

Board of Equalization  
June 27, 2017

At 10:00 a.m. a meeting of the Board of Equalization was called to order by Chairman Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Sornson and Commissioner Parsons. Also in attendance were the Otoe County Assessor, Therese Gruber; Deputy County Assessor, Christi Smallfoot; Appraisal Assistant, Rayna Lane; and Administrative Assistant to the County Clerk, Jenny Bassinger.

Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Commissioner Sornson made a motion, seconded by Commissioner Parsons to accept the agenda as posted. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Sornson, and Parsons. Nay – none. Motion carried.

Commissioner Parsons made a motion, seconded by Commissioner Sornson to approve the minutes from the previous meeting and not have them read as each member was furnished with a copy of same. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson, Parsons and Freshman. Nay – none. Motion carried.

Pursuant to Nebraska Public Meeting laws, notice of said meeting was posted in the County Clerk's Office and submitted for publication in the June 16<sup>th</sup>, 2017, edition of the Nebraska City News Press. As prescribed by State Statute 77-1502, the Board of Equalization has set the following four dates for hearing and acting upon valuation protests: June 27, 2017; July 6, 2017; July 11, 2017 and if it becomes necessary July 25, 2017.

Chairman Freshman opened a public hearing to hear comments regarding application for tax exemption on two parcels owned by the Talmage Rescue Squad. The entity plans to construct a new rescue building on the property. The County Assessor recommended approval of the application since it meets the qualifications for a charitable organization. Commissioner Sornson made a motion, seconded by Commissioner Parsons to approve the application for tax exemption for parcels 001980500 and 001981000 as submitted by the Talmage Rescue Squad. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Parsons, Freshman and Sornson. Nay – none. Motion carried. Therese

Chairman Freshman opened a public hearing to hear comments regarding a Statement of Reaffirmation of Tax Exemption on Parcels 003680000 and 000525000 submitted by the Nebraska-Iowa Woodmen Fraternal Order. The County Assessor explained both parcels were approved for tax exemption last December. However, the properties are now being advertised for sale which negates their charitable status. The properties no longer qualify for exemption, so she is denying the reaffirmation. Commissioner Parsons made a motion, seconded by Commissioner Sornson to agree with the Assessor's denial for continued tax exemption on Parcels 003680000 and 000525000 as requested by the Nebraska-Iowa Woodmen Fraternal Order. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Sornson and Parsons. Nay – none. Motion carried.

Assessor Therese Gruber presented the following tax list corrections: 1) Deduct \$999.11 - OPPD in lieu of taxes – to balance Treasurer's receipts for taxes collected; 2) Add \$358.30 – Parcel 000026000: Accelerated tax from sale of mobile home; 3) Add \$68.90 – Parcel 000055000: Accelerated tax from sale of mobile home; 4) Add \$272.00 – Parcel 000047200: Accelerated tax from sale of mobile home; 5) Add \$64.24 – Parcel 000024500: Accelerated tax from sale of mobile home; 6) Add \$76.58 – Parcel 002509500: Accelerated tax from sale of mobile home; 7) Add \$249.96 – Parcel 999553950: Accelerated tax from sale of mobile home. Commissioner

Sornson made a motion, seconded by Commissioner Parsons to approve the tax list corrections as presented above. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson, Parsons and Freshman. Nay – none. Motion carried.

Per State Statute 77-1311.02 Chairman Freshman acknowledged receipt of the County Assessor's Three Year Plan outlining assessment action for tax years 2018 thru 2020.

In preparation for conducting the protest hearings, County Assessor, Therese Gruber, presented general documents as evidence of record. Copies of Exhibits A thru F are attached and identified as evidence for the 2017 valuation hearings. Exhibits G thru K are kept current and on file for inspection in the County Assessor's Office. These documents and manuals were used to determine the valuation of real property in Otoe County and are listed below.

Exhibit A) Certification of the Completion of 2017 Assessment Roll to County News Media by County Assessor including the 2017 Level of Value

Exhibit B) 2017 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission

Exhibit C) 2017 Agricultural Land Values by Market Area for Otoe County

Exhibit D) 2017 Otoe County Agricultural Market Area Map

Exhibit E) Ag Ground Sales Sheet used to set 2017 values

Exhibit F) Office Policy and Procedures for the Otoe County Assessor's Office

Exhibit G) Otoe County 2017 Reports and Opinions of the Property Tax Administrator

Exhibit H) Nebraska Ag Land Valuation Manual

Exhibit I) Nebraska Assessor's Reference Manual

Exhibit J) Marshall and Swift Residential and Commercial Cost Manual

Exhibit K) Volume 4A – Nebraska Statutes – Chapter 77

In addition, the County Clerk submitted Exhibits L thru N.

Exhibit L) Copy of instruction letter dated June 1, 2017 addressed to taxpayers advising them on procedures for filing protests, including a list of acceptable documentation to validate protest.

Exhibit M) Copy of Public Notice informing taxpayers of the dates set by the Board of Equalization to hear and act upon valuation protests.

Exhibit N) Copy of Agenda that was posted listing the dates and times the Board of Equalization will meet to hear and/or act upon valuation protests including a list of scheduled appointments

Commissioner Sornson made a motion, seconded by Commissioner Parsons to take judicial notice of Exhibits A thru N as set forth above, receiving said exhibits as evidence of record when hearing valuation protest cases for tax year 2017 and will become a part of the permanent record. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Parsons, Freshman and Sornson. Nay – none. Motion carried.

Those appearing before the Board of Equalization on June 27, 2017 are listed below. Legal descriptions, property identification numbers, total assessed value, requested value and reasons for protesting were read into the minutes. Each protest form that was filed by the taxpayer (including documentation attached as evidence) was received as official exhibits for each case. Each protester was invited to offer additional exhibits when stating his/her case.

All protesters were advised that the hearings were being electronically recorded and would be given 5 minutes to state their case. The Chairman announced that each protester would receive a copy of his protest form indicating the Assessor's recommendation and the Board's determination on or before August 2, 2017. If the protestor does not agree with the Board's action, he was informed that he would have the option to file an appeal with the Tax Equalization and Review Commission (TERC). The appeal form may be obtained from the County Clerk.

**17-01 Winkelhake, Linda J – Lot 1 Blk 1 Puffer’s Addn to Talmage – Parcel #000607000: Total assessed value \$37,810; Requested value \$18,560**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #1 - Taxpayer’s filed protest form and photos of comparables. Testimony as given by Linda Winkelhake: This property was sold on a land contract that fell through. There have been no improvements. She is now trying to sell the house through a realtor. It’s been on the market for seven months with no offers, so she has now dropped the price to \$32,000. She was told the valuation increased because it considered a regular sale. She tried to find comparables in Talmage, but could not find good ones. She found one in Lorton that she felt was most similar to her property and it was valued at \$16,920. The Assessor noted all of the residential property in Talmage was increased to be in compliance; however, she will make a physical inspection of the home.

**17-02 Starner, Larry D & Katherine R – 23-9-13 NE ¼ less Hwy and RR Row & Less 8 Ac tract in SW ¼ NE ¼ & Less Lot 1 – Parcel #999554339: Total assessed value \$253,880; Requested value \$227,500**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #2 - Taxpayer’s filed protest form. Testimony as given by Larry Starner: According to UNL, land prices dropped 15% in last 3 years. Assessor explained that grass values changed resulting from new soil samples taken by USDA. Two soil classifications were combined into one and valued by giving it the average of the two values; therefore the lower priced soil increased in value and the higher priced soil decreased. She said Starner’s land value should have gone up last year, but the board lowered it. Since it was valued too low last year, it had to be equalized this year. Assessor also noted there have not been as many sales this year and market value is calculated with a three year average. Assessor will provide Mr. Starner with USDA contact information.

**17-03 Voelker Farms LLC – 25-8-14 NE ¼ less south 940.2 feet, Otoe County - Parcel #003933500: Total assessed value \$398,000; Requested value \$160,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #3 - Taxpayer’s filed protest form. Testimony as given by John Voelker: Property is subject to flooding due to low elevation and lack of levy protection. He has excellent soils, but the farm is in a flood plain. With the land being valued at \$398,000 using the 73% formula, then his true market value would be nearly \$500,000 and he does not think he could sell it for that price. Land is just north of OPPD; he can never build down there. He was able to only plant 88 acres of soybeans this year; it was planted late; then got covered with water again. Historically, the crop is wiped out every other year. Rain/hail insurance rates the property as “triple A” – high risk; he pays 3 times the rate as that for hill ground. He cited a Supreme Court case that determined flood plain properties were not good comparisons to similar properties that are not in a flood plain. Assessor asked if he had sales information that shows this type of ground is bringing less money per acre. Voelker replied it would be difficult to come up with sales because there is so little land that would fall into that category. He stated characteristics should also be taken into consideration.

**17-04 Neeman, Ruth H – Lots 6-9 Blk 12 Childs Addition to Palmyra – Parcel #002394500: Total assessed value \$93,440; Requested value \$87,990**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #4 - Taxpayer’s filed protest form with narrative attached. Testimony as given by Ruth Neeman: For land

to double in one year is not appropriate. It consists of one house and three lots. It is located below the town's sewer system, so it is not hooked up to the town sewer. Property is located on a bad gravel street. As water runs downhill, the property collects lots of trash. Lots are of no value to the owner and probably would not sell. The next door neighbor does not take care of his property, so they get rats and other animals foraging for food. The Deputy Assessor explained that vacant lot values were adjusted in the entire village. Neeman felt the lots on pavement are worth more. The Assessor will make a physical inspection.

**17-17 Neeman, Ruth – 26-8-11 SW ¼ NE ¼ S of RR ROW; 34.5 Ac Syracuse – Parcel #004020500: Total assessed value \$100,550; Requested value \$95,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #17 - Taxpayer's filed protest form. Testimony as given by Ruth Neeman: Property has 22 acres of pond, 1.6 acres CRP and 10.49 farmable. It's hard to make enough income to warrant an increase in valuation. Pond is not accessible and road takes up another acre, which the neighbor uses for access. Deputy Assessor said they did an aerial review and corrected the waste land acres which will lower the valuation.

**17-05 Guenther, Alvin & Peggy – 35-9-12 E ½ NE ¼ 80 Ac – Parcel #004909500: Total assessed value \$352,400; Requested value \$242,540**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #5 - Taxpayer's filed protest form. Testimony as given by Alvin and Peggy Guenther: Protested value represents a 62% increase on land 40% on buildings. There have been no improvements or recent sales that justify an exorbitant increase. Guenther said he protested the value of the same property 4 years ago. The land is in pasture, not ag land. It is not hayed; it is leased for pasture. The shed is moveable and listed as personal property. Assessor said a land use layer was done for the entire county. She found that his adjustment was an error and she will change it back to grass as it should be. The house increased because of the overall increase for rural residential. The shed is valued as salvage. Guenther said he plans to tear it down.

**17-06 Stilwell, John M and Gera L – 23-9-9 E ½ NW ¼ 80 Ac North Palmyra – Parcel #003744500: Total assessed value \$287,200; Requested value \$275,200**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #6 - Taxpayer's filed protest form and copy of Notice of Valuation Change. Testimony as given by John Stilwell: It would seem that the \$13,490 increase from the prior assessed value is very large when comparing it with the other farmland. He owns several other tracts of land-why did some go up and some not? The poorest land went up. Assessor explained the classification change done by USDA. Two soil classifications were combined into one and valued by giving it the average of the two values; therefore the lower priced soil increased in value and the higher priced soil decreased. This parcel was at the lower priced classification, so its value increased.

**17-07 Stilwell, John M & Gera L – 24-9-9 SE1/4 65 Ac North Palmyra – Parcel #003840000: Total assessed value \$273,340; Requested value \$266,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #7 - Taxpayer's filed protest form and copies of Notice of Valuation Change of 10 properties owned by Stilwell. Testimony as given by John Stilwell: Requesting review of the new valuation to be more equal to other farmland he owns. He felt this parcel should be the same value as Parcel 001565000

which is 2 miles from the subject property. Assessor said some of the road acres were changed to dry acres. She found there was too much road according to the soil conversion. She advised him to check with the FSA acre count.

**17-08 Rowley, James L – 3-8-11 Tract in NW Cor NW ¼, 1.40 Syracuse – Parcel #999553618: Total assessed value \$4,210; Requested value \$2,080**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #8 - Taxpayer's filed protest form with narrative attached; 2016 and 2017 Agland Inventory Reports. Testimony as given by James Rowley: This parcel has the same soil name & symbol for 2017 as it did in 2016. How could it go up to \$4210 from \$2080 that was assessed last year? Assessor said it was valued as grass, but she discovered it is tillable and she changed it to dry ground which increases the value.

**17-09 Rowley, James L – 33-9-11 S ½ SE ¼ less tracts in SE ¼ SE ¼ 66.22 Ac North Branch – Parcel #004738500: Total assessed value \$270,870; Requested value \$255,390**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #9 - Taxpayer's filed protest form with narrative attached; 2016 and 2017 Agland Inventory Reports; Certified Wetland Determination map. Testimony as given by James Rowley: Was told that 2 classes of ground were made into one and the value went up. Assessor explained this was done by USDA. She will send information to Mr. Rowley so that he can contact USDA to file a complaint on the reclassification. Rowley said he didn't think it is his place to do that; it should be the elected officials. They need to stand up to big government. Commissioner Sornson advised Rowley to contact Senator Watermeier as well. Rowley said he purchased the land for \$5000 per acre 5 years ago and paid a high price to keep pig farmers out.

**17-10 Rowley, James L – 4-8-11 NE ¼ Exc Lot 1 Damme Subd & .85 Ac Tract in NE ¼ NE ¼ 151.82 Ac – Parcel #001237000: Total assessed value \$722,260; Requested value \$685,290**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #10 - Taxpayer's filed protest form with narrative attached, 2016 and 2017 Agland Inventory Reports; 2016 NAIP Imagery Map; 8 photos of contested property. Testimony as given by Rowley: Was told the increase was due to USDA's soil classification change. The land produces no benefit except for renting as pasture. Map indicates that several acres are useless for raising crops. Some is subject to flooding; other areas are infested with cedar trees, hedge trees or honey locusts. The property has a pond that dries up, but NRD won't let him tear it up. Assessor said all land has some value, even wasteland.

**17-11 Bolz, Craig – 16-9-9 N ½ SE ¼ less Hwy Row; 78.28 Ac North Palmyra- Parcel #999554327: Total assessed value \$320,460; Requested value-none given**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #11 - Taxpayer's filed protest form. Testimony as given by Craig Bolz: There is inconsistency in values. Parcels 002939500 and 999554327 are the same Wymore soil type with the same number of acres, but they have different valuations. Chairman Freshman said the USDA combined two land classifications this year, causing the increase on some parcels and decrease on others. Bolz said the South 80 appears to have lost .29 acres of dry land. Assessor said a recalculation is done every 6 years; sometimes numbers change. Bolz quoted from a Farm Credit booklet indicating farm ground declined 7.6% in value this last year. He questioned how long it takes to depreciate a building to "0"

value. He has some buildings over 90 years old. Assessor said all buildings will be valued as long as they are standing.

**17-12 Bolz, Craig – 16-9-9 S ½ SE ¼ less Hwy ROW 78.28 Ac North Palmyra – Parcel #002939500: Total assessed value \$310,870; Requested value – non given**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #12 - Taxpayer's filed protest form. Reason given for protest – inconsistency in values.

**17-13 Bolz, Craig – 15-9-9 W ½ NW ¼ SW ¼ less Hwy ROW 17.90 Ac North Palmyra – Parcel #002777500: Total assessed value \$67,260; Requested value – none given**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #13 - Taxpayer's filed protest form. Reason given for protest – inconsistency in values.

**17-14 Gress, Fred M – 16-8-13 NW ¼ Less Lot 1 Baker Subdivision; 149.70 Ac Belmont: Parcel #002878000: Total assessed value \$625,420; Requested value \$618,930**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #14 - Taxpayer's filed protest form. Testimony as given by Fred Gress: The house was built in the 1930's. Past assessment record listed it as a one story house, but now they are calling it a story and a half. Assessor has already reviewed it and found that the half story is actually an unfinished attic. The record will be changed back to a one story house and the value adjusted.

**17-15 Rickert, Glenda – 29-8-9 SW ¼ SE ¼ South Palmyra – Parcel #004323000: Total assessed value \$853,220; Requested value \$474,080**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #15 - Taxpayer's filed protest with narrative attached; Copy of 2015 and 2016 real estate statements; Copy of Conservation Map; Copy of South Palmyra Plat page; FSA Farm 2013 Summary Report; Copy of Notice of Valuation Change 2016. Testimony as given by Glenda Rickert: Of the 240 acre parcel, the 2016 county assessment record placed 158 acres in farmland; the remainder is very poor condition with 80 acres of overgrown timber, brush, gullies and a deep creek that is impassable. There are two areas of wet land and three dams. The farm was bought in 1943. At no time has it been worth \$507,180. The Assessor explained from 2015 to 2016, 181 acres of grass was changed to 125 acres tillable according to an aerial review. She brought a 2016 FSA Farm Summary to verify acre numbers. It shows 162.39 acres dry crop. When grass was changed to dry, the value increased significantly to \$863,280. The landowner did not file a protest when she received the notice of change in 2016. This year, her value decreased nearly \$10,000. Ms. Rickert submitted the 2016 FSA summary report that indicates 162.39 acres of dry crop.

This concluded protest hearings for June 27, 2017.

There being no further business to come before the Board of Equalization, Chairman Freshman recessed the meeting at 11:50 a.m. to be reconvened at 9:00 a.m. on July 6, 2017, unless otherwise notified.

I, Janene Bennett, County Clerk for Otoe County, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 27<sup>th</sup> day of June 2017.

Board of Equalization  
July 6, 2017

At 9:00 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Vice-Chairman of the Board, Jerad Sornson. Answering present at roll call were Commissioner Sornson, Commissioner Hauptman and Commissioner Parsons. Also in attendance were the Otoe County Assessor, Therese Gruber; Deputy County Assessor, Christi Smallfoot; Appraisal Assistant, Rayna Lane; and Administrative Assistant to the County Clerk, Jenny Bassinger.

Vice-Chairman Sornson informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Commissioner Hauptman made a motion, seconded by Commissioner Parsons to accept the agenda as posted. There being no further discussion, Vice-Chairman Sornson called for a vote. Voting aye were Commissioners Sornson, Hauptman and Parsons. Nay – none. Motion carried.

The County Assessor reported that she sent notification to Boy Scout Troop #337 that a penalty was being assessed for failure to file Form 451A by the statutory deadline. The form is used to apply for tax exemption by qualifying organizations. The form was received on June 1<sup>st</sup> and the Troop was granted exemption from taxation for 2017; however, the penalty of \$443.75 was applied. The County Board of Equalization has no authority to waive such penalty.

In accordance with State Statute 77-1315.01, when errors or changes in valuations are brought to the attention of the Assessor after March 19<sup>th</sup>, she is required to make a report to the Board of Equalization. Therefore, she presented a list of seventeen parcels that were overvalued or undervalued; then adjusted with corrections. Commissioner Hauptman made a motion, seconded by Commissioner Parsons to agree with the Assessor's adjustments, authorizing her to send a "Notice of Valuation Change" to the landowners on behalf of the County Board of Equalization. There being no further discussion, Vice-Chairman Sornson called for a vote. Voting aye were Commissioners Hauptman, Parsons and Sornson. Nay – none. Motion carried. The report is being attached hereto and shall become a part of the minutes.

The Deputy County Assessor presented two tax list corrections or approval: 1) Parcel 003070500: Add \$13.92 – accelerated taxes due upon sale of mobile home; 2) OPPD In Lieu of Tax Payment: Add - \$2.01 - Filed to balance Treasurer's receipts for taxes collected; Corrects Tax Book No. 2017 Page 010 previously presented 6/27/17. Commissioner Parsons made a motion, seconded by Commissioner Hauptman to approve the tax list corrections as presented. There being no further discussion, Vice-Chairman Sornson called for a vote. Voting aye were Commissioners Parsons, Sornson and Hauptman. Nay – none. Motion carried.

Those appearing before the Board of Equalization on July 6, 2017, are listed below. Legal descriptions, property identification numbers, total assessed value, requested value and reasons for protesting were read into the minutes. Each protest form that was filed by the taxpayer (including documentation attached as evidence) was received as the official exhibit for each case. Each protester was invited to offer additional evidence when stating his/her case.

All protestors were advised that the hearings were being electronically recorded and would be given 5 minutes to state their case. The Chairman announced that each protester would receive a copy of his protest form indicating the Assessor's recommendation and the Board's determination on or before August 2, 2017. If the protester does not agree with the Board's action, he was informed that he

would have the option to file an appeal with the Tax Equalization and Review Commission (TERC). The appeal form may be obtained from the County Clerk.

**17-18 Sedlacek, Joseph – 30-8-12 SW1/4 116.09 ac Delaware – Parcel #004415500: Total assessed value \$525,590; Requested value \$503,820**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18 - Taxpayer's filed protest form. Testimony was given by Joseph and Linda Sedlacek: Questioned why improvements went up when no improvements were made. Assessor explained it is valued as if would be sold today. Size and condition are factored in. She equalized with other like properties. Sedlacek said land recently sold west of them. Assessor explained that market value is based on the average of a 3 year sales file. The sales study for setting 2017 values included sales that occurred between October 1, 2013 thru September 30, 2016. All properties are reviewed every six years unless a building permit would be taken out or the State orders a mass change.

**17-19 Flying Dubya, LLC % Jeffrey Wagner – 24-8-9 East 55 acres of NW ¼ & NE ¼ less tract 24-A, Otoe County, NE – Parcel #003817000: Total assessed value \$879,340; Requested value \$436,170**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #19 - Taxpayer's filed protest form with attached narrative, spreadsheet, sketch, building plans, 2017 FSA Farm Summary, FSA map, USDA Member's Information. Testimony was given by Jeff Wagner: Land is not recreational. It is basically pasture; he is currently having fencing installed so he can run livestock; the cost is about \$20,000. For the last two years, he has been removing trees from the pasture areas to make it more receptive to haying. He had it certified this year with FSA. The building is being labeled as a residence, which it is not nor ever will be. It is a 4800 sq ft utility building with 1000 sq ft of finished shop/office space and a bathroom. He keeps a camper in the building where he stays over the weekend. His goal is to break ground to start building a new house 150' east of the building this fall. The Assessor said she will decrease area and adjust fixtures. She said she had to categorize it as a residence so that she could include the bathroom fixture; that's the way her CAMA System works. Wagner was concerned that if this building is called a residence, it may create a zoning issue - he can't have two houses on one site. Assessor said she could explain this process to the Zoning Administrator if it creates a problem. Assessor said she is classifying the land as recreational because he is not farming it – it doesn't produce crops and he isn't raising livestock. Wagner said he planted 5 acres of sweet corn for sale at a farmer's market this year.

**17-20 Brownlee, Donald – 33-8-9 NE ¼ SW ¼ 40ac – Parcel #004711000: Total assessed value \$153,990; Requested value \$124,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #20 - Taxpayer's filed protest form. Testimony was given by Donald Brownlee: Land is way overvalued. No land in South Palmyra as sold over \$3500 in the last eight years. Assessor explained his property was part of soil classification change mandated by state. Two soil types were combined into one and valued by giving it the average of the two values; therefore the lower priced soil increased in value and the higher priced soil decreased. This parcel was at the lower priced classification, so its value increased. This land has been in soil conservation for 30 years. Water drains 3 ways; he has 4 waterways. If the County sets value at 73% of market, then the market value must be almost \$5000 an acre and no land around here is selling for that much.

**17-21 Brownlee, Donald– 33-8-9 SE ¼ 160ac – Parcel #004710500: Total assessed value \$631,270; Requested value \$600,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #21 - Taxpayer's filed protest form. No land in South Palmyra as sold over \$3500 in the last eight years.

**17-22 Brownlee, Donald – 33-8-9 W ½ SW ¼ 80ac – Parcel #004710000: Total assessed value \$320,880; Requested value \$280,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #22 - Taxpayer's filed protest form. Testimony was given by Donald Brownlee: You have raised values in the last 3 years and land sales have decreased. Assessor explained values are based on a 3 year sales study. Brownlee referred to news articles saying ag sales have gone down 10%, why does his value go up? His property value increased 25% in 2015.

**17-16 Levins, Timothy – N ½ of Lots 1-2 & Tract A Funke-Spinner Subd in Blk 10, Prairie City Addn – Parcel #002072000: Total assessed value \$96,480; Requested value \$66,270**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #16 - Taxpayer's filed protest with narrative attached and Notice of Valuation Change. Testimony as given by Timothy Levins: Assessment is reflective on price agreed upon by buyer and seller for purchase. No improvements made. Was valued at \$66,270 prior to his purchase; he paid \$134,000. He referred to several properties that were sold about same time and same type of house. They ranged from \$60,000 to \$109,000. If he was a better negotiator, he would have paid less. Assessor said this home was purchased in March of this year which was after the assessment date. This property was assessed prior to purchase. The purchase price had no bearing on his valuation this year. Levins said other sales in his block should affect his assessment value. Assessor said she must use sales study of 3 years. Condition, size, age, number of fixtures are also factors in the assessment formula. She has it valued at \$96,480 - less than what he paid for it. Commissioner Sornson advised Mr. Levins to allow the Assessor to make a physical inspection if he has problems with the house. The Assessor if he had an appraisal that showed a lesser value, he should bring it in and she could reduce her assessed value.

**17-23 Johnson, Brandon – 11-7-13 NW ¼ S of Creek Less Hwy ROW 63.94 ac Rock Creek – Parcel #002287500: Total assessed value \$828,250; Requested value \$639,330**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #23 - Taxpayer's filed protest form. Testimony was given by Brandon Johnson: This is his home. Provided an appraisal dated 8/8/2016. Assessor asked questions to verify her information. He said the indoor arena is not heated; it is a Wick Building. Assessor said she will recalculate land use and adjust value of outbuildings, which will reduce value. The appraisal will give her all the info she needs to know about the house.

**17-24 Johnson, Brandon / Johnson Rentals, Inc. – Lot 4 Blk 3 South Nebraska City Addition – Parcel #000966500: Total assessed value \$27,910; Requested value \$5,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #24 - Taxpayer's filed protest form. Testimony given by Brandon Johnson: Address is 417 3<sup>rd</sup> Corso. Has owned almost a decade; No one has lived there. Floors rotted. Assessor has visited the property and found it to uninhabitable. She will reduce it to salvage value. Most of its value will be in the lot.

**17-25 Johnson, Brandon / Johnson Rentals, Inc – C 1/3 of Lots 4 & 5 Blk 41 South Nebraska City Addition – Parcel #005099500: Total assessed value \$44,330; Requested value \$35,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #25 - Taxpayer's filed protest form. Testimony given by Brandon Johnson: This is rental property located at 707 S 9 ½ St. He said he had BPO (Broker's Opinion) done. Assessor asked him to provide a copy by the end of next week.

**17-26 Johnson, Brandon / Johnson Rentals, Inc – Lot 12 Blk 89 Nebraska City Proper – Parcel #005624500: Total assessed value \$36,730; Requested value \$2,500**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #26 - Taxpayer's filed protest form. Testimony given by Brandon Johnson: Located at 502 2<sup>nd</sup> Corso; House is uninhabitable and needs to be demolished. Assessor said value will be changed to salvage value.

**17-27 Johnson, Brandon / Johnson Rentals, Inc – Lots 1,2,3 Blk 39 Anderson's 2<sup>nd</sup> Addition Nebraska City – Parcel #005066500: Total assessed value \$36,380; Requested value \$25,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #27 - Taxpayer's filed protest form. Testimony given by Brandon Johnson: Located at 904 10<sup>th</sup> Corso. It was bought for \$10,000 and hasn't done a thing to it. It's in a blighted neighborhood. He just evicted a renter. He may sell it. The broker suggested a list price of \$25,000.

**17-28 Johnson, Brandon / Johnson Rentals, Inc – Lot 5 Blk 3 South Nebraska City Addition – Parcel #000966000: Total assessed value \$22,900; Requested value \$10,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #28 - Taxpayer's filed protest form. Testimony given by Brandon Johnson: Located at 401 S 5<sup>th</sup> St. House is uninhabitable; Broken windows; bad foundation. Assessor will reduce to salvage value.

**17-29 Abel Construction – 15-8-14 Frac NE ¼ of CB&Q RR Four Mile 35.7ac – Parcel #002772500: Total assessed value \$121,380; Requested value \$49,140**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #29 - Taxpayer's filed protest form. Testimony given by Luke Vavricek and Shannon Doering: Property is valued in excess of its actual value and is not equalized with other comparable property within the county. Questioned why the rate of increase. Property records sheet indicated recreational. This is down by cement plant. Rail spur ties into Gavilon. No hunter would hunt near this plant. Assessor said it will be changed to commercial. Will make it in line with adjacent property

**17-30 Nebco, Inc. – 15-8-14 L9 in NE ¼ NW ¼ Less Hwy ROW Four Mile 1.59ac – Parcel #002766500: Total assessed value \$14,790; Requested value \$6,040**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #30 - Taxpayer's filed protest form. Testimony given by Shannon Doering: This is a corner; it can't be used for anything; zoned industrial; heavy traffic on both sides. Assessor will review and probably change.

**17-31 Nebco, Inc. – 28-9-11 Lot 2 B Edwards Subdivision in N ½ NE ¼ North Branch 4.55 ac – Parcel #004249500: Total assessed value \$39,300; Requested value \$27,510**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the

purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #31 - Taxpayer's filed protest form.

**17-32 Nebco, Inc. – 28-9-11 Lot 3 B Edwards Subdivision in N ½ NE ¼ North Branch 4.56 ac – Parcel #004251500: Total assessed value \$39,360; Requested value \$27,550**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #32 - Taxpayer's filed protest form. Testimony given by Shannon Doering: Both parcels (004249500 and 004251500) are being classified as commercial because they are across from the concrete plant. But the land is actually being leased to a farmer. He will provide a lease if needed. The same farmer has leased it for years, but not sure how it is being farmed. Assessor said she had it valued as a commercial subdivision. She will need to see a copy of the lease.

**17-33 McGinnis, Timothy – 4-7-13 Lot 1 W Teten Subdivision in W ½ NW ¼ 2.12 ac Rock Creek – Parcel #001205500: Total assessed value \$594,430; Requested value \$495,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #33 - Taxpayer's filed protest form and appraisal dated 4/5/17. Testimony given by Tim McGinnis: He based his lowered request on a new appraisal dated 4-5-17 which came in at \$495,000. Assessor will compare her information to appraisal. Comparable in the appraisal referred to properties outside of County – none to compare to in Otoe County. It would be hard to sell in this area. Very few, if any, jobs would generate enough money to pay for it.

**17-34 Jackson, Kenneth – Lot E Blk 6 Belair Addition Replat Nebraska City – Parcel #001535000: Total assessed value \$10,050; Requested value \$6,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #34 - Taxpayer's filed protest form and Notice of Valuation Change.

**17-35 Jackson, Kenneth – Lot F Blk 6 Belair Addition Replat Nebraska City – Parcel #001535500: Total assessed value \$10,050; Requested value \$6,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #35 - Taxpayer's filed protest form and Notice of Valuation Change. Testimony given by Shelly and Kenneth: Both parcels (001535000 and 001535500) are adjacent to railroad tracks. Lot E also adjacent to drainage ditch and Lot F is adjacent to apartments. They feel these lots should not be assessed like other lots in the area. Assessor questioned whether they were zoned as unbuildable; reply was "no". Assessor said the valuation changed due to the overall reevaluation of Belair and Belmont additions. Don't know that living next to a railroad should lower the value. These lots are same value as all others in this area. Shelly didn't feel these should have full value. They are requesting a value of \$6000, which was based on its purchase price and bumped up. They said there was not much interest in purchasing lots in this area (fully residential) and near RR tracks. Adjacent lots are owned by the City and Railroad, but they do not maintain them very well.

**17-36 Stratker, Henry – SE ¼ 19-8-14 less RR ROW 151 ac Four Mile – Parcel #003325000: Total assessed value \$662,570; Requested value \$657,810**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #36 - Taxpayer's filed protest form. Testimony given by Henry Stratker: He is only protesting the house value; wants it to go back from \$83,150 to \$73,750 where it has been for the last 10 years.

House is older and should be depreciating. Property has a deep ravine; he sometimes gets blocked in due to trains stopping on the tracks; not a good location.

**17-37 Smith, Michael & Linda – 10-9-9 E ½ SW ¼ less tracts 68.61 ac North Palmyra – Parcel #002167500: Total assessed value \$648,590; Requested value \$548,099**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #37 - Taxpayer's filed protest form with attached narrative. Testimony given by Michael and Linda Smith: Only protesting outbuildings numbered 5, 6, 7 and 8, essentially the barn and stables. Referred to Parcels 000647000 and 999554408 – his stable is valued 163% to 180% higher. They have done nothing to the barn to increase value. Construction year should be 2004, not 2008. The stall barn is a combination of concrete and dirt, not 100% concrete as listed. Assessor looked at comparables. Horse arena has been changed to average quality. Adjusted depreciation for ½ concrete and ½ dirt and corrected year on buildings.

Vice-Chairman Sornson called for a short recess at 10:40 a.m. Meeting resumed at 10:45 a.m. with Commissioners Sornson, Parsons and Hauptman being duly noted as present.

**17-38 Glaser Holding Hunting, LLC, represented by John Voelker, Attorney – 33-8-10 SE ¼ NW ¼ & N ½ SW ¼, less 10.1 acres, Otoe County, NE – Parcel #004712500: Total assessed value \$605,450; Requested value \$454,087**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #38 - Taxpayer's filed protest form. Testimony given by John Voelker: Property is currently being classified as recreational and thinks it should be Ag. Has 578 forms showing crop acres; Todd Zahn is the tenant on this farm. No commercial hunting being done - not to say the owner doesn't use it for occasional hunting. Assessor said when it was purchased on 9/25/16 she interviewed the buyer who said it was purchased for hunting and getaway. It was marketed as rec property. It has a lake and two apartments. Commissioner Parsons questioned whether it should be classified as rec when it is being leased to a farmer. Assessor said that is immaterial. By definition, property is classified according to its primary purpose – even if there is some used for farming or CRP. Voelker questioned Assessor: Did you ask if he was going to lease property as a farm during his interview? Assessor said he bought it for a recreational purposes; he paid 1.4 million for it. If this sale would be put in the ag sales file, it would increase all ag ground in the County. Voelker argued that the proof of being leased should make this ag. The fact that he uses his place as a "get away" could be the same for any absentee owner that wants to hunt on his own property. Glaser Holding owns other property (classified as ag) that shows he is investing in agriculture as an absentee land owner.

**17-39 Glaser Holding, LLC, represented by John Voelker, Attorney – 8-8-10 NW ¼ & W ½ W ½ NE ¼ 200 acres Otoe County, NE – Parcel #001872500: Total assessed value \$795,530; Requested value \$733,650**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #39 - Taxpayer's filed protest form, farm lease agreement, purchaser settlement statement, FSA report and map. Testimony given by John Voelker: This parcel is classified as ag; it was purchased for \$1,005,000. His request was calculated at 73% for a total of \$733,650. This property has a lease agreement. Land has gone down since it was purchased in June of 2016 and should be adjusted accordingly. Assessor said one sale does not set value. It's thrown into a 3 year study and given the median value. It's equalized with other parcels of the same size and soil types.

**17-40 Glaser Holding Hunting, LLC, represented by John Voelker, Attorney – 33-8-10 NE ¼ NW ¼ & W ½ NW ¼ 120 acres Otoe County, NE – Parcel #004711500: Total assessed value \$526,540; Requested value \$348,840**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #40 - Taxpayer's filed protest form, farm lease agreement and FSA report and map. Testimony given by John Voelker: Same argument as Protest 17-38, but provided a cash rent lease which will be added to Exhibit #40.

**17-41 Hillman, Doug - 10-9-11 E ½ SE ¼ 80 acres North Branch – Parcel #002176000: Total assessed value \$321,140; Requested value \$234,432**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #41 - Taxpayer's filed protest form. Testimony given by Doug Hillman: You have this property valued at \$5,500 per acre. I don't think it would bring \$4,000 at auction. Assessor questioned what he sold from the 80 acre farm at \$8,000 per acre. He said it is not going to be farmed. It will go into the rural residential file (acreages)

**17-42 Hillman, Doug & Beth - 15-9-11 NE ¼ less 36.36ac tract & less lot 1 G Hillman Subdivision 115.73 acres – Parcel #002786000: Total assessed value \$769,920; Requested value \$662,385**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #42 - Taxpayer's filed protest form. Testimony given by Doug Hillman: Farm land prices have fallen drastically. These 2 farms have roads that have not been rocked for three years. Can't drive on the dirt road north (minimum maintenance road)

**17-43 Hillman, Doug & Beth – 23-9-11 W ½ NW ¼ 80ac North Branch – Parcel #003751000: Total assessed value \$316,550; Requested value \$280,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #43 - Taxpayer's filed protest form. Testimony given by Doug Hillman: Just bought this in December for \$300,000 at \$3750 per acre; if \$3750 is 73% of the market value, the market would be \$5200 per acre. Commissioner Sornson explained the 3 year average sales study (from 2013-2016) that must be used to set the value this year. This sale will be in next year's sale file and hopefully ag values will go down next year. This land contained soil that was included in the soil conversion mandated by the State resulting in an increase in soil type.

**17-44 Boyce, Darren – Lots 11 & 12 & ½ Adj Alley Blk 13 Prairie City Addition Nebraska City – Parcel #999552940: Total assessed value \$159,900; Requested value \$75,000**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #44 - Taxpayer's filed protest form with attached narrative and photographs, Otoe Co. Assessor's residential property record card and Notice of Valuation Change. Testimony given by Darren Boyce: Purchased house in 2006; it was overvalued then, but he needed a home due to his job. Claims he does not have a finished basement. Total square footage is 2377; built garage last year with dirt floor; kitchen is outdated; floors need refinished. Earthquake cracked plaster on walls, windows single paned, needs to replace concrete. Decks are worn – won't walk on one of them. Retaining wall washed out. Says he could probably sell for \$75,000 Attached copies of other properties similar to his in his neighborhood. Also attached photos indicating the problems mentioned above. Assessor will review his property and the two comparables.

**17-45 Piper, Stacey – Lot 3 Blk 24 Nebraska City Proper – Parcel #003770500: Total assessed value \$95,110; Requested value \$70,847**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #45- Taxpayer's filed protest form with attached narrative and photographs and Notice of Valuation Change. Testimony given by Stacy Piper: Since she purchased the house, she has discovered numerous major issues with sewer, plumbing and electrical. If she would have known all the underlying problems, she would not have paid the price that she did. It had cosmetic updates that covered up the problems. Now she feels she is stuck there. She can't sell it because she doesn't have the money to make it sellable. Her requested value is what she would have paid if she would have known about the problems. Assessor will look at the property.

**17-46 McIntosh, Kelly & Brenda – 14-8-10 Tract in S ½ SE ¼ 12.44 acres Otoe County, NE – Parcel #002656500: Total assessed value \$252,350; Requested value \$170,520**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #46 - Taxpayer's filed protest form, photographs & parcel information for comparables (#002655500, #003725500, #003726500). Testimony given by Ryan McIntosh POA for Kelly and Brenda McIntosh: Value increased \$83,000 in one year. It was built in 1941 and updated in 1993. In 2004 the garage was added. No other improvements since then. McIntosh offered photos and three comparable assessment records to add to Exhibit #46. Comparable homes have gone down in value. This property's value has gone up too much too fast. Assessor explained this parcel hadn't been reviewed in 10 years. She will examine the information provided, including the photos and comparables.

Vice-Chairman Sornson called for a lunch break at 11:35 a.m. The meeting resumed at 1:00 p.m. with Commissioners Sornson, Hauptman and Parsons being duly noted as present.

**17-47 Johnson, Marlan & Mary – SW ¼ Exc W 1050' of S 600' 145.17 acres South Palmyra – Parcel #001728000: Total assessed value \$401,050; Requested value \$355,050**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #47 - Taxpayer's filed protest form. Testimony given by Marlan Johnson: He is requesting a decrease because it is pasture and CRP acres; it was certified at the FSA office in 2016 and will be refiled the same way in 2017. He presented a copy of the certification which will be added Exhibit #47. He researched for comparables in Township 8 Range 9. One sold for \$3900 per acre; a second one in 28-8-9 sold for \$3600 per acre; a third one sold for \$3600. Assessor explained that this property was included in the soil survey conversion- Soil type 4D went to 3D; 3D value is higher than 4D. CRP and hay ground are considered dry acres. She will review the FSA certification and match it.

**17-48 Nebraska City Housing Partners, LLC, represented by Katie Kock, Attorney – Lot 2 Timber Creek Subdivision, Nebraska City, Otoe County, NE – Parcel #999553087: Total assessed value \$985,970; Requested value \$957,873**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #48 - Taxpayer's filed protest form with attached narrative, Regulatory Agreement & Declaration of Restrictive Covenants and Income & Expense report. Katie Kock, filing on behalf of Nebraska City Housing Partners, requested a hearing via telephonic conference. The phone call was made to notify her that the Assessor (upon receiving her narrative points of argument) contacted the State and found she did not calculate correctly. Land should have been included in the entire project and she valued it separately. Therefore, the value will be changed to \$957,870.

This concluded protest hearings for July 6, 2017.

There being no further business to come before the Board of Equalization, Vice-Chairman Sornson recessed the meeting at 1:20 p.m. to be reconvened at 10:00 a.m. on July 11, 2017, unless otherwise notified.

I, Janene Bennett, County Clerk for Otoe County, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 6th day of July 2017.

Janene Bennett  
Otoe County Clerk

Board of Equalization  
July 11, 2017

At 10:00 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Chairman of the Board, Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Hauptman and Commissioner Speth. Also in attendance were the Otoe County Assessor, Therese Gruber; Deputy County Assessor, Christi Smallfoot and Jenny Bassinger, Administrative Assistant to the County Clerk.

Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Commissioner Hauptman made a motion, seconded by Commissioner Speth to accept the agenda as posted. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Hauptman and Speth. Nay – none. Motion carried.

In accordance with State Statute 77-1315.01, when errors or changes in valuations are brought to the attention of the Assessor after March 19<sup>th</sup>, she is required to make a report to the Board of Equalization. Therefore, she presented a list of sixteen parcels that were overvalued due to calculation errors and two parcels that were changed from exempt status to taxable. Commissioner Hauptman made a motion, seconded by Commissioner Speth to agree with the Assessor's adjustments, authorizing her to send a "Notice of Valuation Change" to the landowners on behalf of the County Board of Equalization. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Hauptman, Speth and Sornson. Nay – none. Motion carried. The report is being attached hereto and shall become a part of the minutes.

Those appearing before the Board of Equalization on July 11, 2017, are listed below. Legal descriptions, property identification numbers, total assessed value, requested value and reasons for protesting were read into the minutes. Each protest form that was filed by the taxpayer (including documentation attached as evidence) was received as the official exhibit for each case. Each protester was invited to offer additional evidence when stating his/her case.

All protesters were advised that the hearings were being electronically recorded and would be given 5 minutes to state their case. The Chairman announced that each protester would receive a copy of his protest form indicating the Assessor's recommendation and the Board's determination on or before August 2, 2017. If the protester does not agree with the Board's action, he was informed that he would have the option to file an appeal with the Tax Equalization and Review Commission (TERC). The appeal form may be obtained from the County Clerk.

**17-49 McGinnis, Lee – 32-8-13 N ½ Lot 1 SE ¼ also desc as N ½ N 60ac of SE ¼ 30ac Belmont – Parcel #004634000: Total assessed value \$126,600; Requested value \$117,385**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #49 - Taxpayer's filed protest form. Testimony given by Lee and Bev McGinnis: Why an increase of \$170 per acre when this is poor soil? Adjoining land is valued at \$4037 per acre; property across the road is \$3912; thinks the soil type map is incorrect. The land was in CRP when they purchased it in 2014. They offered a FSA map and land contract as attachments to Exhibit #49. Assessor explained the State mandated soil survey where two soil types were combined into one. His land contains 4D soil, which was changed to 3D resulting in the increased value.

**17-50 Komma, Lillian – 21-8-14 Tract in S ½ W ½ SE ¼ 20.48ac Four Mile – Parcel #003533000: Total assessed value \$252,740; Requested value \$188,350**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #50 - Taxpayer's filed protest form. Testimony given by Lillian Komma and Brent Palmer, a nephew and Attorney Bill Davis:

Palmer – doesn't think his aunt is being treated the same as others in the neighborhood. They offered information of 7 parcels for comparables taken from the Assessor's website. His aunt's value increased 34%, but her neighbors' did not.

Komma – much of it is nothing but timber.

Palmer questioned, "What classifies as improvement"?

Assessor said the house is labeled as the improvement; it increased \$17,000 to bring it to market value. Outbuildings increased \$2600. It's possible the comparables did not increase because they are farm homes that were not part of the review this year. The Komma property is classified as Rural Residential meaning "acreage". Those parcels are selling well and felt the 20 acre parcel would bring at least \$252,740 on the market. Its primary purpose is for a home. Assessor explained the 6 year cycle.

Davis-when was the last time Assessor visited the property?

Assessor replied in June of this year; however, the Komma property value was adjusted before the visit based on county statistics.

Davis - In June of 2016, it was valued \$188,000.

Palmer-Why is pasture so expensive? It's not crop land.

Assessor- First acre with house is valued at \$ 24,000; Acres two thru five are valued at \$3800 per acre; Acres six thru ten are valued \$3000 per acre; the remaining acres are valued at \$2250 per acre.

Commissioner Freshman asked why the land value doubled

Assessor-it was valued as a farm; now she is classifying it as an acreage because she feels its primary purpose is a home site, not a farm.

Palmer & Komma- the property was purchased to live on and have a horse ranch. Horses should be considered livestock. She buys hay and feed

Komma-10 acres are not any good to her; part of it is a creek. Some of the buildings need to be torn down. House is 35 years old. How can it go up when she hasn't done anything to it; it should be depreciating, not appreciating. Assessor said she has 38% depreciation on record. The protesters submitted assessment records, photographs with the buildings numbered to correlate with the assessment records and an aerial map to attach to Exhibit #50.

**17-51 Varenhorst, Harvey and Varenhorst, Jennifer– All lots 9-11 Blk 29 Kearney Add. To Nebraska City – Parcel #004290500: Total assessed value \$32,440; Requested value \$17,340**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #51 - Taxpayer's filed protest form with attached narrative. Testimony given by Harvey Varenhorst:

This parcel used to be separated into two parcels each having its own address of 415 and 417, but now have been combined into one addressed as 417. How can the value raise that much in six years? No improvements since 2011 when new windows and door was added; had a favorable answer from one Commissioner in 2013. Thinks Assessor is not taking maximum depreciation. One of his lots is inaccessible; weeds are tall and not taken care of by the City. 415 has no furnace (uses a space heater); Unfinished kitchen, etc. Assessor said second house is classified and valued \$1750 as a storage unit at; the rest of the value is on the lot and equalized with all others in the area. Varenhorst said he shouldn't have to go across his yard to get to the second lot. City ignores his requests to fix road. Wants to go back to 2012 value when it was last reviewed. Assessor said the square footage rate for the Kearney Hill area is 40 cents sq ft; it's 90 cents in Greggsport area and \$1.25 in the Belmont area. Being located in the Kearney Hill area, his property has the lowest rate in Nebraska City. Assessor said she asked to inspect the property last year and he refused to let anyone inside. Varenhorst said the house was built in 1940 and others of that era are in better shape than his. How can you compare his to newer homes? Varenhorst submitted a tax statement from Nebraska Taxes Online indicating valuations and taxes paid from 2000 to 2015 – all of which will be added to Exhibit #51.

**17-52 Wurtele, Louis – 17-7-14 A Tract A in NW ¼ 17.89ac – Parcel #003025000: Total assessed value \$181,650; Requested value \$150,790**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #52 - Taxpayer's filed protest form. Testimony given by Lou Wurtele: Assessor's record says there was a remodel done in 2005. He hasn't done anything to the house since he moved in over 20 years ago. At that time they re-did the bathroom, put on a new roof, siding and windows. It looks nice from outside, but it's 120 years old. It's being valued at \$86,000, but only has 1300 sq ft. living space, no basement and one bathroom. He referred to three other properties in the neighborhood – one was a brick home with full basement, built in 1980, 2106 sq ft valued at \$58,000; a ranch style home built in 1977 with basement, 1466 sq ft, valued at \$94,000; and a 2 story brick home, 2310 sq ft, valued at \$96,000. Deputy Assessor said she will remove the remodel information which will decrease some of the value; they will also adjust depreciation. Wurtele said the grain bins were used when he moved them on his property in 2014; probably originally built in the 1970's. Deputy Assessor said they will need to correct the age to the year constructed.

**17-53 Burr Oak Lodge, LLC – 7-9-9- NE ¼ Exc W ½ W ½ NE ¼ 120ac North Palmyra – Parcel #001748500: Total assessed value \$394,400; Requested value \$311,090**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #53 - Taxpayer's filed protest form and Notice of Valuation Change. Testimony given by Patrick Beans: Think entire 120 acres is valued a farm ground, but it does have 43 acre pond, 5 acre filter strip leaving on 72 acres farm land. It went up 27%. He owns adjacent parcels-one went up \$3000, the other one went down \$1000. Deputy Assessor said they made an error classifying the pond as recreational; it will be corrected to an NRD pond. The parcel was purchased as a buffer to protect his 40 acres where lodge is located. He paid more for it to protect his other land. Assessor said someone reported that this land was going to be used as a race track. Beans said the owner is allowing his grandson 5-8 acres to race his motorcycle. This parcel is being farmed. He will provide FSA certification which will be added to Exhibit #53 when received.

**17-54 Ganzel, Linda – 19-9-13 Tract 19-A in SE ¼ NE ¼ 12.34ac Wyoming – Parcel #999555362: Total assessed value \$137,860; Requested value \$104,470**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit

#54 - Taxpayer's filed protest form with attached narrative and comparables located at: 5507 I Rd Neb. City, 323 1<sup>st</sup> Ave. Neb. City, 901 7<sup>th</sup> Ave Neb. City, 424 4<sup>th</sup> Terrace Neb. City and 1712 Central Ave. Neb. City.

Testimony given by Linda Ganzel and brother, Carl: This is a 93 year old farm house that was moved onto a basement. Why did the value increase 80%? There are inaccurate details on the assessment record. Assessor records indicate a 2015 remodel. She only paid \$1000 for the house. It was built in 1924, has 2 bedrooms and 1 1/2 bathrooms. She had to put in new electrical wiring and plumbing to bring up to code. The basement is unfinished. There are no outbuildings and no garage. Carl tried to find similar properties for comparables, but could not. Assessor said she was there in January and measured from the outside. The prior value of \$43,660 was not at full value because it was work in progress. She brought it to full market value when remodel was completed. Assessor noted that a remodel adds life to the house (such as new wiring, plumbing, new roof, etc). Assessor will review – may need to adjust depreciation.

This concluded protest hearings for July 11, 2017.

There being no further business to come before the Board of Equalization, Chairman Freshman recessed the meeting at 11:32 a.m. to be reconvened July 25, 2017, immediately following adjournment from the Commissioner's regular meeting.

I, Janene Bennett, County Clerk for Otoe County, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge. I therefore set my hand and affix my seal this 11th day of July 2017.

Janene Bennett  
Otoe County Clerk

### **NO APPOINTMENTS**

Listed below are protests that were filed by taxpayers who did not request a public hearing before the Board of Equalization, but will be reviewed and considered individually. The record reflects that Exhibits A through N, which were entered as evidence of record at the opening session on June 27, 2017 and received for the purpose of these real estate valuation protests, will be used as reference points in making final decisions. All exhibits associated with each protest were accepted and will become a part of the permanent record.

**17-56 Green Lamb Properties, LLC – Lot 1 Arbor Crossing Subd in W ½ NW ¼ 17.64ac City View Annex – Parcel #003530500: Total assessed value \$477,820; Requested value \$343,620** Reasons for protest: Purchased in August 2016 for \$350,000, Lot 2 separated – admin split 2017. Exhibit #56 included taxpayer's filed protest form, Otoe Co. Assessor parcel information record and a fax from the Assessor's office dated 4/13/17.

**17-57 Jensen, Luke & Danielle – Lot 2 Orchard Park Addition Nebraska City – Parcel #999554480: Total assessed value \$240,040; Requested value \$207,000** Reasons for protest: The following properties were listed as comparables in their neighborhood and have similar square footage, bedrooms, improvements and age: Parcel #999554486, #999554481, #999554482, #999554483, #999554513. The current assessment would make their home the highest assessed in the neighborhood by \$20,000 and is not the largest property. Items to lower the assessed value would be the proximity of the railroad tracks and the property sits at the bottom of the hill and receives considerable amount of ground water into the sump during heavy rains. The back yard of the land is sloping heavily into a detention pond which reduces the overall usability of the entire lot. Exhibit #57 included taxpayer's filed protest form with attached narrative and photographs.

**17-58 Janssen, Ray & Mary – 32-8-11 NE ¼ less 2ac tract 158ac Syracuse – Parcel #004624500: Total assessed value \$514,880; Requested value \$303,270** Reasons for protest: Farm is being assessed as cropland and should be grass land for pasture. Exhibit 58 included taxpayer's filed protest form with attached narrative, FSA report of commodities and map.

**17-59 Kochanowicz, Brian – Lot 5 Kirtland Heights Addition to Nebraska City, Otoe Co. Nebraska – Parcel #001290500: Total assessed value \$108,610; Requested value \$96,510** Reason for protest: The value went from \$94,480 to \$108,610 with zero improvements to the property. The increase is 15%. Researched assessed values of the 7 following properties in the neighborhood: Parcel #001473500, 001116000, 001784500, 004166000, 004263500, 004358500, and #005033000. None of these properties have had a one year increase of \$14,130. The assessed value of his property is higher than the other seven and only two homes are smaller (by 26 sq ft and by 204 sq ft). The house directly to the west is identical except is 92 sq ft bigger and valued at \$98,320. The house directly to his east is valued at \$90,450 and is 66 sq ft larger and has a 2 car unattached garage. A proposed increase of \$2,030 from \$85,970 to \$88,000 for a total assessed value of \$96,510 would put the property in line with the other similar homes in the Kirtland Heights Addition. Exhibit #59 included taxpayer's filed protest form with attached narrative and Notice of Valuation Change.

**17-60 Kreifels, Bruce & Peggy – 32-9-14 NE ½ SW ¼ less pt Lot 15 (18,200 sq ft) 39.4822 ac Wyoming – Parcel #004659500: Total assessed value \$207,200; Requested value \$166,600** Reasons for protest: The stage is plywood top and will be replaced in 4 years. The stage, roof and electric boxes are outside in the elements every day and is not possible for the value to go up in value. The value of the stage went from \$32,370 which is close to cost to \$72,970. Stage cost with labor and concrete \$12,000, Roof -labor and concrete \$10,000, Electric boxes installed \$10,000 for a construction total of \$32,000. Exhibit #60 included taxpayer's filed protest form with attached narrative, Otoe County Assessor's Office Assessment Summary and receipts.

**17-61 Rhodes, Mark & Tracy – 30-9-9 Lot 1 Block 4 Timberlake Subdiv in SE ¼ North Palmyra – Parcel #999554652: Total assessed value \$312,530; Requested value \$281,340** Reasons for protest: Land sales under investigation – lot sales were inflated with kickbacks in prior years from former seller City Bank. Last year's valuation protest resulted in a \$32,210 decrease in value and felt that this was a sign that the property was overvalued. This year's increase is \$31,190 and is questioning why it went down \$32,210 one year and jumped right back up \$31,190 the next. The cost of construction for the structure was \$175,000 in 2015. At this rate of increase, they would soon be forced to sell the property and the sale would be less than the assessed value and may cause inaccuracies on other valuations since the proposed value is higher than the market value. Listing agents have said values are less in the development due to recent foreclosures, relocations and location of the area. Their insurance carrier ran a recent replacement cost analysis on the structure. Excluding demo of the old property, the replacement value on the home only was \$250,900. This amount plus the land would bring the value to \$280,510. Feels that the taxpayers in the subdivision are poorly treated by lack of services for the taxes that are paid for services. The Rhodes' have no problem paying tax for services as long as the services are provided equally for all in the county. Exhibit #61 included taxpayers' filed protest form with attached narrative.

**17-62 Rowe, Ronald – 36-7-10 SW ¼ SW ¼ 40ac South Branch – Parcel #004942500: Total assessed value \$131,370; Requested value \$56,110** Reasons for protest: Change back to pasture from dry. Exhibit #62 included taxpayer's filed protest form and Otoe Co. Assessor's Office Ag Inventory Reports.

**17-63 Scharp Farms, LLC – 33-8-14 Lot 1 NW ¼ less Hwy ROW 82.48 ac Four Mile – Parcel #004725500: Total assessed value \$284,680; Requested value \$275,920** Reason for protest: Land

use adjustment. Exhibit #63 included taxpayer's filed protest form, Otoe County Assessor's Office Ag Land Inventory reports, and FSA map.

**17-64 Sullivan, Theresa** - 13-8-13 Lot A Lavigne 2<sup>nd</sup> Subd Replat of Lot 2 Lavigne Subd 2ac Bel Mont – Parcel #002560000: Total assessed value \$184,590; Requested value \$150,080 Reason for protest: There have been no improvements to the house and none to the area that she knows of. Exhibit #17-64 included taxpayer's filed protest form

**17-65 Zeiger, Janet** - 1.74ac pt of Lot 3 Dumke Subd in S ½ NW ¼ annexed into City Less - L Dumke Subd to Syracuse – Parcel #002754500: Total assessed value \$15,830; Requested value \$10,000 Reason for protest: The property was listed with Granneman Agency and was told "it is a piece of ground that got lost in the shuffle and is basically unsellable." She has tried to sell the property on her own by contacting all the surrounding stakeholders. There was only one that was somewhat interested, but the offer was 80% of appraised value. Another person was interested in the property for an acreage but the city building inspector quoted them more than \$350,000 to put in water, electricity and road infrastructure. Exhibit #65 included taxpayer's filed protest form with attached narrative and parcel map.

**17-66 Scheitel, Jeff & Shari** – Lots 9-12 Blk 52 Palmyra – Parcel # not listed: Total assessed value \$135,360; Requested value \$120,000 Reason for protest: The property is listed as a single family dwelling and the home is not a modular, stick built or built on site – it is a manufactured home from Sears. Do not believe that the home's valuation is accurate. Exhibit #66 included taxpayers' filed protest form with attached narrative, Notice of Valuation Change, and parcel information from the Otoe Co. Assessor's office.

**17-67 Dietze, Dwayne** – 12-9-9 N ½ NE ¼ & SW ¼ NE ¼ Otoe Co. Nebraska - Parcel #002459500: Total assessed value \$364,590; Requested value \$354,000 Reason for protest: County put a larger culvert into the NE corner several years ago. The large amounts of rain last year caused huge amounts of runoff through this culvert and two others from the neighboring property to the North. Also from the South side of neighbors and this property, there is a large erosion ditch was made by more soil erosion. The cost of repairing the ditch was very costly. Palmyra Pipeline Company gave \$2,000 toward the repair of the ditch, new terraces, and drainage pipes. Plans for further soil conservation work has been postponed to coming years. Several years ago Mr. Dietze spoke with a commissioner in regards to a one acre permanent easement to place a large culvert under the road leading to his farm and claims there was no compensation for the acre easement. Mr. Dietze also claims that the road department tore out an improvised North entrance and other items without his permission. Pile of brush piled along the hillside; the road ditch has been cleaned out, but left erosion problems. Two parcels in Lancaster Co. have lower values and his son's parcels in Hall & Adams Co. have lower assessed values. Exhibit #67 included taxpayer's filed protest form with attached narrative.

**17-68 Dowding, Vincent & Nancy** – 13-8-9 NE ¼ 160ac South Palmyra – Parcel #002547500: Total assessed value \$612,980; Requested value \$548,640 Reason for protest: Purchased a two-thirds interest in the quarter for \$427,000 based on an appraisal form September 2014 placing the value of the quarter at \$640,000. Exhibit #68 included the taxpayers' filed protest form with attached narrative, Notice of Valuation Change, and appraisal.

**17-69 Stubbendick, Mitchell and Lamb, Kelsey** – 9-9-11 Lot 1 Mitch Stubbendick Subd in N ½ NW ¼ 5.00ac North Branch – Parcel #002044500: Total assessed value: \$245,140; Requested value \$189,200 Reason for protest: Agree that the improvements made to the property have increased the value, but do not agree that \$133,000 worth of improvements were made in one year's time. Exhibit #69 included taxpayers' filed protest form with attached narrative and Notice of Valuation Change.

**17-70 Harpham, John – 11-8-13 Lot 2 Wurtele Subd in E ½ NW ¼ 2ac Belmont – Parcel #002312500: Total assessed value \$235,900; Requested value \$205,000** Reason for protest: The home is 120 years old and should not increase over \$21,000 to reach \$236,000. Feels the home will be worth that someday, but the property has several areas of disrepair and it will be years before all the issues are resolved. Majority is uninsulated, poorly sealed doors & windows, front porch is rotten, kitchen in poor shape with bad electrical, siding/soffit broken in several areas. The basement construction from last year's permit is incomplete. There is no access from inside the home and should not be counted as usable area. There is no HVAC or electric run to the basement. Purchased as a project house. Comparing the home to a similar sized but newer is not an accurate representation. Mr. Harpham stated that he overpaid for the house in 2015 for \$212,000 (sale price shows higher, but includes some closing costs) and that the home would not sell for \$236,000 in its current state. Exhibit #70 included taxpayer's filed protest form and attached narrative.

**17-71 Ried, Billy Jo – 11-8-13 Sublot 1 of tract A Replat of Lot 1 KYP Subd .28ac Belmont – Parcel #999553220: Total assessed value \$232,630; Requested value \$191,445** Reason for protest: Have owned the home for 9 years and have not added any energy efficient items to lower the energy bill or add value to the home. There has not been a remodel or additions to the home and no new or additional outbuildings. Needed improvement of the rotting and decaying subfloor reduces the value and resell price of the home. The property is listed as single family, but is a townhouse. A wall, driveway and yard are shared with the townhouse next to this one. Is not comparable to an absolute single family home. This type of home is not in demand in the neighborhood, lowering the value to true single family homes. Homes in demand in the area are 3 car garages, more square footage, additional bedrooms & bathrooms, and larger lots. In reviewing homes assessed, sold and built in the tax district is shows the assessment is too high. Expects home to appreciate over the years. Nebraska City area showing no population growth over the last 20 years coupled with the demand of larger more updated homes, this property should be assessed at a value of no greater than the average inflation rate of the United States. Exhibit #71 included taxpayer's filed protest form, attached narrative, Notice of Valuation Change, inflation spreadsheet and calculator, spreadsheet and assessor parcel information for: 5659 I Rd, 5697 I Rd, 6107 I Rd, 107 N 56<sup>th</sup> Rd, 108 N 56<sup>th</sup> Rd and 1279 S 64<sup>th</sup> Rd.

**17-72 Mitch Krenk Homes, LLC % Mitch Krenk – Lot 8 Block 32 Prairie City Add. To Nebraska City – Parcel #004576000: Total assessed value \$89,020; Requested value \$45,660** Reason for protest: Property purchased on October 24, 2016 for \$30,000. The property had been on the market for over one year. The home is 90 years old and in poor condition. Recent comparable home sales: 1114 2<sup>nd</sup> Ave., 1712 Central Ave., 1218 5<sup>th</sup> Ave., 903 5<sup>th</sup> Corso, 323 1<sup>st</sup> Ave. Exhibit #72 included taxpayer's filed protest form, attached narrative and assessor's parcel information for parcels: #004576000, #005037000, #000733000, #004581000, #001123500.

**17-73 Arthur, Larry – Lot 7 Blk 15 Replat of Lots 1-11 Belmont Add – Parcel #002705000: Total assessed value \$160,190; Requested value \$155,220** Reason for protest: The home is 1568 square feet and does not have a finished basement. The land valuation. A neighboring property and one east on 20<sup>th</sup> St. & 4<sup>th</sup> Ave. continue to deteriorate and should play a part in the value of the land the property values. There is a gravel road that runs from 20<sup>th</sup> St. and 4<sup>th</sup> Ave. north to 6<sup>th</sup> Ave. Exhibit #73 included taxpayer's filed protest form with attached narrative and photographs.

**17-74 Ikenberry TTEE, Larry & Lois – 35-9-9 Lot 2 of Hilda Ikenberry Subd 97.7ac North Palmyra – Parcel #004900500: Total assessed value \$453,580; Requested value \$420,104.33** Reason for protest: The actual cost of carports #1 & 2 was \$35,364.33 but valued at \$68,940. Disputing size of buildings #3 & 4. All buildings are portable buildings and can be moved. Exhibit #74 included taxpayers' filed protest form with attached narrative, Notice of Valuation Change, Assessor parcel information, price sheets and invoices.

**17-75 Knake, Dennis – 6-9-11 NE ¼ less 2 tracts 106.22ac North Branch – Parcel #001589500: Total assessed value \$403,230; Requested value \$395,050** Reason for protest: Taxes go up every year and questioning formula. Exhibit #75 included taxpayer's filed protest form

**17-76 Kreitman, Royce – 8-9-9 NW ¼ SE ¼ exc South 495' & North 411' 12.5ac North Palmyra – Parcel #001899500: Total assessed value \$59,830; Requested value \$39,500** Reason for protest: Land is in a flood plain. Cannot be built on and no improvements have been made to the parcel under the current ownership. Exhibit #76 included taxpayer's filed protest form.

**17-77 Kreitman, Royce – 8-9-9 – Tract in N ½ SW ¼ SW ¼ 15.18ac North Palmyra – Parcel #001901500: Total assessed value \$65,860; Requested value \$46,110** – Reason for protest: Land is erodible and cannot be built on as is. No improvements or modifications have been made to the parcel. Heavily wooded and unmaintained. Exhibit #77 included taxpayer's filed protest form.

**17-78 Schiber, Lucille – 34-7-14 W ½ SW ¼ 80ac Otoe – Parcel #004785000: Total assessed value \$311,600; Requested value \$250,000** Reason for protest: There has not been any improvements. Cass Co. valuation decreased. Senior citizen – asking about Homestead Exemption. Trying not to rob the farmer so the taxes can be paid - all have to make a living. Exhibit #78 included taxpayer's filed protest form.

**17-79 Bacon, Marsha & Richard – 27-7-11 A Tract in SE ¼ NE ¼ 20.54ac Osage- Parcel #004105500: Total assessed value \$261,250; Requested value \$231,000** Reason for protest: Home and land was purchased last April for \$231,000 total. New valuation is \$261,250.00. The valuation should reflect more of what the home was purchased at, not at what other homes in Otoe County are worth. The seller and we agreed it was worth a total of \$231,000. Original portion of home was built in 1900 with unfinished block basement. Exhibit #79 included taxpayers' filed protest form and Notice of Valuation Change.

**17-80 Antholz, Delwin – 32-7-11 Lot 2 SE ¼ 20ac – Parcel #004595500: Total assessed value \$76,700; Requested value \$40,000** Reason for protest: The 20 acres has 15.34 acres in Brome pasture, the rest is ditch, which is wet land and trees. It has been pasture for 10 years or more. The 20 acres was purchased later that joins to the 140ac. Agents parcel #004594500. Exhibit #80 included taxpayer's filed protest form, Notice of Valuation Change and FSA map.

**17-81 Durr, Nancy – 3-7-14 Hick Division in SE ¼ 3.82ac – Parcel #001047500: Total assessed value \$121,200; Requested value \$82,760** Reason for protest: The interior of the home is in poor condition due to lack of maintenance. The ceilings in several of the 1<sup>st</sup> story rooms have fallen in and need repair. The only bathroom which is on the 2<sup>nd</sup> floor has water damage to the ceiling and floor from leaking roof. All windows need to be replaced – currently sealed with plastic for weatherproofing. There is no fireplace in the home as stated on the assessor's record. Two chimneys are used for wood stoves. There is extensive work that would need to be done for this property to sell at the current value. Exhibit #81 included taxpayer's filed protest form with attached narrative.

**17-82 Farley, Rick – 13-7-10 Tract 13-A E ½ SE ¼ 10.01ac South Branch – Parcel # 002536000: Total assessed value \$54,220; Requested value \$31,420** Reason for protest: The land was purchased for agricultural use and for five years has only been used for agriculture, I feel it should be assessed and taxed accordingly. Exhibit #82 included the taxpayer's filed protest form with attached narrative and FSA Report of Commodities

**17-83 Harms, Derek – 28-9-12 W ½ E ½ W ½ NW ¼ 20ac Berlin – Parcel #004256500: Total assessed value \$55,170; Requested value \$49,050** Reason for protest: Land use acres for grass were changed to dry for 2017. Exhibit #83 included taxpayer's filed protest form and Notice of Valuation Change

**17-84 Cooper, Tayler & Russell – 3-8-11 Tract in pt of NW ¼ 10.60ac – Parcel #999554872: Total assessed value \$358,800; Requested value \$330,720** Reason for protest: Surrounding homes in the neighborhood which were built in similar time period, similar sized and similar construction type did not increase/decrease this year. Comparable properties listed: #999554871, #999554869, #999554390, #999554843, #999554874 Exhibit #84 included taxpayers' filed protest form with attached narrative and Change of Valuation Notice.

**17-85 Staack, Kathleen, by Don Parde, Agent – 1-8-11 SE ¼ 160ac – Parcel #000653000: Total assessed value \$613,820; Requested value \$467,200** Reason for protest: Based on current information of recent sales adjacent to this parcel, the value of this parcel is too high. News agencies have reported that farm values are on a downward trend. Exhibit #85 included taxpayer's filed protest form with attached narrative and Notice of Valuation Change.

**17-86 Triple K Farms – 19-9-12 NW ¼ less Lot 1 J Kastens Subd & less 25ac tract E ½ NW ¼ 117.37ac Berlin – Parcel #003337500: Total assessed value \$446,930; Requested value \$445,140** Reason for protest: Ground values have went down, have not had improvements in the last 3 years and high maintenance on hill ground. Exhibit #86 included taxpayer's filed protest form and Notice of Valuation Change.

**17-87 Triple K Farms – 19-9-12 W ½ NE ¼ & E 35ac NW ¼ less J Kastens Subd 108.05ac Berlin – Parcel #003338000: Total assessed value \$445,440; Requested value \$444,920** Reason for protest: Ground values have went down, have not had improvements to said ground in last 8 years, high maintenance hill ground. Exhibit #87 included taxpayer's filed protest form and Notice of Valuation Change.

**17-88 Triple K Farms – 16-9-12 SW ¼ ext 2 tracts S 330' fo E 396' & 570' X 390' 151.90ac Berlin – Parcel #002950500: Total assessed value \$649,990; Requested value \$649,890** Reason for protest: Ground values have went down, have not had improvements to said ground in last 7 years, high maintenance hill ground. Exhibit #88 included in taxpayer's filed protest form and Notice of Valuation Change.

**17-89 Triple K Farms – 16-9-12 E ½ NW ¼ 80ac Berlin – Parcel #002948500: Total assessed value \$341,520; Requested value \$340,820** Reason for protest: Ground values have went down, have not had improvements to said ground in last 7 years, high maintenance hill ground. Exhibit #89 included in taxpayer's filed protest form and Notice of Valuation Change.

**17-90 Triple K Farms – 17-9-12 N ½ NE ¼ 74.4ac less tract 420' X 582' Berlin – Parcel #003108500: Total assessed value \$317,880; Requested value \$317,340** Reason for protest: Ground values have went down, have not had improvements to said ground in last 5 years, high maintenance hill ground, ground that joins this land went down in value. Exhibit #90 included taxpayer's filed protest form and Notice of Valuation Change.

**17-91 Triple K Farms – 17-9-12 N ½ NW ¼ 80ac Berlin – Parcel #003108000: Total assessed value \$329,830; Requested value \$319,950** Reason for protest: Ground values have went down, have not had improvements to the ground in the last 5 years and high maintenance hill ground. Exhibit #91 included taxpayer's protest form and Notice of Valuation Change

**17-92 Anderson, Richard – 30-8-10- SW ¼ and SE ¼ 309.19ac South Russell – Parcel #004410500: Total assessed value \$1,151,490; Requested value \$1,129,140** Reason for protest: Protesting only the value of the home as it is unlivable and will soon be demolished. There are no utilities and the roof and basement are caving in. Exhibit #92 included taxpayer's filed protest form and Otoe County Assessor's record card

**17-93 Leefers co-Ttees, Teddy & Cheryl – 23-9-10 NE ¼ 160ac North Russell- Parcel #003748000: Total assessed value \$645,210; Requested value \$625,230** Reason for protest: The home is large and old. The basement may be used for storage, but not for living space. The upstairs does not have heat. The windows are hard to open and the screens are bad; should be replaced. The laundry is located on the porch. The kitchen was remodeled 53 years ago and there is no dishwasher as there is no space for one. The carpets are old, and there is paneling in the kitchen. Buildings are outdated and not made for equipment of today. Two creeks run through the property. The roads around the property are terrible and need rock. The bridge by the property has been out for 10+ years and can go one way because a road is closed and it is hard to get to. Home would need to be completely remodeled. Exhibit #93 included taxpayers' filed protest form with attached narrative.

**17-94 Leefers co-Ttees, Teddy & Cheryl – 5-9-11 NE ¼ 157.88ac North Branch – Parcel #001442000: Total assessed value \$642,820; Requested value \$604,880** Reason for protest: The house is 89 years old and is cold and hard to heat in the winter. Needs new insulation and windows. The furnace and air systems are not new and the air will need to be replaced in 2 years. There is no heat or air upstairs and the home is very expensive to heat and cool. The basement leaks and water needs pumped out after hard rains. Only kept deep freeze in the basement – couldn't store anything else down there. The walls on the first floor are cracked and were wall papered 25 years ago. The carpet is older than the wallpaper. The home would need completely remodeled if ever sold. Exhibit #94 included taxpayers' filed protest form with attached narrative.

**17-95 Pester, Robert – 4-9-10 SE ¼ less a 10.01ac tract & less replat Lot 1 Pester 1<sup>st</sup> Subd 144.03ac North Russell – Parcel #999554451: Total assessed value \$496,860; Requested value \$250,000** Reason for protest: Grandson owns a conservation company and works in the area and has not seen land bringing this kind of money. Mr. Pester was told with his last protest that he had good land and the value is taken from an average of the whole county, not by yield and this year was sent an ag land report. Farming is a business and a business' value is based on the return you get out of it – who would give that much for it? An article stated that land value in Southeast Nebraska has dropped 5% in the last 3 years. It is known what the taxes were on the farm when Mr. Pester sold the acreage, and the prices of beans, corn, wheat, chemicals, fertilizer and fuel. Then comparing that to current prices and eventually all the farmland will be owned by large co-operations with land managers and small farming will be over. Exhibit #95 included taxpayer's filed protest form with attached narrative.

**17-96 Boettcher, Kay – 29-8-10 E ½ SW ¼ 80ac South Russell – Parcel #004325500: Total assessed value \$325,060; Requested value \$312,090** Reason for protest: Adjacent section (Parcel #004326000) of same farm value dropped 3%. Soils and uses are the same and sections are essentially equivalent. Another parcel, #001374000, dropped 2% and has very similar soil and erodible. Exhibit #96 included taxpayer's filed protest form and Notice of Valuation Change.

**17-97 Gangel ttees, Charlene & William – 11-8-13 Sublot 2 of Tract A of Replat of Lot 1 KYP Subd .32ac Belmont – Parcel #999553590: Total assessed value \$208,050; Requested value \$176,740** Reason for protest: There have been no improvements to the house since it was built. Size is incorrect – not 1992 sq feet. Exhibit #97 included taxpayer's filed protest form and square footage attachment.

**17-98 Mitchell, Ian – 25-8-12 Lot 1 R & I Wetsch Subd in NE ¼ NE ¼ 4.09ac Delaware Parcel #003928000: Total assessed value \$223,640; Requested value \$187,630** Reason for protest: The property was purchased at the end of 2016 and no improvements have been made. The dwelling & outbuildings are older & need maintenance and/or repair. The home has original siding, brick and foundation. The roof is older and will need to be replaced, along with gutters. The basement leaks and needs repair. The quonset is old (1966) with outdated electrical, broken framing, dilapidated doors, dirt floor and multiple leaks. The older metal building (1980) has roof leaks, holes in the original metal siding, rotted wood and gutters that have been ripped off. The chicken coop is

deteriorated and ready to fall in. There is a newer animal barn that has a broken truss. Pole fencing around the animal barn is needing repair and cannot currently hold animals. Moved from Lancaster Co. due to rising taxes and unreasonable property tax increases in the past few years. \$36,000 increase in valuation within a few months of living here. Exhibit #98 included taxpayer's filed protest form with attached narrative and Notice of Valuation Change.

**17-99 Grundman, Ronald – 10-7-12 E ½ SE ¼ 80ac McWilliams – Parcel #002129500: Total assessed value \$417,880; Requested value \$389,530** Reason for protest: Land use needs to be corrected per FSA certification. Exhibit #99 included taxpayer's filed protest form, Notice of Valuation Change, FSA report of commodities and map

**17-100 Grundman, Ralph – 9-7-12 SE ¼ 160ac McWilliams- Parcel #002000500: Total assessed value \$652,820; Requested value \$590,000** Reason for protest: Land use recalculation per FSA certification. Review building values for vacant/no use. Exhibit #100 included taxpayer's filed protest form, Notice of Valuation Change, FSA report of commodities and map

**17-101 Grundman, Ruby – 9-7-12 SW ¼ W 60ac McWilliams – Parcel #001999500: Total assessed value \$244,750; Requested value \$240,000** Reason for protest: Correct land use per FSA 55.31ac dry tillable. Exhibit #101 included taxpayer's filed protest form, Notice of Valuation Change, FSA map

**17-102 Johnson, Carrol & Joan – 34-9-11 Lot A Cedar View 2<sup>nd</sup> Subd in SW ¼ Sw ¼ 2ac North Branch – Parcel #004823500: Total assessed value \$115,340; Requested value \$86,650** Reason for protest: House was built in 1932 and is in need of repair. It could use a new roof and basement walls. Doors and windows would need replaced. Owners paid \$40,000 for the property and asked the current renters what they would pay for the property. The renters stated that they would not pay more than \$70,000 for the place with all the work that is needed. Exhibit #102 included taxpayers' filed protest form with attached narrative and Notice of Valuation Change.

**17-103 Jensen, Claude – 17-8-9- Tract in N ½ NW ¼ 61.45ac South Palmyra – Parcel #999553695: Total assessed value \$207,960; Requested value \$150,000** Reason for protest: Land 2 miles south brought a top bid of \$3300 at a well attended and well advertised public auction in January. Exhibit #103 included taxpayer's filed protest form and printed article.

**17-104 Jensen, Claude – 7-8-9- SE ¼ less 4.19ac tract on E line 155.81ac South Palmyra – Parcel #001729000: Total assessed value \$570,740; Requested value \$400,000** Reason for protest: Land 2 miles south brought a top bid of \$3300 at a well attended and well advertised public auction in January. Exhibit #104 included taxpayer's filed protest form and printed article.

**17-105 Jensen, Claude – 8-8-9 SW ¼ W 100.75ac South Palmyra – Parcel #001870500: Total assessed value \$406,070; Requested value \$300,000** Reason for protest: Land 2 miles south brought a top bid of \$3300 at a well attended and well advertised public auction in January. Exhibit #105 included taxpayer's filed protest form and printed article.

**17-106 Knickman ET AL/ Goldine – 7-7-11 NE ¼ 160ac Osage – Parcel #001709000: Total assessed value \$691,900; Requested value \$602,840** Reason for protest: Area values are down. House was built in 1910 and has not been remodeled as the record shows. The foundation was replaced in the mid 90's and recently replaced the wood siding. The home still has original windows and some original wiring. The buildings are in poor condition. Buildings #7 and #8, Bins #9,10,11,12,13 and 14 are personal property of Terry and Sue Knickman and should not be part of the valuation. Exhibit #106 included taxpayer's filed protest form and map of building locations.

**17-107 Volkmer, William – 17-7-11 NW ¼ 160ac Osage – Parcel #003015000: Total assessed value \$646,570; Requested value \$634,200** Reason for protest: Currently have low commodity

prices and farm land sale prices are lower. There are some no sales at auctions. The muddy creek cuts the property and there is a lot of wasteland. Exhibit #107 included taxpayer's filed protest form.

**17-108 Volkmer, Carolyn – 18-7-10 NW ¼ SE ¼ 40ac South Branch – Parcel #003174000: Total assessed value \$136,000; Requested value \$90,920** Reason for protest: Commodity prices are very low. Farmland sale prices in area are lower. One farm in the area had no sale at auction. There is wasteland on the farm. Exhibit #108 included taxpayer's filed protest form

**17-109 Rodgers, Jeffrey – 33-8-10 Lot 2 Rodgers Subd in NE ¼ NE ¼ 11.76ac South Russell – Parcel #004712000: Total assessed value \$118,530; Requested value \$65,160** Reason for protest: Requesting a review of value on outbuildings and stating that the home is uninhabitable. There are no utilities connected to the home and the basement walls are caving in. Exhibit #109 included taxpayer's filed protest form and record cards from the Otoe County Assessor's office

**17-110 Eilers, Mark & Jeanette – Lots 1 & 2 Block 37 Prairie City Addition – Parcel #005010000: Total assessed value \$127,570; Requested value \$107,080** Reason for protest: The exterior, gutter and paint on the house and garage are in very poor condition. The ceiling of the west porch roof is in poor condition. The enclosed east porch has water damage. The entire east side of the garage is very poor condition. Fifty percent of the roof is 25+years old. Negative net returns from 2013-2016 due to condition. Very concerned over salability of current condition and rent history. Comparing the property to 1222 6<sup>th</sup> Corso and 623 1<sup>st</sup> Corso and their property is older and is significantly smaller in base, total and basement. Exhibit #110 included taxpayers' filed protest form with attached narrative.

**17-111 Purcell, Carl and Effken-Purcell, Sarah - 33-7-11 Pt Lot 2 RL Smith Subd in NE ¼ NW ¼ & Tract 33A-1 in NE ¼ NE ¼ & 15 ac Tract in NW ¼ NE ¼ 46.16ac Osage- Parcel #999553914: Total assessed value \$438,380; Requested value \$367,370** Reason for protest: Combined Parcels #999553914, #999555133 and #999555489 into one parcel defined by Parcel #999553914 with the legal description as listed above. Requesting the property to be valued as agricultural instead of rural residential. Exhibit #111 included taxpayers' filed protest form, FSA reports of commodities and maps and request for action form.

**17-112 O'Donnell, Aaron – 11-8-3 Lot A KYP 3<sup>rd</sup> Subd in SE ¼ SW ¼ .645ac Belmont – Parcel# 999555061: Total assessed value \$288,620; Requested value \$261,484** Reason for protest: There have been no major improvement made other than the extension of a retaining wall that was done to control drainage for the neighboring property. The cost of the retaining wall was \$549.71. The basement is not finished. The increase of this property is 11.72%. The average increase for the neighborhood is just less than 1%. By adding 1% and the value of improvements the proposed valuation is \$261,484. Exhibit #112 included the taxpayer's filed protest form with attached narrative and receipt of payment for improvement.

**17-113 Winkler, Scott – Lots 5 & 6 Blk 2 Wilson's Addition to Dunbar – Parcel# 000708000: Total assessed value \$25,160; Requested value \$19,500** Reason for protest: The house shows more wear and tear than a quick review may reveal. Mr. Winkler has plans to repair the issues in time. The house sits in the floodplain. An elevation certificate was recently completed on the house showing the structure ineligible to be removed from the floodplain. The valuation jumped 51% from 2016. He believes this is excessive considering 95% residential average level of value and most of the neighboring properties have experienced no change in value in 2017. There was a small shed built in 2016, but no other changes or improvements. Exhibit #113 included taxpayer's filed protest form with attached narrative, photographs and elevation certificate

**17-114 Vardaman, Lisa / F&H Holdings, LLC – 36-9-13 N ½ W ½ SE ¼ & a tract in E ½ SW ¼ SE ¼ 40.31 ac Wyoming – Parcel #005001000: Total assessed value \$202,570; Requested value \$138,000** Reason for protest: We have not completed any improvements on the land or house and do

not believe the value has increased. Exhibit #114 included taxpayer's filed protest form and Notice of Valuation Change.

**17-115 Cronican, Bill – 24-9-13 Part of NE ¼ 7.88ac Wyoming – Parcel #999554271: Total assessed value \$26,790; Requested value \$5,738** Reason for protest: 1.50ac farmed \$5,100 value and 6.38ac waste \$638 value. Farm #5197. Exhibit #115 included taxpayer's filed protest form and page 7 of Agricultural/Horticultural land assessment regulations.

**17-116 Cronican, Bill – 19-9-14 Tract 781.4' x 654.3' x 990' x 628.1' 11.3ac Wyoming – Parcel #003345500: Total assessed value \$38,420; Requested value \$12,020** Reason for protest: 3ac farmed \$10,200 value, 8ac waste \$800 value, .3ac rec \$1,020 value. Farm #5197 Exhibit#116 included taxpayer's filed protest form and page 7 of Agricultural/Horticultural land assessment regulations.

**17-117 Housefixers, Inc. – E ½ Lot 8 & all Lot 9 Blk 5 Gray's 1<sup>st</sup> Addition to Syracuse – Parcel #001355000: Total assessed value \$64,850; Requested value \$35,000** Reason for protest: Value increase of \$40,630. This is a rental property and in the last several years, the front porch was falling off the house and needed replaced and finished the vinyl siding due to the old being very deteriorated. The cost of repairs of the last several years is around \$6,000 and \$7,000. The outside is improved, but the windows, roof and inside of the home need to be replaced/remodeled. Work is still needing done and feel it would be hard to sell at \$35,000. The house was built in 1910 and is 988 sq feet. The house next door recently sold for around \$70,000 and is twice the home this is. Exhibit #117 included the taxpayer's filed protest form with attached narrative.

**17-118 Goeglein, Tom & Nancy – 17-7-9- tract in SE ¼ 87.26ac Hendricks – Parcel #003012500: Total assessed value \$287,700; Requested value \$229,314** Reason for protest: Overall farm economy has declined in the past four years. Commodity prices have declined to half of what they were in 2013/14. Land prices have been declining in the past 2-3 years, especially marginal land such as this. Two parcels similar to this were auctioned in late 2016 and resulted in no sale. The no sale was a result of not receiving a bid in excess of \$3,500/acre. Parcels #999555490 and #004322500 were subsequently sold in 2017 for \$3,600/ac. This price per acre and at an assessed rate of 73%, the result would be \$2,628/acre. Using \$2,628/acre, the requested value of Goegleins' property is \$229,314. Exhibit #118 included the taxpayers' filed protest form with attached narrative and newspaper article.

**17-119 Goeglein, Tom & Nancy – 31-8-9 NE ¼ less 2 tracts 130.25ac South Palmyra – Parcel #004514000: Total assessed value \$495,710; Requested value \$342,297** Reason for protest: Overall farm economy has declined in the past four years. Commodity prices have declined to half of what they were in 2013/14. Land prices have been declining in the past 2-3 years, especially marginal land such as this. Two parcels similar to this were auctioned in late 2016 and resulted in no sale. The no sale was a result of not receiving a bid in excess of \$3,500/acre. Parcels #999555490 and #004322500 were subsequently sold in 2017 for \$3,600/ac. This price per acre and at an assessed rate of 73%, the result would be \$2,628/acre. Using \$2,628/acre, the requested value of Goegleins' property is \$342,297. Exhibit #119 included the taxpayers' filed protest form with attached narrative and newspaper article.

**17-120 American Meter, by Christopher Stafford – 17-8-14 PT W ½ NW ¼ 23.38ac Four Mile – Parcel #003050000: Total assessed value \$5,424,990; Requested value \$1,886,200** Reason for protest: This property is valued in excess of its actual value and is not equalized with comparable and similar property in the county. Exhibit #120 included taxpayer's filed protest form

**17-121 American Meter, by Christopher Stafford – 17-8-14 Tract 1 in NE ¼ NW ¼ 5.14ac Four Mile – Parcel #003051000: Total assessed value \$1,765,670; Requested value \$613,800** Reason

for protest: This property is valued in excess of its actual value and is not equalized with comparable and similar property in the county. Exhibit #121 included taxpayer's filed protest form.

**17-122 Sisters of St. Francis of Nebraska – All Block 19 Prairie City Addition Nebraska City – Parcel #003251000: Total assessed value \$892,270; Requested value \$450,000** Reason for protest: June 2017 letter of intent for \$390,000 indicates a value more indicative of the market. The condition of the property will require significant amounts of renovation and improvement before a higher value should be assigned. The recent letter of intent follows several years of marketing with no serious offers on an amount higher than the requested value. Exhibit #122 included taxpayer's filed protest form, spreadsheet, intent to purchase letter, Notice of Valuation Change, 2016 Real Estate Tax Statement and Otoe County Assessor's Parcel Information

Board of Equalization  
July 25, 2017

At 9:05 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Chairman of the Board, Rick Freshman. Answering present at roll call were Commissioner Freshman, Commissioner Sornson, Commissioner Hauptman, Commissioner Parsons and Commissioner Speth. Also in attendance were the Otoe County Assessor, Therese Gruber; Deputy County Assessor, Christi Smallfoot; and Jenny Bassinger, Administrative Assistant to the County Clerk.

Chairman Freshman informed the public in attendance that a current copy of the Open Meetings Act is posted. Additional copies are available upon request.

Commissioner Sornson made a motion, seconded by Commissioner Hauptman to accept the agenda as posted. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Sornson, Hauptman, Parsons and Speth. Nay – none. Motion carried.

Deputy Assessor Christi Smallfoot presented a list of three parcels by which the values were changed due to calculation errors and one parcel that was changed to correct land use acres. Commissioner Hauptman made a motion, seconded by Commissioner Sornson to agree with the Assessor's adjustments, authorizing her to send a "Notice of Valuation Change" to the landowners on behalf of the County Board of Equalization. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson, Hauptman, Parsons, Speth and Freshman. Nay – none. Motion carried. The report is being attached hereto and shall become a part of the minutes.

Only one protest hearing was scheduled for today.

The taxpayer was advised that the hearing was being electronically recorded and she would be given 5 minutes to state her case. The Chairman announced that she would receive a copy of his protest form indicating the Assessor's recommendation and the Board's determination on or before August 2, 2017. If she does not agree with the Board's action, she was informed that he would have the option to file an appeal with the Tax Equalization and Review Commission (TERC).

**17-55 Bennie, Janet – 18-9-14 Lots 1-3 Less Lot 1 Bennie Subd. 174.11ac Wyoming – Parcel #003241500: Total assessed value \$586,830; Requested value \$518,018**

Open valuation protest hearing: The record reflects that Exhibits A through N were entered as evidence of record at the opening of the meeting on June 27, 2017, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #55 - Taxpayer's filed protest form with attached narrative. Testimony given by Rick Bennie on behalf of Janet: He felt the 33 acres that was changed from waste to grass and trees should go back to waste. The value increased by \$34,000 when the acres were reclassified. His mother has no livestock; there is no fencing. It is difficult to walk through because of the ravines and ditches; not

even good for hunting. The Assessor explained it was changed this year based on an aerial soil survey done by the State, which is downloaded into the County's appraisal system. By looking at the picture, she cannot see the creek or ravines; if they are there it's covered by the tree canopy. By definition wasteland is water – such as a pond or creeks. Assessor will review and possibly adjust for the ravines.

Chairman Freshman called for a recess at 9:24 a.m. The meeting resumed at 9:46 a.m. with all members being duly noted as present.

Having reviewed all protests numbered 17-1 through 17-122 and taking into consideration the contents of Exhibit A through N entered as evidence of record at the opening of the hearings on June 27, 2017, along with all other evidence presented by individuals on a case by case basis, Commissioner Sornson made a motion, seconded by Commissioner Hauptman to agree with the Assessor's recommendation and to set the value of each parcel. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Hauptman, Parsons, Speth, Freshman and Sornson. Nay – none. Motion carried.

Listed below are the determinations for each parcel that was protested.

**17-01 Winkelhake, Linda – Parcel #000607000:** Accept Assessor's recommendation to set value at \$28,550. Reduced from \$37,810; corrected information and adjusted depreciation to reflect condition, age and market

**17-02 Starner, Larry & Katherine – Parcel #999554339:** Accept Assessor's recommendation to set value at \$252,290; Corrected land use per FSA certification. All ag land is equalized throughout the county

**17-03 Voelker Farms, LLC – Parcel #003933500:** Accept Assessor's recommendation to set the value at \$ 398,000; No change

**17-04 Neeman, Ruth – Parcel #002394500:** Accept Assessor's recommendation to set the value at \$ 93,440; No change

**17-05 Guenther, Alvin & Peggy – Parcel #004909500:** Accept Assessor's recommendation to set the value at \$ 246,930; Reduced from \$352,400; Corrected land use per GIS aerial

**17-06 Stillwell, John & Gera – Parcel #003744500:** Accept Assessor's recommendation to set the value at \$ 287,200; No change

**17-07 Stillwell, John & Gera – Parcel #003840000:** Accept Assessor's recommendation to set the value at \$ 273,340; No change

**17-08 Rowley, James – Parcel #999553618:** Accept Assessor's recommendation to set the value at \$ 4,210; No change

**17-09 Rowley, James – Parcel #004738500:** Accept Assessor's recommendation to set the value at \$ 266,090; Reduced from \$270,870; Corrected land use to reflect FSA certification

**17-10 Rowley, James – Parcel #001237000:** Accept Assessor's recommendation to set the value at \$ 735,650; Increased from \$722,260; Corrected land use to reflect FSA certification

**17-11 Bolz, Craig – Parcel #999554324:** Accept Assessor's recommendation to set the value at \$ 320,460; No change

**17-12 Bolz, Craig – Parcel #002939500:** Accept Assessor's recommendation to set the value at \$ 309,650; No change

**17-13 Bolz, Craig – Parcel #002777500:** Accept Assessor's recommendation to set the value at \$ 67,260; No change

**17-14 Gress, Fred – Parcel #002878000:** Accept Assessor's recommendation to set the value at \$ 618,720; Reduced from \$625,420; Corrected information SFR & adjusted to market

**17-15 Rickert, Glenda – Parcel #004323000:** Accept Assessor's recommendation to set the value at \$ 862,420; Increased from \$853,220; Corrected land use to reflect FSA certification; Adjusted depreciation on SFR and outbuildings to reflect age & condition

**17-16 Levins, Timothy – Parcel #002072000:** Accept Assessor's recommendation to set the value at \$ 96,480; No change

**17-17 Neeman, Ruth – Parcel #004020500:** Accept Assessor's recommendation to set the value at \$ 94,380; Reduced from \$100,550; Corrected land use per GIS aerial

**17-18 Sedlacek, Joseph – Parcel #004415500:** Accept Assessor's recommendation to set the value at \$ 525,290; Reduced from \$525,590; SFR value was adjusted to market

**17-19 Flying Dubya, LLC – Parcel #003817000:** Accept Assessor's recommendation to set the value at \$ 517,480; Reduced from \$879,340; Corrected information on the outbuilding; Adjusted land to farm use

**17-20 Brownlee, Donald – Parcel #004711000:** Accept Assessor's recommendation to set the value at \$ 153,990; No change

**17-21 Brownlee, Donald – Parcel #004710500:** Accept Assessor's recommendation to set the value at \$714,970; No change

**17-22 Brownlee, Donald – Parcel #004710000:** Accept Assessor's recommendation to set the value at \$320,880; No change

**17-23 Johnson, Brandon – Parcel #002287500:** Accept Assessor's recommendation to set the value at \$ 742,400; Reduced from \$828,250; After review of appraisal supplied, value was based on 12.93 Ac and improvements. Added 51.01 Ac @\$1800 per acre for assessed value

**17-24 Johnson Rentals, Inc. – Parcel #000966500:** Accept Assessor's recommendation to set the value at \$ 12,500; Reduced from \$27,910; Adjusted depreciation to reflect condition and lack of maintenance

**17-25 Johnson Rentals, Inc. – Parcel #005099500:** Accept Assessor's recommendation to set the value at \$ 32,670; Reduced from \$44,330; Adjusted depreciation to reflect condition and lack of maintenance

**17-26 Johnson Rentals, Inc. – Parcel #005624500:** Accept Assessor's recommendation to set the value at \$ 17,450; Reduced from \$36,730; Adjusted depreciation to reflect condition and lack of maintenance

**17-27 Johnson Rentals, Inc. – Parcel #005066500:** Accept Assessor's recommendation to set the value at \$ 22,280; Reduced from \$36,380; Adjusted depreciation to reflect condition and lack of maintenance

**17-28 Johnson Rentals, Inc. – Parcel #000966000:** Accept Assessor's recommendation to set the value at \$ 10,850; Reduced from \$22,900; Adjusted depreciation to reflect condition and lack of maintenance

**17-29 Abel Construction – Parcel #002772500:** Accept Assessor's recommendation to set the value at \$96,390; Reduced from \$121,380; Equalized parcel with like parcels owned by NEBCO @ \$2700 per acre

**17-30 Nebco, Inc. – Parcel #002766500:** Accept Assessor's recommendation to set the value at \$ 4,290; Reduced from \$14,790; Equalized parcel with like parcels owned by NEBCO @ \$2700 an acre

**17-31 Nebco, Inc. – Parcel #004249500:** Accept Assessor's recommendation to set the value at \$ 12,290; Reduced from \$39,300; Equalized parcel with like parcels owned by NEBCO @ \$2700 an acre

**17-32 Nebco, Inc. – Parcel #004251500:** Accept Assessor's recommendation to set the value at \$ 12,310; Reduced from \$39,360; Equalized parcel wit like parcels owned by NEBCO @ \$2700 an acre

**17-33 McGinnis, Timothy – Parcel #001205500:** Accept Assessor's recommendation to set the value at \$ 501,150; Reduced from \$594,430; Adjusted value to market after review of recent appraisal supplied and onsite inspection

**17-34 Jackson, Kenneth – Parcel #001535000:** Accept Assessor's recommendation to set the value at \$ 10,050; No change

**17-35 Jackson, Kenneth – Parcel #001535500:** Accept Assessor's recommendation to set the value at \$ 10,050; No change

**17-36 Stratker, Henry – Parcel #003325000:** Accept Assessor's recommendation to set the value at \$ 660,190; Reduced from \$662,570; Adjusted depreciation on the SFR and outbuildings

**17-37 Smith, Michael & Linda – Parcel #002167500:** Accept Assessor's recommendation to set the value at \$ 587,980; Reduced from \$648,590; Corrected information SFR and outbuildings; adjusted value to market

**17-38 Glaser Holding Hunting, LLC – Parcel #004712500:** Accept Assessor's recommendation to set the value at \$ 605,450; No change

**17-39 Glaser Holding, LLC – Parcel #001872500:** Accept Assessor's recommendation to set the value at \$ 795,530; No change

**17-40 Glaser Holding Hunting, LLC – Parcel #004711500:** Accept Assessor's recommendation to set the value at \$ 526,540; No change

**17-41 Hillman, Doug – Parcel #002176000:** Accept Assessor's recommendation to set the value at \$ 321,140; No change

**17-42 Hillman, Doug & Beth – Parcel #002786000:** Accept Assessor's recommendation to set the value at \$769,930; No change

**17-43 Hillman, Doug & Beth – Parcel #003751000:** Accept Assessor's recommendation to set the value at \$316,550; No change

**17-44 Boyce, Darren – Parcel #999552940:** Accept Assessor's recommendation to set the value at \$ 115,590; Reduced from \$159,900; Adjusted depreciation to reflect maintenance needed on SFR

**17-45 Piper, Stacey – Parcel #003770500:** Accept Assessor's recommendation to set the value at \$ 75,120; Reduced from \$95,110; Corrected basement area; Adjusted depreciation to reflect maintenance needed on SFR

**17-46 McIntosh, Kelly & Brenda – Parcel #002656500:** Accept Assessor's recommendation to set the value at \$ 231,410; Reduced from \$252,350; Removed minimum finish in basement; adjusted depreciation to reflect maintenance needed on SFR

**17-47 Johnson, Marlan & Mary – Parcel #001728000:** Accept Assessor's recommendation to set the value at \$ 401,050; No change

**17-48 Nebraska City Housing Partners – Parcel #999553089:** Accept Assessor's recommendation to set the value at \$ 957,870; Reduced from \$985,970; Corrected calculations to arrive at value according to information supplied by the Property Assessment Division

**17-49 McGinnis, Lee – Parcel #004634000:** Accept Assessor's recommendation to set the value at \$ 126,600; No change

**17-50 Komma, Lillian – Parcel #003533000:** Accept Assessor's recommendation to set the value at \$ 247,180; Reduced from \$252,740; Adjusted depreciation on the outbuildings

**17-51 Varenhorst, Harvey & Varenhorst, Jennifer – Parcel #004290500:** Accept Assessor's recommendation to set the value at \$ 32,440; No change

**17-52 Wurtele, Louis – Parcel #003025000:** Accept Assessor's recommendation to set the value at \$ 175,740; Reduced from \$181,650; Removed remodel date and adjustment; Corrected age on grain bins

**17-53 Burr Oak Lodge, LLC – Parcel #001748500:** Accept Assessor's recommendation to set the value at \$ 305,740; Reduced from \$394,400; Corrected land use per FSA certification

**17-54 Ganzel, Linda – Parcel #999555362:** Accept Assessor's recommendation to set the value at \$ 122,100; Reduced from \$137,860; Corrected date and adjusted depreciation for age of home, although updates have been made to add life to the SFR

**17-55 Bennie, Janet – Parcel #003241500:** Accept Assessor's recommendation to set the value at \$ 563,730; Reduced from \$586,830; Adjusted waste and dry acres

**17-56 Green Lamb Properties, LLC – Parcel #003530500:** Accept Assessor's recommendation to set the value at \$ 354,070; Reduced from \$477,820; Adjusted depreciation on improvement to reflect market

**17-57 Jensen, Luke & Danielle – Parcel #999554480:** Accept Assessor's recommendation to set the value at \$ 240,404; No change

**17-58 Janssen, Ray & Mary – Parcel #004624500:** Accept Assessor's recommendation to set the value at \$ 308,430; Reduced from \$514,880; Corrected land use per FSA certification

**17-59 Kochanowicz, Brian – Parcel #001290500:** Accept Assessor's recommendation to set the value at \$ 95,270; Reduced from \$108,610; Adjusted value SFR to equalize with neighboring properties

**17-60 Kreifels, Bruce & Peggy – Parcel #004659500:** Accept Assessor's recommendation to set the value at \$ 170,710; Reduced from \$207,200; Adjusted value on improvements to more closely reflect purchase price and market

**17-61 Rhodes, Mark & Tracy – Parcel #999554652:** Accept Assessor's recommendation to set the value at \$ 298,070; Reduced from \$312,530; Adjusted slightly to reflect market

**17-62 Rowe, Ronald – Parcel #004942500:** Accept Assessor's recommendation to set the value at \$ 57,730; Reduced from \$131,370; Corrected land use per FSA certification

**17-63 Scharp Farms, LLC – Parcel #004725500:** Accept Assessor's recommendation to set the value at \$ 275,270; Reduced from \$284,680; Corrected land use per FSA certification

**17-64 Sullivan, Theresa – Parcel #002560000:** Accept Assessor's recommendation to set the value at \$ 169,580; Reduced from \$184,590; Corrected outbuilding information and information regarding 2005 remodel of SFR

**17-65 Zeiger, Janet – Parcel #002754500:** Accept Assessor's recommendation to set the value at \$ 3,920; Reduced from \$15,830; Valued to land use

**17-66 Scheitel, Jeff & Shari – Parcel #005267000:** Accept Assessor's recommendation to set the value at \$ 135,360; No change

**17-67 Dietze, Dwayne – Parcel #002459500:** Accept Assessor's recommendation to set the value at \$ 364,590; No change

**17-68 Dowding, Vincent & Nancy – Parcel #002547500:** Accept Assessor's recommendation to set the value at \$612,980; No change

**17-69 Stubbendick, Mitchell & Lamb, Kelsey – Parcel #002044500:** Accept Assessor's recommendation to set the value at \$ 232,100; Reduced from \$245,140; Adjusted depreciation pole building not previously reported. SFR value remains as previously adjusted

**17-70 Harpham, John – Parcel #002312500:** Accept Assessor's recommendation to set the value at \$ 215,860; Reduced from \$235,900; Adjusted depreciation on house

**17-71 Ried, Billy Jo – Parcel #999553220:** Accept Assessor's recommendation to set the value at \$ 232,630; No change

**17-72 Mitch Krenk Homes, LLC. – Parcel #004576000:** Accept Assessor's recommendation to set the value at \$ 62,470; Reduced from \$89,020; Adjusted depreciation to reflect condition and age of improvement

**17-73 Arthur, Larry – Parcel #002705000:** Accept Assessor's recommendation to set the value at \$ 160,190; No change

**17-74 Ikenberry, Larry & Lois, TTEE – Parcel #004900500:** Accept Assessor's recommendation to set the value at \$ 434,540; Reduced from \$453,580; Corrected information on outbuildings; adjusted value to reflect cost when purchased

**17-75 Knake, Dennis – Parcel #001589500:** Accept Assessor's recommendation to set the value at \$ 403,230; No change

**17-76 Kreitman, Royce – Parcel #001899500:** Accept Assessor's recommendation to set the value at \$ 38,080; Reduced from \$59,830; Corrected land use per GIS aerial

**17-77 Kreitman, Royce – Parcel #001901500:** Accept Assessor's recommendation to set the value at \$ 44,110; Reduced from \$65,860; Corrected land use per GIS aerial

**17-78 Schiber, Lucille – Parcel #004785000:** Accept Assessor's recommendation to set the value at \$ 310,760; Reduced from \$311,600; Adjusted value on outbuildings to salvage

**17-79 Bacon, Marsha & Richard – Parcel #004105500:** Accept Assessor's recommendation to set the value at \$ 252,830; Reduced from \$261,250; adjusted value to market

**17-80 Antholz, Delwin – Parcel #004595500:** Accept Assessor's recommendation to set the value at \$ 36,690; Reduced from \$76,700; Changed property class to ag per FSA certification and adjusted value to reflect use

**17-81 Durr, Nancy – Parcel #001047500:** Accept Assessor's recommendation to set the value at \$80,780; Reduced from \$121,200; Adjusted depreciation to reflect age and condition of house

**17-82 Farley, Rick – Parcel #002536000:** Accept Assessor's recommendation to set the value at \$ 36,840; Reduced from \$54,220; Changed property class to ag & adjusted value to reflect use per FSA certification

**17-83 Harms, Derek – Parcel #004256500:** Accept Assessor's recommendation to set the value at \$ 48,650; Reduced from \$55,170; Corrected land use to reflect FSA certification

**17-84 Cooper, Tayler & Russell – Parcel #999554872:** Accept Assessor's recommendation to set the value at \$ 358,800; No change

**17-85 Staack, Kathleen – Parcel #000653000:** Accept Assessor's recommendation to set the value at \$613,820; No change

**17-86 Triple K Farms – Parcel #003337500:** Accept Assessor's recommendation to set the value at \$ 446,930; No change

**17-87 Triple K Farms – Parcel #003338000:** Accept Assessor's recommendation to set the value at \$ 445,550; No change

**17-88 Triple K Farms – Parcel #002950500:** Accept Assessor's recommendation to set the value at \$ 649,990; No change

**17-89 Triple K Farms – Parcel #002948500:** Accept Assessor's recommendation to set the value at \$ 341,520; No change

**17-90 Triple K Farms – Parcel # 003108500:** Accept Assessor's recommendation to set the value at \$ 317,880; No change

**17-91 Triple K Farms – Parcel #003108000:** Accept Assessor's recommendation to set the value at \$ 329,830; No change

**17-92 Anderson, Richard – Parcel #004410500:** Accept Assessor's recommendation to set the value at \$ 1,143,110; Reduced from \$1,151,490 to reflect condition of house

**17-93 Leefers, Teddy & Cheryl – Parcel #003748000:** Accept Assessor's recommendation to set the value at \$ 636,830; Reduced from \$645,210; Adjusted depreciation slightly SFR to value to market

**17-94 Leefers, Teddy & Cheryl – Parcel #001442000:** Accept Assessor's recommendation to set the value at \$ 636,540; Reduced from \$642,820; Adjusted depreciation slightly SFR to value to market

**17-95 Pester, Robert – Parcel #999554451:** Accept Assessor's recommendation to set the value at \$ 496,806; No change

**17-96 Boettcher, Kay – Parcel #004325500:** Accept Assessor's recommendation to set the value at \$ 324,720; Reduced from \$325,060; Adjusted depreciation on outbuildings; no change on agland value

**17-97 Gangel, Charlene & William, TTEES – Parcel #999553590:** Accept Assessor's recommendation to set the value at \$ 208,050; No change

**17-98 Mitchell, Ian – Parcel #003928000:** Accept Assessor's recommendation to set the value at \$ 218,000; Reduced from \$223,640; Corrected finish in basement; depreciation was added to older outbuildings; added new pole building and lean-to not previously listed

**17-99 Grundman, Ronald – Parcel #002129500:** Accept Assessor's recommendation to set the value at \$ 404,470; Reduced from \$417,880; Corrected land use to reflect FSA certification

**17-100 Grundman, Ralph – Parcel #002000500:** Accept Assessor's recommendation to set the value at \$ 616,540; Reduced from \$652,820; Corrected land use to reflect FSA certification

**17-101 Grundman, Ruby – Parcel #001999500:** Accept Assessor's recommendation to set the value at \$ 238,010; Reduced from \$244,750; Corrected land use to reflect FSA certification

**17-102 Johnson, Carrol & Joan – Parcel #004823500:** Accept Assessor's recommendation to set the value at \$ 81,650; Reduced from \$115,340; Corrected information SFR and adjusted value to reflect condition

**17-103 Jensen, Claude – Parcel #999553695:** Accept Assessor's recommendation to set the value at \$ 207,960; No change

**17-104 Jensen, Claude – Parcel #001729000:** Accept Assessor's recommendation to set the value at \$ 570,740; No change

**17-105 Jensen, Claude – Parcel #001870500:** Accept Assessor's recommendation to set the value at \$ 406,070; No change

**17-106 Knickman, Goldine, ET AL – Parcel #001709000:** Accept Assessor's recommendation to set the value at \$ 674,880; Reduced from \$691,900; Adjusted land use per FSA certification; adjusted depreciation SFR and outbuildings to reflect condition

**17-107 Volkmer, William – Parcel #003015000:** Accept Assessor's recommendation to set the value at \$ 646,570; No change

**17-108 Volkmer, Carolyn – Parcel #003174000:** Accept Assessor's recommendation to set the value at \$ 86,070; Reduced from \$136,000; Corrected land use per GIS aerial

**17-109 Rodgers, Jeffrey – Parcel #004712000:** Accept Assessor's recommendation to set the value at \$ 65,550; Reduced from \$118,530; SFR value adjusted to salvage; not inhabitable; Deleted grain bin removed prior to 2017; Adjusted depreciation on outbuildings

**17-110 Eilers, Mark & Jeanette – Parcel #005010000:** Accept Assessor's recommendation to set the value at \$ 113,040; Reduced from \$127,570; Adjusted depreciation to reflect condition and age of house

**17-111 Purcell, Carl & Effken-Purcell, Sarah – Parcel #999553914:** Accept Assessor's recommendation to set the value at \$ 458,480; Reduced from \$537,200; Taxpayer requested 3 parcels be combined and changed to an agricultural parcel; FSA certification used to determine use

**17-112 O'Donnell, Aaron – Parcel #999555061:** Accept Assessor's recommendation to set the value at \$ 288,620; No change

**17-113 Winkler, Scott – Parcel #000708000:** Accept Assessor's recommendation to set the value at \$ 21,820; Reduced from \$25,160; Adjusted depreciation to reflect age and condition of house

**17-114 Vardaman, Lisa – Parcel #005001000:** Accept Assessor's recommendation to set the value at \$ 174,940; Reduced from \$202,570; Adjusted depreciation for improvement

**17-115 Cronican, Bill – Parcel #999554271:** Accept Assessor's recommendation to set the value at \$ 26,790; No change

**17-116 Cronican, Bill – Parcel #003345500:** Accept Assessor's recommendation to set the value at \$ 38,420; No change

**17-117 Housefixers, Inc. – Parcel #001355000:** Accept Assessor's recommendation to set the value at \$ 44,460; Reduced from \$64,850; Adjusted depreciation to reflect age and condition of house

**17-118 Goeglein, Tom & Nancy – Parcel #003012500:** Accept Assessor's recommendation to set the value at \$ 287,700; No change

**17-119 Goeglein, Tom & Nancy – Parcel #004514000:** Accept Assessor's recommendation to set the value at \$ 495,710; No change

**17-120 American Meter Co. – Parcel #003050000:** Accept Assessor's recommendation to set the value at \$5,424,990; No change

**17-121 American Meter Co. – Parcel #003051000:** Accept Assessor's recommendation to set the value at \$ 1,765,670; No change

**17-122 Sisters of St. Francis of NE – Parcel #003251000:** Accept Assessor's recommendation to set the value at \$ 466,170; Reduced from \$892,270; Adjusted functional depreciation to reflect renovations needed to change use of parcel

There being no further business to come before the Board of Equalization at this time and since all the items on the agenda have been disposed of, Chairman Freshman declared the meeting adjourned at 9:47 a.m.

I, Janene Bennett, County Clerk for Otoe County, do hereby certify that the above minutes were taken by me and are true and correct to the best of my knowledge, and I therefore set my hand and affix my seal this 25<sup>th</sup> day of July, 2017.

Janene Bennett  
Otoe County Clerk