

**BOARD OF EQUALIZATION PROTEST REVIEW COMMITTEE
MEETING AGENDA
FRIDAY, OCTOBER 28, 2016
10:00 A.M.
COUNTY-CITY BUILDING - ROOM 210
2ND FLOOR
COUNTY-CITY BUILDING
555 S. 10TH STREET
LINCOLN, NE 68508**

Location Announcement of Nebraska Open Meetings Act: A copy of the Nebraska Open Meetings Act is located on the wall at the back of the room.

AGENDA ITEM

- 1 Approval of Minutes for October 12, 2016**
- 2 Formulation of Recommendations**

MINUTES
BOARD OF EQUALIZATION PROTEST REVIEW COMMITTEE
October 28, 2016, 10:00 A.M.
County-City Building, Room 210

Present: Kerry Eagan, Chief Administrative Officer; Ryan Swaroff, Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Chief Deputy County Clerk; and Rob Ogden, Chief Deputy Assessor/Register of Deeds

1. Approval of Minutes for October 12, 2016

MOTION

It was moved by Ogden and seconded by Beattie to approve the minutes for the Board of Equalization Protest Review Committee held October 12, 2016. The motion passed unanimously.

2. Formulation of Recommendations

Eagan gave a brief overview of previous Committee discussions. He indicated the Committee has reviewed extensive documentation from Lancaster, Douglas and Sarpy Counties relating to how board of equalization protests are handled in the respective counties. The Committee then centered its discussions on how the board of equalization protest process can be improved in Lancaster County. Eagan added there was consensus at the last meeting that the County Board should conduct a public hearing for the purpose of receiving input regarding the valuation protest process.

Nolte inquired as to how the public would be notified of the hearing. He suggested mailing a notice of the hearing to people who filed a protest this year. Nolte also suggested a survey could be sent to protestors asking for their evaluation of the process.

Swaroff stated that special notice should not be given to some individuals; rather the County Board should follow its normal notification process for public hearings.

Ogden asked how the Committee's recommendations would be presented to the County Board. Eagan indicated the recommendations would be presented to the Board at a Thursday Staff Meeting. Ogden noted that the reporter attending the Staff Meeting would most likely write a story about the public hearing.

After further discussion Eagan suggested the following language regarding the purpose of the public hearing:

The Lancaster County Board of Commissioners is examining the Board of

Equalization property valuation protest process to determine what is working well, what problems exist, and how the process can be improved. The County Board will conduct a public hearing to receive testimony from any person wishing to provide information to the Board about the protest process. Alternatively, written testimony may also be submitted to the Board by letter or email.

It was the consensus of the Committee to include a recommendation for a public hearing as described above.

The Committee then discussed whether an RFP for referee coordination services should be issued by the County Board. Based on previous discussions, Eagan reiterated that since a revaluation of residential property is scheduled for 2017, the Committee is not in favor of issuing an RFP covering 2017. Ogden and Swaroff both indicated there is no need for a formal RFP. Swaroff added professional services do not require an RFP under the purchasing statutes. However, Ogden and Swaroff would both support a more informal process for evaluating proposals from parties interested in providing the services. Ogden commented that the Board should wait until after the public hearing to address the need for issuing an RFP. Nolte added that after 20 years with the same provider he is in favor of issuing some type of RFP for 2018.

A brief discussion was conducted about revaluations. Beattie inquired about the requirement to perform revaluations every 6 years. Ogden responded the statutes require that each property be inspected at least once every 6 years, but do not require a revaluation every six years. He noted that the Assessor revalues properties every year. In comparison, he indicated Sarpy County will make across the board adjustments of 2-3% per year, and Douglas County revalues a selected portion of properties each year.

In conclusion, Eagan indicate he would draft recommendations based on the foregoing discussion and distribute them to Committee members for review and comments. The recommendations will include: a suggestion for the Board to conduct a public hearing; an RFP should not be issued for 2017 because of the residential revaluation; and a decision on whether to issue a formal RFP, or conduct some other more informal process for soliciting and evaluating proposals for 2018, should not be made until after the public hearing and input process has been conducted.

The next meeting of the Committee was set for Wednesday, November 9, 2016 at 10am.

There being no other business the meeting was concluded.