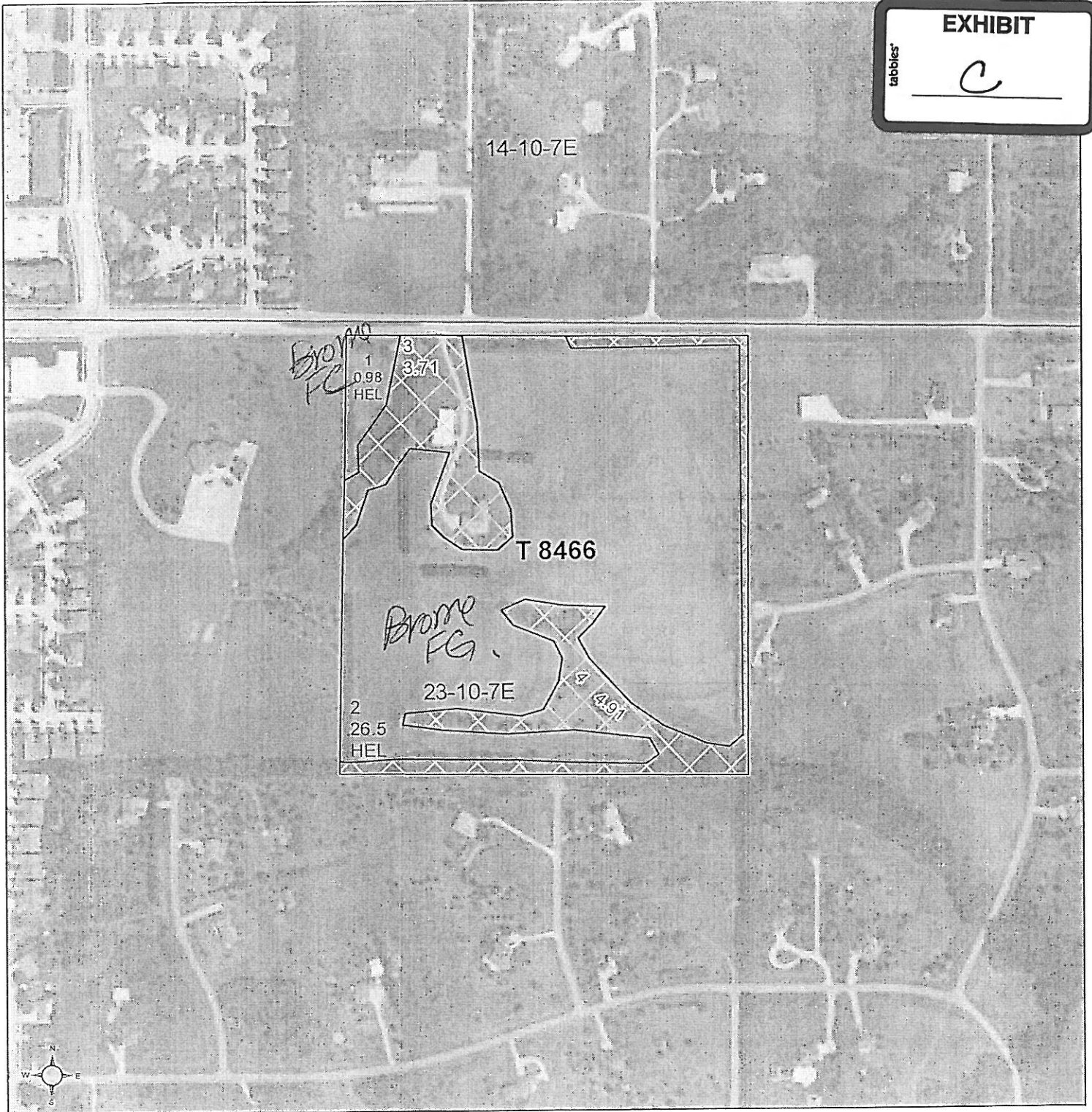
Mary Moser

6800 W Panama Road

Hallam, NE 68368

2016

EXHIBIT  
C



Common Land Unit  
 [Symbol] Cropland  
 [Symbol] Non-Cropland  
 [Symbol] Tract Boundary  
 [Symbol] PLSS

Wetland Determination Identifiers  
 ● Restricted Use  
 ▼ Limited Restrictions  
 ■ Exempt from Conservation  
 ■ Compliance Provisions

2014 NAIP Imagery

Tract Cropland Total: 27.48 acres

2015 Program Year

Map Created November 28, 2014

1 inch = 400 feet

United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership, rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

9-23-17



Gary Christman

Parcel 11-11-405-003-000 Tax Protest#17-02585

7100 Story Ridge Rd.

1145 Benton St.,

Lincoln, NE 68507

Lincoln, Ne 68521

Catch 22 of house tax protests

When I returned to the Count Clerk's office after getting letter of no change in my house tax value, I discussed the referee's decision and was told I could see the decision statements.

Last page #4 X Insufficient Data After reviewing the protest data, the referee determined that the data or information supplied by the owner was not conclusive to alternate valuation and therefore no valuation change will be recommended.

X No evidence of alternate value

A the county Board meeting I asked what "insufficient data- no evidence of alternate value." meant, and asked Assessor office 2 persons and a Count Clerks Office person. No meaning for the checked wording was known. So how does a person collect data to support a tax protest?

At the county board taxation hearings, I heard the Referee many times say similar words, no alternate value is presented to change the valuation. This is an escape phrase for the government officials to reject nearly all of our tax protests.

I went back to use the very houses the Assessor's office listed as comparable to mine. I compared a house 150 feet away, same basic floor plan, had been updated twice for sale, and had +30 square feet more living space.

You can guess it, referee said there was insufficient data for value change. (???) Two houses very much the same, but not qualified for my tax relief. You can not win an honest effort when the referee and county officials refuse to see a clear case of comparable house in front of their faces.

You can not make changes to improve the system if plain simple facts are ignored by the government.