

**Board of Equalization**  
**June 26, 2018**

At 9:50 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, Christi Smallfoot, 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 Sornson made a motion, seconded by Commissioner Parsons to approve the minutes from the previous meeting and not have them read as each member was furnished with a copy of the 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 15<sup>th</sup>, 2018, edition of the Nebraska City News Press. As prescribed by State Statute 77-1502, the Board of Equalization has set the following three dates for hearing and acting upon valuation protests: June 26, 2018; July 10, 2018, and if it becomes necessary July 24, 2018.

Assessor Christi Smallfoot presented board notices for the following parcels due to computer or clerical error and corrected information: 1) #003109001; 2) #004965500; 3) #569552429; 4) #000207500; 5) #999554652; 6) #004045000; 7) #999553923; 8) #001340000; 9) #000562500; 10) #000690500; 11) #004830000; 12) #001952500; 13) #999555544; 14) #004145500; 15) #001455000. 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 15 parcels that were overvalued or undervalued; then adjusted with corrections. Commissioner Sornson 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, Chairman Freshman called for a vote. Voting aye were Commissioners Parsons, Freshman and Sornson. Nay – none. Motion carried. The report is being attached hereto and shall become a part of the minutes.

Assessor Christi Smallfoot presented the following tax list corrections: 1) Add \$64.80 - Parcel #000069000, accelerated tax from sale of mobile home; 2) Add \$73.56 – Parcel #000047500, accelerated tax from sale of mobile home; 3) Add \$110.34– Parcel #000076000, accelerated tax from sale of mobile home; 4) Add \$7.78 – Parcel #002509500, accelerated tax from sale of mobile home; 5) Add \$168.36 – Parcel #000047000, accelerated tax from sale of mobile home. 6) Add \$1,799.70 – Parcel #000527000, corrected 2015 homestead exemption.

Commissioner Parsons made a motion, seconded by Commissioner Sornson to approve the tax list corrections as presented above. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Sornson and Parsons. 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 2019 thru 2021.

In preparation for conducting the protest hearings, County Assessor, Christi Smallfoot presented general documents as evidence of record. Copies of Exhibits A thru F are attached and identified as evidence for the 2018 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 2018 Assessment Roll to County News Media by County Assessor including the 2017 Level of Value

Exhibit B) 2018 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission

Exhibit C) 2018 Agricultural Land Values by Market Area for Otoe County

Exhibit D) 2018 Otoe County Agricultural Market Area Map

Exhibit E) Ag Ground Sales Sheet used to set 2018 values

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

Exhibit G) Otoe County 2018 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, 2018 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 2018 and will become a part of the permanent record. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson, Parsons, and Freshman. Nay – none. Motion carried.

Those appearing before the Board of Equalization on June 26, 2018 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 10 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, 2018. 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.

**18-001 Corrigan, Dennis – Lot 4 Blk 2 Broadview Add Nebraska City – Parcel #000721500:  
Total assessed value \$104,120; Requested value \$101,930**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-001 included taxpayer's filed protest form with attached narrative and assessment record for parcel #000721500. Testimony as given by Dennis Corrigan: Land is rough and uneven; has clay. Moved into Nebraska 4 years ago. Value has increased every year. People won't want to live here. Not fair to have 4 raises in 4 years. Assessor – value increased in 2014 and remained for the next three years. Lot value was changed in 2018 for all lots in Broadview Addition. Had not changed since 2000. The adjustment was made based on lot sales. This year's increase is on the lot only and the whole neighborhood was adjusted equally.

**18-002 Winkelhake, Linda – Lots 4-6 Block 9 Westbrook Addition to Dunbar– Parcel #001919500: Total assessed value \$31,020; Requested value \$23,780**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-002 included taxpayer's filed protest form, photos and parcel information for the following comparable parcels: #000607000, #004464500, #000929000, #001099000, #000704000. Testimony as given by Linda Winkelhake: Research has shown that no other house increased in her neighborhood. Comparable has had improvements, but value did not go up in Dunbar. A house across the street sold for \$17,000 and is larger. Assessor: Economic depreciation should not have been given. There is a utility building. Comparables average 24-25 dollars per sq ft. which is same as hers. Increase in outbuilding. Depreciation was given on that building that should not have been there, so she corrected the error. One of comparables sold for \$12,000 more than it was valued at. Increase came when she found a mistake on value of outbuilding that was too low. Outbuilding is 12 years old. Building valued at \$15,000 which is based on replacement value.

**18-003 Anderson, Daniel – 20-8-10 SW ¼ & W 60 ac SE ¼ 220 ac South Russell - Parcel #003409000: Total assessed value \$808,700; Requested value \$658,460**

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 26, 2018 and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-003 included taxpayer's filed protest form. Testimony as given by Daniel Anderson: The property was purchased in December 2017 for \$902,000. Mr. Anderson owns property across the road. Negotiated price with previous owner. Made a lower offer. Feels he may have paid too much, but neighboring property doesn't seem to be on the market often. Paid \$ per acre which was probably too high. Leased out to farm. Not challenging \$4100 per acre value, challenging the percentage. Basing criteria on one sale? The value should be 73% of the purchase price. Commissioner Sornson explained the 3 year sales cycle October 2015 thru October 2017 of combined sales. Average in SE Nebraska is \$4,285 per acre. Otoe County is valued at \$4,200 for dry acres. Assessor – use sale information and soil types. Try to throw out unusual sales. Currently, there are 2 sales areas in Otoe County. Two precincts comprise one area and all other precincts comprise the second area.

**18-004 River City Investments – All block 43 South Nebraska City – Parcel #005141000: Total assessed value \$215,120; Requested value \$185,100**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-004 included taxpayer's filed protest form, assessment record for the parcel, notice of valuation change and assessment record for the following comparable properties: Parcel #002766000, Parcel #004088000, Parcel #005387500, Parcel #005293000, Parcel #005002500, Parcel #002899000, and Parcel #003067500. Testimony as given by Brad Maybee: Questioning the increase of \$78,000. One comparable is valued at \$11/square foot and his is valued at \$27 square foot. All others are paying less per square foot - ranging from \$3 to \$8 per square foot. All comparables are running business

out of these buildings. His building is not as fancy or finished as others. Assessor- asked about any recent sales and she would look at properties based on sales and square footage. Inquired about the sale of a building from River City Investments – how was the price determined as it sold at a price based at \$22 per square foot?

This concluded protest hearings for June 26, 2018.

There being no further business to come before the Board of Equalization, Chairman Freshman recessed the meeting at 10:47a.m. and to be reconvened at 9:50 a.m. on July 10, 2018, unless otherwise notified.

I, Janene Bennett, Otoe County Clerk, 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 26<sup>th</sup> day of June 2018.

Janene Bennett  
Otoe County Clerk

**Board of Equalization  
July 10, 2018**

At 9:50 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 Parsons. Also in attendance were the Otoe County Assessor, Christi Smallfoot, Deputy County Clerk, Delores Norstadt 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 Hauptman 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, Hauptman and Parsons. Nay – none. Motion carried.

Commissioner Hauptman 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 2018 and will become a part of the permanent record. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Hauptman, Parsons, and Freshman. Nay – none. Motion carried.

Assessor Christi Smallfoot presented the following tax list corrections: 1) Deduct \$52.18 - OPPD, to balance Treasurer's receipt for taxes collected. Commissioner Hauptman 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 Parsons, Freshman and Hauptman. Nay – none. Motion carried.

Assessor Christi Smallfoot presented a board notice for the following parcel due to computer or clerical error and corrected information: 1) #999555532.

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 notice that the parcel was undervalued; then adjusted with corrections. Commissioner Parsons made a motion, seconded by Commissioner Hauptman to agree with the Assessor's adjustments, authorizing her to send a "Notice of Valuation Change" to the

landowner on behalf of the County Board of Equalization. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Hauptman and Parsons. 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 10, 2018, 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 10 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, 2018. 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.

**18-005 Fry, Lana – Lot 2 Carlson Subd. In Block J Waits' Add to Palmyra– Parcel #000295000: Total assessed value \$123,110; Requested value \$117,790**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-005 included taxpayer's filed protest form and notice of valuation change. Testimony given by Lana Fry: The improvement value went up, however, no improvements were made to the home. Repairs to the garage door, driveway and pavement are needed. New windows were installed in 2010. Assessor stated the increase was due to a mass increase and not a physical inspection. Following a physical review, the assessor will recommend a reduction due to condition.

**18-006 Quick, Dennis 17-9-9 Lot 67 Blk 1 Woodland Hills Golf Club Subd. North Palmyra – Parcel #003095000: Total assessed value \$530,870; Requested value \$445,239**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-006 included taxpayer's filed protest form. Testimony given by Dennis Quick: Purchased the property in 2017 and shocked at the assessed value. A transfer form was misfiled – he purchased personal property with the home and the personal property amount was not removed from the purchase price. He noted that an adjustment had been done, but the amount was much higher than that as \$16,000 was the amount for two items that were purchased. Mr. Quick was not able to provide a total value on the personal property. The assessed value should be based on square footage and all homes equalized. Some comparable properties are of higher quality. A property near him is valued at \$130 or \$140/sq. ft. and had a 2 ½% increase. He was unable to find Marshall Swift cost approach information on several comparable and would like to request them; the assessor stated that she would mail the information to him. Assessor: A 521 transfer statement was received in August 2017 and an adjustment was completed at that time and is reflected on the assessment record for the personal property. Assessor requested a supplemental document to indicate the total value of the personal property value and he stated that he has a list, but not values. The document had not been requested previously and is with the realtor. Assessor asked if the market value is correct. Mr. Quick stated it was incorrect because of the personal property value being included. Assessor has looked at comparable properties and noted the values range from \$100-\$130/sq. ft. This property is valued at \$105/sq. ft. and the assessed value is in line as this home is approximately 7,000 square feet. Assessor noted that the properties in Woodland Hills received a 2 ½% increase if no other adjustments were made to the property. Assessor asked what the purchase price was based on and

Mr. Quick stated it was based on prices in Lincoln. Commissioner Freshman asked if he had an appraisal of the property and Mr. Quick replied that he did not. Commissioner Freshman noted that if he wanted to have an appraisal completed, he could submit the information to the assessor for review of the property.

Recessed at 10:21am

Reconvened at 10:44 am

**18-007 Zwiener, Sandra – 6-8-10 Tract in NW ¼ & SW ¼ 53.28 ac South Russell – Parcel #001568500: Total assessed value \$204,980; Requested value \$155,000**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-007 included taxpayer's filed protest form with attached narrative, USDA letter and abbreviated farm record, report of commodities, FSA map, assessor record, assessor records for the following comparable parcels: #001565500, #001567000, #001569000 and notice of valuation change.

Testimony given by Sandra Zwiener: The property was purchased in 2016 and was zoned as agricultural at that time. Alfalfa has been planted in the bottom ground and there are also hay acres. In 2017, the zoning was changed from agricultural to recreational and the value went up. A farm number and FSA map had been submitted to log the use of the property. Native grasses for hay and alfalfa are planted. Surrounding properties plant different crops and are zoned as agricultural. She is requesting to change the zoning from recreational to agricultural. Assessor noted that she has received the FSA information and will review the information. Asked if there was any other use of the property and Ms. Zwiener stated there was not. The property is income based from the sale of alfalfa/hay. The property is not cash rented. Assessor asked for an estimated income from the crops and was informed that it is approximately \$2,000 from each cutting. Property is owned personally and stored in the buildings on the property. The assessor stated that the classification between recreational and agricultural can be difficult. The FSA map doesn't determine the agricultural classification and can be considered incidental in some cases. Properties are classified by the primary use of the property.

**18-008 Otoe County Wildlife Club – 11-8-13 in SE ¼ 56.41ac Belmont – Parcel #002315000: Total assessed value \$211,040; Requested value \$118,000**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-008 included taxpayer's filed protest form with attached narrative and map. Testimony given by Tim Smulling: No specific testimony was given for this parcel. Use limitation to part of the property. Similar to WRP property. Filed a protest because it is part of the process.

**18-009 Otoe County Wildlife Club – 24-9-13 N ½ SW ¼, Less Hwy ROW 76.79ac Wyoming – Parcel# 003855500: Total assessed value \$261,090; Requested value \$75,800**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-009 included taxpayer's filed protest form with attached narrative, 501c3, use agreement, Acknowledgment of Gift, and Corporation Warranty Deed. Testimony given by Tim Smulling: The Wildlife Club was started by Joe Voges and the club was gifted the land from the Kropp family. The land is to be used for charity, conservation and enhancing wildlife habitat. The land agreement has restrictions on what can be done to the property. There are farmable acres on the property, but the land cannot be changed to increase that number. If changes are made that are restricted, the club could lose the property. The Kropp family could revert the property ownership if the property is not taken care of. They are considering returning the property because the taxes are too high. The parcel is classified as recreational. Would like to request an agricultural or WRP classification. A

neighboring parcel is classified as agricultural and uses the property similarly with agriculture, trees and hunting. This property does not have restrictions on it. Feels that the classification is because of who owns it or the use of it. Stated if the property was owned by a farmer, he wouldn't be here. He wanted to point out inequities in valuation classifications. An example was a neighboring parcel: 17 acre classified as residential and it is trees. The club is able to cash rent 37 farmable acres (between the 2 properties) and the funds are used to pay a portion of the taxes, the rest being paid from the budget. Assessor: Spoke with the state liaison on the conservation agreement presented. The document is not signed and cannot be considered a legal document. Time stated at this time he could not find a signed copy of the agreement. Assessor suggested checking with the Register of Deeds to see if the document was filed as a miscellaneous document. The assessor also said submitting a FSA map would be beneficial for verifying the acres. Commissioner Hauptman inquired about shooting events held on the property. Mr. Smulling said it is open to members and there are not organized events. Couldn't give a specific number of members that participate in this and feels it is no different than a farmer shooting in his pasture. The amount of hunters varies from year to year. The club is to be good conservators, limit the number of hunters to not over hunt. Phil Sharp, a club member present at the appointment, stated there are no more than 5 rifle hunters and 15 bow hunters per year.

**18-010 Otoe County Wildlife Club – 24-9-13 W ½ NW ¼ & SE ¼ NW ¼, Less Hwy ROW 112.39ac Wyoming – Parcel #003856000: Total assessed value \$382,130; Requested value \$106,770**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-010 included taxpayer's filed protest form with attached narrative, 501c3, use agreement, Acknowledgment of Gift, and Corporation Warranty Deed. Testimony given by Tim Smulling: See testimony of case 18-009. Same reasons for protest.

**18-011 Levins, Tim – N ½ of Lots 1-2 & Tract A Funke-Spinner Subd in Blk 10 Prairie City Add-Parcel #002072000: Total assessed value \$102,280; Requested value \$96,480**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-011 included taxpayer's filed protest form. Testimony given by Tim Levins: Questioned the \$6,000 value on a building that was valued for \$2,000 by the city inspector. Assessor reviewed the property and the value of the building was set at \$1,800. The cost was updated on the table and written over with cost. The assessor stated that sales of similar homes are \$116,000-\$118,000. Using the comparable approach, this property would be \$107,000 and he paid \$134,000. She feels that amount is more than someone would pay and the probable amount is around \$102,000. Mr. Levins asked if the housing market decreased would he see a decrease in valuation. Assessor stated that a depreciation study would be done and values may go down. Properties are regularly reviewed on a 6 year cycle.

**18-012 Hess, Michelle and Jackson, Kenneth – Lot 5 Blk 49 Nebraska City Proper – Parcel #005218000: Total assessed value \$102,350; Requested value \$82,300**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-012 included taxpayer's filed protest form with attached narrative, assessment record information, parcel information for 23 comparable properties, parcel information for tax comparisons, 2014 appraisal, photos of area properties. Testimony given by Michelle Hess and Kenneth Jackson: There has been a 41% increase in the past 10 year period. They feel the value is significantly higher than comparable properties. The exterior of the home is maintained, the basement is unfinished and cosmetic updates have been done to the second floor. There has not been any updates to the third floor since the 80's. Valuations are not equal across the area. Block 49, from 2008-2018 had 32%-

42% increase and this property is at 41%. Other properties in the area have decreased or remained the same. There are rental properties in the area that are not maintained. Assessor stated the value is based on similar properties. The comparable properties provided are not as well maintained and are rental properties. The properties would sell for more if well maintained. There is a recent appraisal of the home and has an appraised value of \$82,000. The home has had current cosmetic updates, but no new plumbing, etc. Similar homes have sold for \$97,000-\$105,000. A depreciation study is used to set values and the goal is equalization. The average value of sales of similar properties is based on probable price someone would pay if it were on the market. The process is not perfect; it is a mass appraisal process and sometimes set increases for an area. The assessor looks at Nebraska City as a whole and then breaks it down into sections to be 92-100% of market.

**18-013 Crownover, Tyler – 16-8-10 SE ¼ 160ac South Russell – Parcel #002867000: Total assessed value \$627,350; Requested value \$553,062**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-013 included taxpayer's filed protest form and attached narrative. Testimony given by Tyler Crownover: Farm ground has increased significantly since 2004. Of the 160 acres, 111 acres are tillable. Five acres are on the bottom and the rest is in the hills. The farm was redone with farm tiles and feels it is overvalued. An 11% increase is too much. There are two ¼ sections in the area that have sold for \$4,600 an acre and the assessed values are lower. Mr. Crownover cited the NE Farmer stating that values have decreased 2%. A request of decreasing the value by 2% would still have the property on the high end of values. Assessor: The map has been reviewed and shows 160 acres total. 2017 indicates 111.8 acres of dry tillable ground. 2017-2018 the assessor's office was tasked with inventorying CRP. Assessor's record shows 13.2 acres of CRP and 131 acres of dry; a total of 145 acres of dry. This information is incorrect as the 131 acres includes the CRP. The correct amounts are 13.2 acres CRP and 111 acres dry. The assessor will correct the information, but it will not reduce the value to the previous value. Currently, the value is in line with the sales study. The assessor is watching the area and studying the equality because she is seeing a decrease. In the past, there were four market areas and now there are two. Assessor looks for there to be a decrease next year based on lower sales.

Recess at 11:54 am

Reconvened at 11:55 am

**18-014 Umland, Verda – 4-8-9- E ½ SW ¼ Less tract 4A 70.44 ac South Palmyra – Parcel #001217500: Total assessed value \$212,820; Requested value \$190,140**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-014 included taxpayer's filed protest form. Testimony given by Verda and William Umland: This parcel is side by side with another parcel, #999554989. The property has five pipelines going through it. Assessor stated that both parcels had acres valued as grass when they are in CRP and should be valued as dry. Previous record for parcel #001217500 showed 32.72 ac of dry tillable and 25 acres of grass. The classification has been corrected from grass to dry and now has 25 CRP and 19.23 dry. This increased their dry acres by 13. Parcel #999554989 had the same situation with CRP acres valued as grass. With the correction, those acres were changed and the value doubled. Mr. Umland stated that the acres have been in CRP for 7-8 years and now the increase is all at once. The assessor stated that if the error had been discovered then, the value would have increased at that time. The assessor stated that the state required the office to inventory CRP acres for a market study of CRP land. This study is important as it will show if those that are in CRP have a different market and if those change, they will be able to reflect changes for those acres. If they are all classified as grass, the changes will not be able to be made. Mr. Umland stated that the smaller parcel, #999554989 should be listed as a composite to this parcel as they are used as one unit. Assessor



Smallfoot explained that if the parcels were combined into one, the assessed value would be that of the total of both because the inventory and classifications would not change. Mr. Umland stated that the 70 acre parcel has 10-15 acres of grass or wasteland. The assessor verified with them what the record currently shows: 19 dry, 25 CRP, 12 timber/waste, 12 grass and 1 acre of road. Mr. Umland stated that CRP is a 10 year contract and no changes of value. The assessor stated that she understands and this would be an influence on the market.

**18-015 Umland, Verda – 4-8-9- Tract 4C in W ½ SE ¼ 10.17ac South Palmyra Parcel #999554989: Total assessed value \$40,840; Requested value \$20,210**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-015 included taxpayer's filed protest form. Testimony given by Verda and William Umland: 100% valuation increase. The acres were valued as grass in error as they are CRP and should be valued as dry. See Protest 18-14 for further information.

**18-016 Juilfs, Timothy – 36-7-13 NE ¼ & N ½ SE ¼ less lot 1 Black Walnut Subd 236.33ac Rock Creek – Parcel #999554986: Total assessed value \$811,140; Requested value \$522,440**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-016 included taxpayer's filed protest form. Testimony given by Timothy Juilfs: An increase of 86%. Mr. Juilfs understands it was an error and one could conclude there was a benefit for years. He has an agreement with the farmer for cash rent and cannot increase the rent to offset the increase. There are 174 revenue producing acres and that amounts to \$6,000/acre. He would like to see an increase over three years so he can make an adjustment. He noted that the county levy is up and the county values did not decrease. The levy was at 3.571% ten years ago and is now at 3%. The assessor verified the use of the property and the land is now classified as dry. The previous land use of grass was incorrect and has now been corrected and resulted in an increase of value. If the error had been discovered before, the value would have increased at that time and equalized with other properties. The land had been in CRP and was removed. The assessor's office was not notified of the change; federal agencies do not share the information and her office depends on aerial views and landowner verification for the information. She is working on land inventory with land owners. There are 2 areas of NRD on the property. The current assessor record shows one and includes 27 acres. Mr. Juilfs stated that there are two and the second is approximately 17 acres. They are both silted and have algae. Assessor Smallfoot requested a current FSA map to verify the information with the record. Commissioner Freshman asked if it can be stair stepped. Assessor Smallfoot stated she is not able to as she has spoken with the state liaison and per statute, the land must be valued by use and equalized with like properties. Mr. Juilfs questioned the acres being valued at \$6,000 each and the value is within statutory range.

This concluded protest hearings for July 10, 2018.

There being no further business to come before the Board of Equalization, Chairman Freshman recessed the meeting at 12:30 p.m. to be reconvened July 24, 2018, 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 10th day of July 2018.

Janene Bennett  
Otoe County Clerk

**Board of Equalization**  
**July 24, 2018**

At 9:17 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, and Commissioner Hauptman. Also in attendance were the Otoe County Assessor, Christi Smallfoot, Otoe County Deputy Attorney John Palmtag 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 Hauptman to accept the agenda as posted. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Freshman, Sornson and Hauptman. Nay – none. Motion carried.

Assessor Christi Smallfoot presented board notices for the following parcels due to computer or clerical error and corrected information: 1) #999552758 and 2) #002005500. 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 notice that the parcels were overvalued or undervalued; then adjusted with corrections. Commissioner Sornson made a motion, seconded by Commissioner Hauptman to agree with the Assessor's adjustments, authorizing her to send a Notice of Valuation Change to the landowner 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 and Freshman. Nay – none. Motion carried. The reports are being attached hereto and shall become a part of the minutes.

Chairman Freshman opened a public hearing to hear comments regarding application for tax exemption for Parcel #005222000, owned by Region V Foundation. The County Assessor recommended approval of the application since it meets the qualifications for an educational organization. Commissioner Hauptman made a motion, seconded by Commissioner Sornson to approve the application for tax exemption for parcel #005222000 as submitted by Region V Foundation. There being no further discussion, Chairman Freshman called for a vote. Voting were Commissioners Hauptman, Freshman and Sornson. Nay – none. Motion carried.

Assessor Smallfoot submitted a 2018 Cemetery List. The list includes parcel numbers and legal descriptions for each.

Those appearing before the Board of Equalization on July 24, 2018, 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 10 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, 2018. 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.

**18-017 Petersen, Terry & Patricia 32-8-13 S ½ Lot 1 SE ¼ also described as S 30ac of N60ac of SE ¼ 30ac Belmont– Parcel #004633500: Total assessed value \$81,580; Requested value \$50,000**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-017 included taxpayer's filed protest form with attached narrative, ag land inventory report, TERC Findings and Order, TERC Motion for Confession of Judgement, TERC Decision and Order, TERC Certification of Final Decision and Order, hand drawn map, and Notice of Valuation Change. Testimony given by John Voelker, attorney, and Terry Petersen: John Voelker stated this parcel was protested in 2016 and resulted in no change of value. The protest was appealed to the TERC board. The appeal resulted in a reversal of the Board of Equalization decision and the value decreased from approximately \$110,000 to \$57,000. The county appealed the decision from the 1 commissioner TERC board to a full TERC board. An agreement was reached between the county and Mr. Peterson that the classification would be farm and the value would be set at \$60,960. The findings were finalized January 2018. The value of this parcel in 2017 was \$110,490 and Mr. Peterson did not file a protest as 2016 was still being reviewed with the TERC board. The taxpayer felt he did not need to file a protest for 2017 because the 2016 was still being reviewed. The value for 2018 is \$81,580, which is a 30% increase over the 2016 agreed value. There has been no changes to the property. County Assessor stated that a FSA map supplied by Mr. Peterson was used to verify the number of acres of dry, grass, timber, and waste. The property has 9 acres of dry, grass, farm and a pond. The pond is valued as waste. The prior classification was rural residential. The classification has been changed to grass and now shows dry ground. This property is equalized with other properties of the same use. She noted that the pond is valued as waste as it is silted in. Commissioner Sornson questioned the requested value being \$11,000 less than the 2016 agreed value. Mr. Petersen indicated that the pond is silted in and there is water running out of a box culvert creating a big rivine. The property gets water runoff from a neighboring property to the East.

Recess at 9:42 a.m.

Reconvened at 3:30 p.m.

Roll Call: Commissioner Freshman, Commissioner Sornson and Commissioner Parsons

**18-018 Varenhorst, Jennifer and Harvey – All lots 9-11 Kearney Add. to Nebraska City – Parcel #004290500: Total assessed value \$34,010; Requested value \$19,240**

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 26, 2018, and were received for the purpose of these valuation protest cases. Additionally the following Exhibit was presented: Exhibit #18-018 included taxpayer's filed protest form with attached narrative and notice of valuation change. Testimony given by Jennifer Varenhorst: Ms. Varenhorst stated that the roads are dirt, not rocked, and not maintained. She feels this should decrease the property value. There is no entrance from the alleyway and the grading is not ok for vehicles. There is a 9-10 foot embankment on one side of the property. Several appeals have been filed on this property and she questioned the increase in value for 2018. An agreement was made in 2016 to value the property at \$32,440. Assessor Christi Smallfoot stated the increase in value is due to a street being vacated and that area being added to the adjacent property owners. The amount added to the property is 3,770 feet at .40/sq. ft. The addition of the vacated road changed the dimensions of the lot. The assessor also stated that two other neighboring properties had an increase due to the vacated road. Ms. Varenhorst commented on

the road conditions and Commissioner Freshman indicated that the road is city property. Commissioner Freshman noted that there had been an agreeance on the value in 2016 and questioned the requested decrease to \$19,240.

### **No Appointment**

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 26, 2018 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.

**18-019 Boldt, Milton – Lot 24 West Douglas Division – Parcel #000119500: Total assessed value \$9,210; Requested value \$5,350** Reasons for protest: Grain bins are overvalued due to age and condition. Land increase does not reflect current use. Exhibit #18-019 included taxpayer's filed protest form.

**18-020 Boldt, Milton – Tract A Boldt Subd in West Douglas Add – Parcel #000474500: Total assessed value \$3,390; Requested value \$660** Reasons for protest: Land overvalued due to current and actual use. Exhibit #18-020 included taxpayer's filed protest form.

**18-021 Boldt, Milton – W 89' Lots 38 & 39 & 42 & S65' Lots 43-50 West Douglas Addition – Parcel #000475500: Total assessed value \$4,360; Requested value \$600** Reasons for protest: Land is overvalued due to current and actual use. Exhibit 18-021 included taxpayer's filed protest form.

**18-022 Boldt, Milton – Lots 2-3-6-7-10-11-14-15-18-19-22 & 23 Blk 2 West Douglas Addition – Parcel #000687000: Total assessed value \$6,240; Requested value \$3,140** Reason for protest: Land is overvalued due to current and actual use. Exhibit #18-022 included taxpayer's filed protest form.

**18-023 Boldt, Milton – Lots 26-30 & Street & Alley Blk 2 West Douglas Addition – Parcel #000688000: Total assessed value \$5,550; Requested value \$1,750** Reasons for protest: Land overvalued due to current and actual use. Exhibit #18-023 included taxpayer's filed protest form.

**18-024 Boldt, Milton – Lots 34-37 Blk 2 West Douglas Addition – Parcel #000688500: Total assessed value \$3,240; Requested value \$610** Land overvalued due to current and actual use. Exhibit #18-024 included taxpayers' filed protest form.

**18-025 Boldt, Milton – Lots 31-33 Blk 2 West Douglas Addition – Parcel #000689000: Total assessed value \$2,380; Requested value \$440** Reasons for protest: Land overvalued due to current and actual use. Exhibit #18-025 included taxpayer's filed protest form.

**18-026 Boldt, Milton – Blk 9-10 West Douglas Add – Parcel #001918000: Total assessed value \$30,040; Requested value \$13,000** Reason for protest: Buildings are overvalued due to age and condition. Land needs to be adjusted to actual value per use. Exhibit #18-026 included taxpayer's filed protest form.

**18-027 Boldt, Milton – 10-7-9 1.5 ac Tract in W ½ NE ¼ NE ¼ Hendrick – Parcel #002122000: Total assessed value \$6,530; Requested value \$3,420** Reason for protest: Land valued as dry ground, but is grass Exhibit #18-027 included taxpayer's filed protest form.

**18-028 Boldt, Milton 14-7-9 E ½ SE ¼ 80ac Hendricks – Parcel #002636000: Total assessed value \$138,830; Requested value \$127,840** Reason for protest: Land use needs to be corrected to reflect no CRP – 8.25ac dry ground. Exhibit #18-028 included taxpayer's filed protest form.

**18-029 Boldt, Milton – S22' Lot 26 Blk 1 & S 22' Lot 25 Blk 2 & 22' of vacated B Street West Douglas Addition – Parcel #999552765: Total assessed value \$620; Requested value \$230** Reason for protest: Land overvalued due to current and actual use. Exhibit #18-029 included taxpayers' filed protest form.

**18-030 Boldt, Milton – N 59' Lots 43-45 Blk 1 West Douglas Addition to Douglas - Parcel #999554305: Total assessed value \$1,230; Requested value \$1,030** Reason for protest: Land overvalued due to current and actual use. Exhibit #18-030 included taxpayer's filed protest form.

**18-031 Halvorsen, John David and Cheryl Ann – 31-9-11 Tract in S ½ SE ¼ 20.43ac North Branch, Otoe County – Parcel #004541000: Total assessed value \$322,620; Requested value \$295,388** Reason for protest: Feel the property has been taxed in the wrong property class for the past 6 years. Property classification was changed in 2012 to Single Family and would request that it be returned to Agricultural as it had been 14 years prior that. The property has been operated as a dairy farm since 1960. The property was subdivided in 1998 into 2 tracts to allow a new home to be built to replace one that needed demolished. At that time, the classification remained agricultural as the dairy farm was still being operated and the primary source of income, grossing just under \$150,000 in 2017. All buildings, with the exception of the home, are used for the farm. The land is also used for the dairy farm, including the pasture for feeding the cows. Neighbors within one mile have a property that is seven acres larger and have a few cows for hobby are classified as agricultural. FSA classification of the 20.43 acres shows: Home site – 1 ac, Farm site – 4.45ac, Fallow (lot) - .90ac, Grass - 13.08ac, Fallow (grass) – 1 ac. Exhibit #18-031 included the taxpayers' filed protest form with attached narrative

**18-032 Poppe, Eldon – 32-8-9 NE ¼ Less 2 Tracts 134.37ac South Palmyra – Parcel #004615000: Total assessed value: \$338,460; Requested value \$228,650** Reason for protest: Access to the west 25 acres requires driving 4 miles around the section due County Road L being washed out. The fences on the north, east and south are not usable. The land west of the pond is only accessible over the dam. The maintenance of the dam is the responsibility of the landowner. Less than 100ac is farmable because of creeks, drainages, ponds, dam and two washed out dams. The CRP contract has less than 4 years left. There is a pipeline running through the NE 10 acres. There is no ground water for domestic use – rely on the rural water district. Exhibit #18-032 included taxpayers' filed protest form with attached narrative, maps and Notice of Valuation Change.

**18-033 Rakes, Ramona – 27-8-14 Tract 27A in SW ¼ NW ¼ 19.68ac Four Mile – Parcel #004136000: Total assessed value \$75,980; Requested value \$66,500** Reason for protest: Understand the property is rural residential, feel it is a large increase for one year. Exhibit #18-033 included taxpayer's filed protest form

**18-034 Thomsen, Michael – Lot 3 Royal Replat 1<sup>st</sup> Addition to Palmyra– Parcel #000293540: Total assessed value \$155,290; Requested value \$133,528** Reason for protest: The square footage is incorrect, should be 1,064 sq. ft., and should be listed as 2 bedrooms instead of 3. No deck. The porch should not be included in the square footage – there is no heat or air and there is an insulated door between the kitchen and back porch. The square footage of the basement should be 824 sq. ft. Exhibit #18-034 included taxpayer's filed protest form, diagram of the interior of property, parcel assessment record.

**18-035 Hartman, Julie – Lot 11-12 and W 40' of Lot 13; Blk 21 Douglas Ext – Parcel #003452000: Total assessed value \$96,550; Requested value \$87,500** Reason for protest: The assessed value doesn't reflect the true re-sale value of property in Douglas. Sales of homes comparable to this property have not sold for more than \$82,000. Mother's home sold last year for approximately that amount – does not have a basement but does have 2 outbuildings and newer siding and deck. The assessed value for that property is \$78,750 – considerably lower than protested parcel. No structural improvements in the last 20 years with the exception of replacing a hail damaged roof. Improvements needed: siding, all windows, concrete driveway and fence. Several homes for sale in Douglas that have been on the market for some time. Douglas has one business and no school – not a place many people want to live, which drops property values. Feels unfair and unreasonable to increase the value 22% in one year. Exhibit #18-035 included taxpayer's filed protest form with attached narrative

**18-036 American Meter Co. – 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 #18-036 included taxpayer's filed protest form.

**18-037 American Meter Co. – 17-8-14 Tract 1 in NE ¼ NW ¼ 5.14 ac 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 #18-037 included taxpayers' filed protest form.

**18-038 Taylor, Craig and Neely – Lots 9 & 10 Terra Oaks Estates Nebraska City – Parcel #000153000: Total assessed value \$386,440; Requested value \$336,610** Reason for protest: Current market value for house. Recent comparables have valuations closer to market value. Exhibit #18-038 included taxpayer's filed protest form, property assessment record, comparable information for the following properties: Parcel #002231500 and #000195000.

**18-039 Barnett, Paul – 29-9-13 NE ¼ 160ac Wyoming – Parcel #004355500: Total assessed value \$678,850; Requested value \$637,670** Reason for protest: Record shows 1ac for home site, 2-1ac farm site. The assessor does not have any waterways cut. No tree line – that should be cut out. Exhibit #18-039 included taxpayer's filed protest form, report of commodities and FSA map.

**18-040 Resso, Michael – Lot 7 & S 16'9 Lot 6 & N 16'6 Lot 10 Blk 5 Fourteenth Add to Syracuse – Parcel #001332000: Total assessed value \$102,500; Requested value \$93,000** – Reason for protest: No changes on the land or house in the last four calendar years except for normal home maintenance. Exhibit #18-040 included taxpayer's filed protest form.

**18-041 Fox, Deborah – 26-9-11 - Parcel #004047000: Total assessed value \$47,210; Requested value \$37,730** Reason for protest: No improvements in the past 10 years to increase the value. Exhibit #18-041 included taxpayers' filed protest form.

**18-042 Lant, Jeannie – Lots 4-6 Blk 2 Belmont Add Nebraska City – Parcel #000734500: Total assessed value \$84,150; Requested value \$65,000** Reason for protest: Appraisal dated for sale on 12/4/17 was lower than current valuation. Exhibit #18-042 included taxpayer's filed protest form and appraisal dated 11/13/17.

**18-043 Scheitel, Jeff & Shari – Lot 9-12 Blk 52 Palmyra – Parcel # 005267000: Total assessed value \$141,320; Requested value \$129,500** Reason for protest: Home is a 2006 manufactured home and was brought in on axles and wheels and placed on a basement. Purchased this type of home because their home sold and nowhere to go. The bank required \$100,000 down to get the loan due to being a manufactured home and not modular or stick built. Feel that a new owner would not be

able to get a loan for the amount that the home is valued at. Barn has damage. A home that is comparable to this property recently sold for \$115,000 Exhibit #18-043 included the taxpayer's filed protest form with attached narrative, photos, assessment record, comparable information for addresses: 717 C St. Palmyra, 900 A St. Palmyra, 730 B St. Palmyra, 727 Sunset Blvd Palmyra, and similar sales report.

**18-044 Volkmer, Carolyn – 18-7-10 NW ¼ SE ¼ 40ac South Branch – Parcel #003174000: Total assessed value \$100,800; Requested value \$86,070** Reason for protest: Valuation increased \$14,730 from last year. Over the past several months, farm prices for land have steadily decreased along with commodity prices. Feel the valuation should decrease or remain the same. Exhibit #18-044 included taxpayer's filed protest form with attached narrative and Notice of Valuation Change

**18-045 4V Farms, LLC / William Volkmer – 17-7-11 NW ¼ 160ac Osage – Parcel #003015000: Total assessed value \$660,510; Requested value \$646,570** Reason for protest: Value increased \$13,940 from last year. Over the last several months, farm prices for land have steadily declined along with commodity prices. The farm has several deep creeks cutting through and has approximately 12 acres of waste ground because of the creeks. Feel the value should decrease or remain the same. Exhibit #18-045 included taxpayers' filed protest form with attached narrative and Change of Valuation Notice.

**18-046 Gay, Brett and Robyn– 13-8-13 IRR tract in S ½ NE ½ adj to Lot 1 Meriwether Point Subd 26.94ac Belmont – Parcel #999555444: Total assessed value \$92,320; Requested value \$68,000** Reason for protest: Cannot find similar value at \$92,320. The property is 23 + wooded, not cropland. Values have not gone up to this point. Exhibit #18-046 included taxpayer's filed protest form, Notice of Valuation Change, assessment records for parcels: #999555488 and #002564500.

**18-047 A Logan Properties, LLC – W ½ Lot 2 & all lots 3-5 Blk 79 Nebraska City Proper – Parcel #005537500: Total assessed value \$18,870; Requested value \$12,690** Reason for protest: The property was purchased for \$10,000 and has been unsellable. No land comparables. Exhibit #18-047 included taxpayer's filed protest form and Notice of Valuation Change.

**18-048 A Logan Properties, LLC – E ½ Lot 12 Blk 8 Nebraska City Proper - Parcel #001802000: Total assessed value \$112,810; Requested value \$88,260** Reason for protest: The valuation does not reflect market. Exhibit #18-048 included taxpayer's filed protest form, Notice of Valuation Change, assessment records for parcels: #002381000, 002246000, 005506000, 005506500, 001950000, 001647000, and 001643500

**18-049 Kirby, Raymond – 20-7-9 NE ¼ 160ac Hendricks- Parcel #003989000: Total assessed value \$573,910; Requested value \$542,940**  
Reason for protest: There is more in pasture and less in crop. Exhibit #18-049 included taxpayer's filed protest form and FSA map.

**18-050 Goeglein, Tom – 17-7-9 Tract in SE ¼ 87.26ac Hendricks – Parcel #003012500: Total assessed value \$287,700; Requested value \$240,000** Reason for protest: The property is marginal. Land prices in this area have decreased between 15-20% in the past three years. Exhibit #18-050 included taxpayer's filed protest form.

**18-051 Goeglein, Tom– 31-8-9 NE ¼ Less 2 tracts 130.25 ac South Palmyra – Parcel #004514000: Total assessed value \$489,450; Requested value \$392,000** Reason for protest: Land is rolling, numerous washouts and creek. Property has decreased in value 15-20% in the past three years. Exhibit #18-051 included taxpayer's protest form.

**18-052 Syracuse Senior Housing II Limited Partnership–Lot 9A Prairie View 2<sup>nd</sup> Add to Syracuse– Parcel #999554033: Total assessed value \$576,020; Requested value \$271,870**

Reason for protest: This property is a Section 42 rent restricted property. Previous housing director failed to submit appropriate paperwork. Exhibit #18-052 included taxpayer's filed protest form, notice of valuation change, amortization schedule, State of NE Income and Expense reporting notice, Letter from City of Syracuse, Section 42- Rent Restricted Housing Projects Report Form, Financing and Mortgage Information, 2016 Income/Expense Report, Land Use Restriction Agreement for Low-Income Housing Tax Credits, 2016 Financial Report, Occupancy Report, and the 2018 Report to the Board of Directors.

**18-053 Syracuse Senior Housing II Limited Partnership – Lot 7A Prairie View 2<sup>nd</sup> Addition to Syracuse – Parcel #999554031: Total assessed value \$273,310; Requested value \$121,230**

Reason for protest: This property is a Section 42 rent restricted property. The previous housing director failed to submit appropriate paperwork. Exhibit #18-053 included taxpayer's filed protest form, notice of valuation change, amortization schedule, State of NE Income and Expense reporting notice, Letter from City of Syracuse, Section 42- Rent Restricted Housing Projects Report Form, Financing and Mortgage Information, 2016 Income/Expense Report, Land Use Restriction Agreement for Low-Income Housing Tax Credits, 2016 Financial Report, Occupancy Report, and the 2018 Report to the Board of Directors.

**18-054 Rumery, Fred and Pamela – Lot 1 Blk 5 Thorn's Addition Syracuse – Parcel #001358500: Total assessed value \$113,460; Requested value \$104,000**

Reason for Protest: Valuation increased approximately \$13,000. Upon a phone call to the assessor's office, the reason for the increase was due to the increase in market sale values in Syracuse. The property owner feels that the increase is on the North side of town and the South side has deteriorating properties and the house values are decreasing. There have been no improvements since 2011 when the roof and two windows were replaced as repairs, not to improve the value. The owners maintain the property with cosmetic touch ups and lawn care. Neighboring properties are not maintained and decrease this property's value and the chance to sell for a respectable price. One neighboring property that has been remodeled sold for less than \$89,000 and another property took over five years to sell for a loss, due to the area. Exhibit #18-054 included taxpayer's filed protest form with attached narrative; assessment record information, photos and narrative for the following parcels: #001358500, #002400000, #001354500, #001171000, #001170500, #001358000, 002402000; photos and narratives of area properties; notice of valuation change.

**18-055 Shallenberger, Rick – 8-8-14 Bal of Lots 2 & 10 in SE ¼ SW ¼ .91ac Steinhart Park Add to Nebraska City – Parcel #000745500: Total assessed value \$141,990; Requested value \$125,427**

Reason for protest: New replacement cost of addition \$26,196. Partial easement is not usable. Exhibit #18-055 included taxpayer's filed protest form.

**18-056 Pray, Luke – Lots 7-9 Blk 20 Douglas Ext – Parcel #003349000: Total assessed value \$54,040; Requested value \$35,380**

Reason for protest: Speaking with other homeowners in town, 17% increase is normal. Feels singled out with an increase of over 50%. No improvements on the property except for clean-up. The value has been the same for the last ten years and now a large increase all at once. Chose to live in Otoe County because of the lower taxes. With the value almost doubling, is wondering what will happen next year Exhibit #18-056 included taxpayer's filed protest form with attached narrative.

**18-057 Shawhan, Karl – Lot 3 Blk B Park Road Terrace Add Nebraska City – Parcel #000946500: Total assessed value \$288,620; Requested value \$240,000**

Reason for protest: Purchased property for \$240,000 on May 25, 2018. Property appraised at \$250,000 for mortgage purposes. Exhibit #18-057 included taxpayer's filed protest form, purchase/closing documents and appraisal dated 5-21-18.



Having reviewed all protests numbered 18-001 through 18-057 and taking into consideration the contents of Exhibit A through N entered as evidence of record at the opening of the hearings on June 26, 2017, along with all other evidence presented by individuals on a case by case basis, Commissioner Sornson made a motion, seconded by Commissioner Parsons to agree with the Assessor's recommendation to set the value for Exhibits #18-001 to 18-007 and 18-011 to 18-057. 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 agree with the Assessor's recommendation to set the value for Exhibits #18-008 to 18-010. There being no further discussion, Chairman Freshman called for a vote. Voting aye were Commissioners Sornson and Commissioner Parsons. Abstaining was Commissioner Freshman. Nay – none. Motion carried.

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

**18-001 Corrigan, Dennis – Parcel #000721500:** Accept Assessor's recommendation to set the value at \$104,120. No change

**18-002 Winkelhake, Linda – Parcel #001919500:** Accept Assessor's recommendation to set the value at \$31,020. No change

**18-003 Anderson, Daniel – Parcel #003409000:** Accept Assessor's recommendation to set the value at \$808,700. No change

**18-004 River City Investments – Parcel #005141000:** Accept Assessor's recommendation to set the value at \$185,100. Reduced from \$215,120. After review and correction of parcel information, adjusted value to previous year's value.

**18-005 Fry, Lana – Parcel #000295000:** Accept Assessor's recommendation to set the value at \$117,790. Reduced from \$123,110. After physical review, adjusted value to reflect condition and valued to reflect probable market value.

**18-006 Quick, Dennis – Parcel #003095000:** Accept Assessor's recommendation to set the value at \$530,870. No change.

**18-007 Zwiener, Sandra- Parcel #001568500:** Accept Assessor's recommendation to set the value at \$204,980. No change

**18-008 Otoe County Wildlife Club – Parcel #002315000:** Accept Assessor's recommendation to set the value at \$211,040. No change

**18-009 Otoe County Wildlife Club – Parcel #003855500:** Accept Assessor's recommendation to set the value at \$261,090. No change

**18-010 Otoe County Wildlife Club – Parcel #003856000:** Accept Assessor's recommendation to set the value at \$382,130. No change

**18-011 Levins, Tim – Parcel #002072000:** Accept Assessor's recommendation to set the value at \$102,280. No change

**18-012 Hess, Michelle and Jackson, Kenneth – Parcel #005218000:** Accept Assessor's recommendation to set the value at \$98,630. Reduced from \$102,350. After review of comparable sales, adjusted value to reflect market value.

**18-013 Crownover, Tyler – Parcel #002867000:** Accept Assessor's recommendation to set the value at \$627,350. No change

**18-014 Umland, Verda – Parcel #001217500:** Accept Assessor's recommendation to set the value at \$212,820. No change

**18-015 Umland, Verda – Parcel #999554989:** Accept Assessor's recommendation to set the value at \$40,840. No change

**18-016 Juilfs, Timothy – Parcel #999554986:** Accept Assessor's recommendation to set the value at \$811,140. No change

**18-017 Petersen, Terry & Patricia – Parcel #004633500:** Accept Assessor's recommendation to set the value at \$80,580. Reduced from \$81,580. Land use recalculation completed for 2018. After protest review, corrected dry tillable acres.

**18-018 Varenhorst, Jennifer and Harvey- Parcel #004290500:** Accept Assessor's recommendation to set the value at \$34,010. No change

**18-019 Boldt, Milton – Parcel #000119500:** Accept Assessor's recommendation to set the value at \$6,160. Reduced from \$9,210. Corrected lot size and adjusted value to reflect agricultural use. Adjusted grain bin value per age and condition

**18-020 Boldt, Milton – Parcel #000474500:** Accept Assessor's recommendation to set the value at \$1,060. Reduced from \$3,390. After review, adjusted value to reflect agricultural use.

**18-021 Boldt, Milton – Parcel #000475500:** Accept Assessor's recommendation to set the value at \$2,220. Reduced from \$4,360. Corrected lot size and adjusted value to reflect agricultural use.

**18-022 Boldt, Milton – Parcel #000687000:** Accept Assessor's recommendation to set the value at \$3,680. Reduced from \$6,240. Corrected lot size and adjusted value to reflect agricultural use.

**18-023 Boldt, Milton – Parcel #000688000:** Accept Assessor's recommendation to set the value at \$2,680. Reduced from \$5,550. Corrected lot size and adjusted value to reflect agricultural use.

**18-024 Boldt, Milton – Parcel #000688500:** Accept Assessor's recommendation to set the value at \$1,790. Reduced from \$3,240. Corrected lot size and adjusted value to reflect agricultural use.

**18-025 Boldt, Milton – Parcel #000689000:** Accept Assessor's recommendation to set the value at \$1,380. Reduced from \$2,380. Corrected lot size and adjusted value to reflect agricultural use.

**18-026 Boldt, Milton – Parcel #001918000:** Accept Assessor's recommendation to set the value at \$20,120. Reduced from \$30,040. Corrected lot size and adjusted value to reflect agricultural use. Adjusted depreciation of outbuildings to reflect age and condition.

**18-027 Boldt, Milton – Parcel #002122000:** Accept Assessor's recommendation to set the value at \$2,560. Reduced from \$6,530. Corrected land use to reflect agricultural use. Adjusted depreciation of outbuilding to reflect age and condition.

**18-028 Boldt, Milton – Parcel #002636000:** Accept Assessor's recommendation to set the value at \$121,170. Reduced from \$138,830. Corrected land use per review and adjusted value to market.

**18-029 Boldt, Milton – Parcel #999552765:** Accept Assessor's recommendation to set the value at \$400. Reduced from \$620. Corrected lot size and adjusted value to reflect agricultural use.

**18-030 Boldt, Milton – Parcel #999554305:** Accept Assessor's recommendation to set the value at \$500. Reduced from \$1,230. Corrected lot size and adjusted value to reflect agricultural use.

**18-031 Halvorsen, John David & Cheryl Ann – Parcel #004541000:** Accept Assessor's recommendation to set the value at \$294,230. Reduced from \$322,620. Corrected parcel to agricultural use. Parcel is contiguous to farmed land owned by the same owner. Current use of the property is a dairy farm.

**18-032 Poppe, Eldon – Parcel #004615000:** Accept Assessor's recommendation to set the value at \$338,460. No change

**18-033 Rakes, Ramona – Parcel #004136000:** Accept Assessor's recommendation to set the value at \$75,980. No change

**18-034 Thomsen, Michael – Parcel #000293540:** Accept Assessor's recommendation to set the value at \$136,310. Reduced from \$155,290. Corrected residence information and adjusted value.

**18-035 Hartman, Julie – Parcel #003452000:** Accept Assessor's recommendation to set the value at \$86,450. Reduced from \$93,250. Adjusted depreciation of single family residence to reflect condition and adjusted value to reflect market. Lot values were equalized throughout the village. No lot value change.

**18-036 American Meter Co. – Parcel #003050000:** Accept Assessor's recommendation to set the value at \$5,424,990. No change

**18-037 American Meter Co. – Parcel #003051000:** Accept Assessor's recommendation to set the value at \$1,765,670. No change

**18-038 Taylor, Craig & Neely – Parcel #000153000:** Accept Assessor's recommendation to set the value at \$336,730. Reduced from \$386,440. Comparable sales reduced value approximately 13% to reflect market value.

**18-039 Barnett, Paul – Parcel #004355500:** Accept Assessor's recommendation to set the value at \$642,600. Reduced from \$678,850. Corrected land use per FSA certification and value was adjusted to be equalized with agricultural parcels in Otoe County within the same market area.

**18-040 Resso, Michael – Parcel #001332000:** Accept Assessor's recommendation to set the value at \$102,500. No change

**18-041 Fox, Deborah – Parcel #004047000:** Accept Assessor's recommendation to set the value at \$39,100. Reduced from \$47,210. Adjusted depreciation of mobile home to cost tables and adjusted value to be equalized with similar properties in Otoe County.

**18-042 Lant, Jeannie – Parcel #000734500:** Accept Assessor's recommendation to set the value at \$70,390. Reduced from \$84,150. Adjusted depreciation for age and condition. Reviewed comparable sales and adjusted value to reflect market.

**18-043 Scheitel, Jeff & Shari – Parcel #005267000:** Accept Assessor's recommendation to set the value at \$129,140. Reduced from \$141,320. Adjusted to reflect market value after review of property and comparable sales.

**18-044 Volkmer, Carolyn – Parcel #003174000:** Accept Assessor's recommendation to set the value at \$100,800. No change

**18-045 4V Farms, LLC – Parcel #003015000:** Accept Assessor's recommendation to set the value at \$660,510. No change

**18-046 Gay, Brett & Robyn – Parcel #999555444:** Accept Assessor's recommendation to set the value at \$70,570. Reduced from \$92,320. The parcel is valued as rural residential. After review, 2018 value adjusted to be valued as outlying acres to adjoining parcel owned by the same owner.

**18-047 A. Logan Properties, LLC – Parcel #005537500:** Accept Assessor's recommendation to set the value at \$18,870. No change

**18-048 A. Logan Properties, LLC – Parcel #001802000:** Accept Assessor's recommendation to set the value at \$101,840. Reduced from \$112,810. After review of information submitted and similar properties, adjusted value to reflect probable market value of property with 1<sup>st</sup> story retail store with 2<sup>nd</sup> story updated apartment.

**18-049 Kirby, Raymond – Parcel #003989000:** Accept Assessor's recommendation to set the value at \$543,590. Reduced from \$573,910. Land use was corrected per supplied FSA map and value was adjusted to be equalized with agricultural parcels in Otoe County within the same market area.

**18-050 Goeglein, Tom – Parcel #003012500:** Accept Assessor's recommendation to set the value at \$287,700. No change

**18-051 Goeglein, Tom – Parcel #004514000:** Accept Assessor's recommendation to set the value at \$489,450. No change

**18-052 Syracuse Senior Housing II Limited Partnership – Parcel #999554033:** Accept Assessor's recommendation to set the value at \$272,100. Reduced from \$576,020. After review of income data supplied, adjusted 2018 assessed value using the income approach to value.

**18-053 Syracuse Senior Housing II Limited Partnership – Parcel #999554031:** Accept Assessor's recommendation to set the value at \$121,350. Reduced from \$273,310. After review of income data supplied, adjusted 2018 assessed value using the income approach to value.

**18-054 Rumery, Fred & Pamela – Parcel #001358500:** Accept Assessor's recommendation to set the value at \$106,870. Reduced from \$113,460. After physical review of property and comparable sales adjusted value to reflect market.

**18-055 Shallenberger, Rick – Parcel #000745500:** Accept Assessor's recommendation to set the value at \$125,480. Reduced from \$141,990. Adjusted lot value to be equalized with similar properties and adjusted buildings to reflect cost and market value.

**18-056 Pray, Luke – Parcel #003349000:** Accept Assessor's recommendation to set the value at \$54,040. No change

**18-057 Shawhan, Karl – Parcel #000946500:** Accept Assessor's recommendation to set the value at \$250,990. Reduced from \$288,620. After review of the appraisal submitted and comparable sales, reduced value approximately 13% to reflect market value.

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 4:10 p.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 24<sup>th</sup> day of July, 2018.

Janene Bennett  
Otoe County Clerk