

County Board of Equalization Workshop

Agenda

June 5, 2019

11:00 a.m. - 1:00 p.m. Registration

1:00 - 1:15 p.m. Welcome, Larry Dix, NACO Executive Director
Pledge of Allegiance

1:15 - 2:15 p.m. Basics of Assessment and Valuation

Scott Johnson, ICA RES, VP VCS Field Operations Vanguard Appraisals, Inc.

** A description of the way that property tax systems work, and how assessors determine how they should value your property on a mass appraisal basis.*

2:15 - 3:00 p.m. Assessment Process Applied

Derrick Niederklein, Chief Field Deputy Assessor, Lancaster County

** A demonstration of how one assessor's office uses different models to assign values to property, and how market characteristics can affect value.*

3:00 - 3:15 p.m. Break - Sponsored by TVI

3:15 - 4:15 p.m. Role of the NDOR-Property Assessment

Ruth Sorensen, Property Tax Administrator, Nebraska Department of Revenue

**The Property Tax Administrator will describe the broad oversight her office exercises of valuation and assessment in this state, from central assessment to statewide equalization to exemptions and beyond.*

4:15 -5:00 p.m. Overview of TERC Appeal and Equalization Hearings

Steven Keetle and Jim Kuhn, Tax Equalization Review Commissioners

**Two of the Commission's three commissioners will talk about how cases are filed, what kinds of cases they decide, and how they review the evidence from both the county and the taxpayer. They will also describe their role in the statewide equalization process.*