

Board of Equalization
June 20, 2019

At 9:00 a.m. a meeting of the Board of Equalization was called to order by Chairman Jerad Sornson. Answering present at roll call were Commissioner Sornson, Commissioner Freshman and Commissioner Thurman. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, and County Clerk, Jennifer Bassinger.

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

Commissioner Thurman made a motion, seconded by Commissioner Freshman 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 Sornson called for a vote. Voting aye were Commissioners Freshman, Thurman and Sornson. 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 11th, 2019, 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 20, 2019; July 9, 2019, July 16, 2019 and if it becomes necessary July 23, 2019.

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 2019 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 2019 Assessment Roll to County News Media by County Assessor including the 2018 Level of Value

Exhibit B) 2019 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission

Exhibit C) 2019 Agricultural Land Values by Market Area for Otoe County

Exhibit D) 2019 Otoe County Agricultural Market Area Map

Exhibit E) Ag Ground Sales Sheet used to set 2019 values

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

Exhibit G) Otoe County 2019 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, 2019 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 Freshman made a motion, seconded by Commissioner Thurman 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 2019 and will become a part of the permanent record. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Thurman, Sornson, and Freshman. Nay – none. Motion carried.

There were no scheduled appointments.

There being no further business to come before the Board of Equalization, Chairman Sornson recessed the meeting to be reconvened at 9:30 a.m. on July 9, 2019, unless otherwise notified.

I, Jennifer Bassinger, 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 20th day of June 2019.

Jennifer Bassinger
Otoe County Clerk

**Board of Equalization
July 9, 2019**

At 9:30 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Chairman of the Board, Jerad Sornson. Answering present at roll call were Commissioner Sornson, Commissioner Parsons and Commissioner Speth. Also, in attendance were the Otoe County Assessor, Christi Smallfoot, County Clerk, Jenny Bassinger, and Commissioner Rick Freshman.

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

Chairman Sornson acknowledged that Exhibits A thru N had been received as evidence of record when hearing protest cases for tax year 2019 and will become part of the permanent record.

Those appearing before the Board of Equalization on July 9, 2019, 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, 2019. 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.

19-01 Otoe County Wildlife Club – N ½ SW ¼ Less Hwy ROW, 24-9-13– Parcel #003855500: Total assessed value \$261,090; Requested value \$75,800 Exhibit #19-01 included taxpayer's filed protest form, narrative, parcel information, 501C3 documentation, warranty deed, acknowledgement of gift, agreement and farm rental agreement. Testimony given by Sean Petersen: This parcel, and #003856000, were gifted to the Otoe County Wildlife Club. The only income to the property to pay the taxes comes from renting the farm ground. Currently, the taxes are higher than the rental income. Mr. Petersen stated that there is no hunting and no scheduled events held at the property. There is target practice available. There are 113 members that have keys and access to the property. Ms. Smallfoot indicated that the agreement submitted is not signed or filed with the Register of Deeds and she cannot use this to acknowledge restrictions of property use. Many properties that are classified as recreational do not have income for the property.

19-02 Otoe County Wildlife Club – W ½ NW ¼ Less Hwy ROW, 24-9-13 – Parcel #003856000: Total assessed value \$382,130; Requested value \$106,770 Exhibit #19-02 included taxpayer's filed protest form, narrative, parcel information, 501C3 documentation, warranty deed, acknowledgement of gift, agreement and farm rental agreement. Testimony given by Sean Petersen: This parcel, and #003855500, were gifted to the Otoe County Wildlife Club. The only income to the property to pay the taxes comes from renting the farm ground. Currently, the taxes are higher than the rental income. Mr. Petersen stated that there is no hunting and no scheduled events held at the property. There is target practice available. There are 113 members that have keys and access to the property. Ms. Smallfoot indicated that the agreement submitted is not signed or filed with the Register of Deeds and she cannot use this to acknowledge restrictions of property use. Many properties that are classified as recreational do not have income for the property.

19-03 Wirth Foundation, Inc. - 5-9-14 – Parcel #001450000: Total assessed value \$451,350; Requested value \$225,675 Exhibit #19-03 included taxpayer's filed protest form. Testimony given by Duane Smith: The land floods when the Missouri River reaches 18.6". He feels that the parcel should not be valued as regular farm ground because of chemicals and sand left from flooding. Ms. Smallfoot stated that the Form 422 valuation protest is for the 2019 valuation and asked if there was any incorrect information on the value as of January 1, 2019, but the information presented would be taken into consideration for the Form 425, Destroyed Real Property. Mr. Smith indicated that that the information used for the January 1st valuation were correct. Ms. Smallfoot stated that there are many unknowns with the flooded areas as some are still under water and not accessible to view the damage. To help with the determinations for the damaged properties, the Assessor's office will be using drones and may need to have soil studies done.

19-04 Wirth Foundation, Inc. - 8-9-14 – Parcel #001917500: Total assessed value \$860,290; Requested value \$430,145 Exhibit #19-04 included taxpayer's protest form. Testimony given by Duane Smith: See testimony given with Exhibit #19-03.

19-05 Wirth Foundation, Inc. - 7-9-14 – Parcel #001773000: Total assessed value \$756,730; Requested value \$378,365 Exhibit #19-05 included taxpayer's protest form. Testimony given by Duane Smith: See testimony given with Exhibit #19-03

19-06 Wirth Foundation, Inc. - Lot 5 SE ¼ SE ¼ 6-14-14 – Parcel #001602500: Total assessed value \$263,840; Requested value \$131,920 Exhibit #19-06 included taxpayer's protest form. Testimony given by Duane Smith: See testimony given with #19-03.

19-07 Kelly & Angela Bessey – Lots 1 & 2 Meyers Subdivision in NE ¼ 30-9-9; Parcel #004430000; Total assessed value \$170,550; Requested value \$142,550 Exhibit # 19-07 included taxpayers' protest form. Testimony given by Kelly Bessey: The buildings are made of used material and are overvalued. The carports are portable. Ms. Smallfoot stated that due to a change in 2010, portable structures receive a value. She confirmed that two buildings were connected, have electricity and crushed rock floors. The building that was built in 1980 will need to be reduced by 15% due to depreciation. The carports quality could be decreased due to being built with used material. Ms. Smallfoot explained that all rural residential properties were increased by \$4,000 on the first acre based on sales. There were no other changes to the land value.

19-08 Craig Bolz – Tract in NE corner of NE ¼ NE ¼ 21-9-9 – Parcel #003535500: Total assessed value \$101,940; Requested value \$83,850 Exhibit #19-08 included taxpayer's protest form. Testimony was given by Craig Bolz: Mr. Bolz stated that he has lived on the property for 40 years and has realized that he has an unbuildable lot if he would need to rebuild because of zoning regulations. Realtors call this type of property an out lot. Commissioner Parsons explained that all rural residential property increased for the first acre due to sales. Ms. Smallfoot said she would speak with the County Surveyor on the regulations and if Mr. Bolz would be allowed to rebuild if necessary.

19-09 Jerry Moeller – 12-7-14- Lot 1 in Gov. Lot 1 NE ¼ – Parcel #002436500: Total assessed value \$40,330; Requested value \$36,330 Exhibit #19-09 included taxpayer's protest form. Testimony was given by Jerry Moeller:

19-10 Jerry Moeller –26-8-12- Lot 1 of Walter Neemann Subdivision in NE ¼ - Parcel #004022500: Total assessed value \$86,890; Requested value \$82,890 Exhibit #19-10 included taxpayer's protest form. Testimony was given by Jerry Moeller:

This property is next door to a commercial hog farm and does not feel the value should increase. Ms. Smallfoot explained that all rural residential properties increased by \$4,000 for the first acre based on sales.

19-11 Irvin Stall – No legal description provided – Parcel #001900500: Total assessed value: \$175,970; Requested value \$157,000 Exhibit 19-11 included taxpayer's protest form with attached narrative and valuation change notice. Testimony was given by: Irvin Stall: There was 16 foot of an enclosed porch torn off during the remodel and a the 16" plus an additional 8" area was replaced in the remodel and an attached garage was added. One third of the land is landlocked with no access. There is a private drive that he is paying taxes on. Ms. Smallfoot explained that all rural residential properties were increased \$4,000 for the first acre based on sales and the increase on this property was \$3,500 total because the outlying acres went down. The home value was increased \$30,000 due to increased quality. The building permit for the remodel was for \$68,000. She feels the home could sell for the value given, but the building values could be reduced.

19-12 Jerry Martin – 14-8-14 – Frac SE ¼ with accr. & frac SW ¼ with accr. & pt NW ¼ 2cc NE ¼ - Parcel #002672000: Total assessed value: \$475,140; Requested value \$127,075 Exhibit 19-12 included taxpayer's protest

form. Testimony was given by Clint Martin with Jerry Martin and family present: Mr. Martin stated that he completed the Form 422 in preparation for the Form 425 for Damaged Real Property. Ms. Smallfoot confirmed the information on file for the January 1, 2019 value was correct and verified that a building that was destroyed with the March flooding was still standing as of that date. Mr. Martin said that they have lost six crops in the last ten years. Ms. Smallfoot indicated that there are no sales for bottom ground to use for value.

19-13 Jerry Martin – 23-8-14 Frac NE ¼ with accr & 1.5ac in NW ¼ with acc. – Parcel #003741000 – Total assessed value \$482,290; Requested value \$99,620 Exhibit #19-13 included taxpayer's protest form. Testimony was given by Clint Martin with Jerry Martin and family present: See Exhibit 19-13 testimony.

19-14 Voelker Farms, LLC – 25-8-14 part of the NE 1/4 – Parcel #003933500 – Total assessed value \$402,750; Requested value \$150,000 Exhibit #19-14 included taxpayer's protest form and an acreage and production report. Testimony was given by John Voelker: This property is North of OPPD along the Missouri River. He understands that the Assessor is unable to value land that lies in the flood plain, but feels that it is overvalued because of the elevation. He stated that the current value is \$5,213/acre and he would sell it to the County for half of that value. He feels that the value is too high for land with these characteristics. Ms. Smallfoot stated that any adjustments made to his value based on characteristics would need to be applied to all parcels with similar characteristics.

19-15 Rhobie Lechner – 14-8-14 Frac pt SW ¼ & pt frac SW ¼ NW ¼ E of R & Acc less tract – Parcel #002671500 – Total assessed value \$262,830; Requested value \$131,415 Exhibit #19-15 included taxpayer's protest form, valuation change notice and photos. Testimony was given by Rhobie Lechner: Ms. Lechner stated that with the 2011 flood, values were lowered for one year. With the flood, there is no production and questions how they pay with no crop. The land is cash rented and the farmer has crop insurance. Ms. Smallfoot stated that the Form 422 is for protesting the value of the property as of January 1st and that the Form 425 that Ms. Lechner submitted would be for determining flood damages. The testimony and information submitted would be taken into consideration for Form 425.

19-16 Rhobie Lechner – 15-8-14 Frac NE ¼ of CB&Q RR less tract – Parcel #002773500 – Total assessed value \$5,100; Requested value \$2,550 Exhibit #19-16 included taxpayer's protest form, valuation change notice and photos. Testimony was given by Rhobie Lechner: See testimony from Exhibit #19-15

19-17 Jerry Pietzyk – 26-7-10 W ½ SW ¼ less Hwy ROW – Parcel #003992500 – Total assessed value \$265,790; Requested value \$218,251 Exhibit #19-17 included the taxpayer's protest form. Testimony was given by Mike Pietzyk: Mr. Pietzyk feels the value is too high compared to sales in the area. He confirmed that the total of dry acres is correct

19-18 Jerry Pietzyk – 26-7-10 NW ¼ - Parcel #003991500 – Total assessed value \$653,310; Requested value \$573,320 Exhibit #19-18 included taxpayer's protest form. Testimony was given by Mike Pietzyk: Mr. Pietzyk feels the value is too high compared to sales in the area. The acre classifications are incorrect and will provide certification to correct. This land is irrigated and is valued at \$5,600/acre and current sales of irrigated land is \$5,100/acre. Mr. Pietzyk stated that the irrigation is 300/gallon/minute and is barely considered irrigated.

19-19 Jerry Pietzyk – 27-7-10 NE ¼ NE ¼ - Parcel #004102000 – Total assessed value \$119,880; Requested value \$113,880 Exhibit #19-19 included taxpayer's protest form. Testimony was given by Mike Pietzyk: Mr. Pietzyk feels the value is too high compared to sales in the area. The acre classifications are incorrect and will provide FSA report.

19-20 Mike Pietzyk – 29-7-10 Tract 29-B SE ¼ - Parcel #999554572 – Total assessed value \$253,700; Requested value \$196,614 Exhibit #19-20 included taxpayer's protest form. Testimony was given by Mike Pietzyk: Mr. Pietzyk stated that this is all hill ground is valued at \$5,032/acre and feels that it is valued too high as irrigated land near him sold for \$5,100/acre.

19-24 Paula Boan – Lot 6 Blk 12 Belmont Addition – Parcel #002370500 – Total assessed value \$61,130; Requested value \$55,330 Exhibit #19-24 included taxpayer's protest form with attached narrative. Testimony was given by Paula Boan: Ms. Boan stated that the deck was removed and a new larger deck replaced it. She does not feel that this should increase the value as it is not living space. Ms. Smallfoot indicated that the value increased for the deck and market value of the home. Comparable homes have sold for the same or more than the assessed value and feels this home would sell for approx. \$70,000. The new deck was constructed with composite material which is higher quality.

19-27 J.W. Chatam and Associates – Commissioner Parsons made a motion, seconded by Commissioner Speth, to dismiss this protest based on the failure to properly identify the parcel being protested. Chairman Sornson called for a vote. Voting aye were Commissioners Parsons, Speth and Sornson. Nay – none. Motion carried.

This concluded protest hearings for July 9, 2019.

There being no further business to come before the Board of Equalization, Chairman Sornson recessed the meeting at 11:44 a.m. and to be reconvened at 9:00 a.m. on July 16, 2019.

I, Jennifer Bassinger, 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 9th day of July, 2019.

Jennifer Bassinger
Otoe County Clerk

**Board of Equalization
July 16, 2019**

At 9:00 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Vice-Chairman of the Board, James Parsons. Answering present at roll call were Commissioners Parsons, Commissioner Freshman and Commissioner Thurman. Also, in attendance was Otoe County Assessor Christi Smallfoot and Otoe County Clerk Jennifer Bassinger.

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

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

Vice-Chairman Parsons acknowledged that the Exhibits A through N were received June 20, 2019 and entered as evidence of record when hearing valuation protest cases for tax year 2019 and will become part of the permanent record.

Those appearing before the Board of Equalization on July 16, 2019 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 protestor 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 Vice-Chairman announced that each protestor would receive a copy of his protest form indicating the Assessor's recommendation and the Board's determination on or before August 2, 2019. 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 Commissioner (TERC). The appeal form may be obtained from the County Clerk.

19-28 John F. Recknor – 30-9-9 Lt Blk 1 Evergreen Plaza 2nd Subdivision in NW ¼ SW ¼ - Parcel #999555585: Total assessed value \$57,880; Requested value \$30,000 Exhibit #19-28 included taxpayer's filed protest form with attached narrative. Testimony was given by John Recknor: This is neighboring property to his residence and was purchased approximately one year ago and the purchase price was \$31,000. The property was sold to him at \$10,000/acre. The asking price for other acres in the subdivision is \$20,000/acre and is subdivided for commercial use. There is a permanent easement on record for the well and allows Mr. Recknor to dig it up for maintenance if needed. The only access to this property is through another property he owns. He feels that the property is not worth as much to others due to accessibility and the impediments to fully develop the area.

This concluded the protest hearings for July 16, 2019.

There being no further business to come before the Board of Equalization, Commissioner Freshman made a motion, seconded by Commissioner Thurman, to recess the meeting at 9:18 a.m. to be reconvened July 23, 2019 at 9:30 a.m. Vice-Chairman called for a vote. Voting aye were Commissioners Freshman, Thurman and Parsons. Nay – none. Motion carried.

I, Jennifer Bassinger, 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 16th day of July, 2019.

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.

19-21 Glaser Holding Hunting, LLC – NE ¼ NW ¼ & W ½ NW ¼, 33-8-10 – Parcel #004711500: Total Assessed Value \$526,540; Requested Value \$384,374 Reason for protest: Property class should be agricultural not recreational. Land values in this area have decreased over the past several years. Exhibit # 19-21 included taxpayer's filed protest form.

19-22 Glaser Holding Hunting, LLC – SE ¼ NW ¼ & N ½ SW ¼, less 10.1 acres, 33-8-10 – Parcel #004712500: Total Assessed Value \$605,450; Requested Value \$441,979 Reason for protest: Property class should be agricultural not recreational. Land values in this area have decreased over the past several years. Exhibit # 19-22 included taxpayer's filed protest form.

19-23 Glaser Holding Hunting, LLC – S ½ SW ¼ 33-8-10, South Russell – Parcel #004713500: Total Assessed Value \$272,000; Requested Value \$198,560 Reason for protest: Property class should be agricultural not recreational. Land values in this area have decreased over the past several years. Exhibit # 19-23 included taxpayer's filed protest form.

19-25 Christopher Ely – 25-9-13 Lot B River Ridge 3rd Subd in N ½ NE ¼, 3.72ac Wyoming - Parcel #999555603: Total Assessed Value \$38,340; Requested Value \$10,280 Reason for protest: The land was purchased for agricultural use and to prevent development. The land was purchased from a developer and the protester does not want houses built on it. The land is incorrectly assessed as development property and should be assessed as farmland. Exhibit 19-25 included the taxpayer's filed protest form.

19-26 Christopher Ely – 25-9-13 Tract 25-D in N ½ NE ¼, 7.46ac Wyoming - Parcel #999554341: Total Assessed Value \$50,580; Requested Value \$26,380 Reason for protest: The land was purchased for agricultural use and to prevent development. The land was purchased from a developer and the protester does not want houses built on it. The land is incorrectly assessed as development property and should be assessed as farmland. Exhibit 19-26 included the taxpayer's filed protest form.

19-29 Thomas Walters – Lots 1 & 2 Blk 28 Prairie City Addition – Parcel #004173000: Total Assessed Value \$103,500; Requested Value \$80,000 Reason for protest: The property has almost doubled in value due to chasing sales. The home is 1 bedroom, 1 bathroom, built in the 1920's with an unfinished basement and no permanent outbuildings. There has been a new roof and windows. Exhibit 19-29 included the taxpayer's filed protest form.

19-30 Dan Bokamper – 32-8-11 Lot 1 Bokamper Subd in SE ¼ SE ¼ - Parcel #004626000: Total Assessed Value \$118,270; Requested Value \$110,320 Reason for protest: The land value doubled from 2018 to 2019 and there were no changes. There is no agriculture on the property. Exhibit 19-30 included taxpayer's filed protest form.

19-31 Ruby Glover – 16-8-14 Tract in NE ¼ SE ¼, 6.44ac Four Mile - Parcel #002904500: Total Assessed Value \$158,160; Requested Value \$154,160 Reason for protest: There is rock road on one side, no level land to build on, and not enough land to farm. Exhibit 19-31 included taxpayer's filed protest form.

19-32 Denise Knutson – 21-8-9- NE ¼ less tract 21-A, 149.99ac South Palmyra – Parcel #999555432: Total Assessed Value \$472,360; Requested Value \$470,080 Reason for protest: Grain bins were removed Summer 2017. Exhibit 19-32 included taxpayer's filed protest form.

19-33 Rough It Outfitters, LLC – 4-9-14 - S 2063' of S ½ W of river except W 640', 113.75ac Wyoming – Parcel #001272500: Total Assessed Value \$136,090; Requested Value \$108,062.50 Reason for protest: This parcel and two others have the same terrain and are used as a hunt club and for recreation. No commodities are planted or harvested and

there are no permanent structures. The parcel is 100% inundated due to flooding and are not usable. Exhibit 19-33 included taxpayer's filed protest form with attached narrative, map and photo.

19-34 Rough It Outfitters, LLC – 4-9-14 - S 978' of N 3471' lying W of river and E of Weeping Water Creek and Accretions, 77.1ac Wyoming – Parcel #001272000: Total Assessed Value \$85,740; Requested Value \$73,245 Reason for protest: This parcel and two others have the same terrain and are used as a hunt club and for recreation. No commodities are planted or harvested and there are no permanent structures. The parcel is 100% inundated due to flooding and are not usable. Exhibit 19-34 included taxpayer's filed protest form with attached narrative, map and photo.

19-35 Rough It Outfitters, LLC – 9-9-14 – 465' x 1520' tract, 10.98ac Wyoming – Parcel #999555643: Total Assessed Value \$33,410; Requested Value \$10,431 Reason for protest: This parcel was recently split from another and the value increased \$10,200. This parcel and two others have the same terrain and are used as a hunt club and for recreation. No commodities are planted or harvested and there are no permanent structures. The parcel is 100% inundated due to flooding and are not usable. Exhibit 19-35 included taxpayer's filed protest form with attached narrative, map and photo.

19-36 Connie Kucera – 21-8-11 Tract 271' x 530' in N ½ NW ¼, 3.5ac Syracuse - Parcel #003516500: Total Assessed Value \$37,500; Requested Value \$33,500 Reason for protest: There are five, acre parcels for sale in a more desirable part of town to build on for #33,000. This 3.5 acres is in the flood plain area and is unbuildable. Exhibit #19-36 included taxpayer's filed protest form and notice of valuation change.

19-37 Thomas & Marcella Ament – 33-7-10 tract in NE ¼ NE ¼, 10.77ac South Branch - Parcel #004687000: Total Assessed Value \$62,910; Requested Value \$59,450 Reason for protest: The tract of land will never be residential with the current owners and there have been no improvements. The parcel is all farm ground and should be designated as agricultural. There are no streets, water or sewer access to the tract which would make it cost prohibitive for new construction. Exhibit 19-37 included taxpayer's filed protest form with attached narrative and notice of valuation change.

19-38 Marsha Bacon – 27-7-11 A tract in SE ¼ NE ¼, 20.54ac Osage - Parcel #004105500: Total Assessed Value \$256,190; Requested Value \$251,190 Reason for protest: The land rents for \$70/acre; 16 rentable acres for a total of \$1,120 per year. The land is overvalued for pasture. Exhibit #19-38 included taxpayer's filed protest form.

19-39 Exhibit number not assigned

19-40 Marvin & Vivian Bando – 10-8-13 Lot A, Valley View 4th Subdivision, a tract of land in SW ¼ of SW ¼, - Parcel #999554780: Total Assessed Value \$38,110; Requested Value \$16,000 Reason for protest: Currently valued as rural residential, but used as ag land with row crop. Exhibit #19-40 included taxpayer's filed protest form and assessment summary.

19-41 Boyd Heritage Farms, LLC – 32-9-14 pt GL 22 & 26 and GL 23-25 in SE ¼ & SW ¼ SE ¼ less tract 32C and pt GL 14,18,19,20,21, & all lots 15,16,17 in NE ¼, 141.99ac Wyoming - Parcel #999555169: Total Assessed Value \$402,050; Requested Value \$200,000 Reason for protest: Flood damaged, supplemented with Form 425. Exhibit #19-41 included taxpayer's filed protest form and notice of valuation

19-42 Jason Brandt – 28-7-11 Tract 28-A in SW ¼ NW ¼, 10.88ac Osage - Parcel #999554687: Total Assessed Value \$340,770; Requested Value \$283,510 Reason for protest: Buildings that have not changed in 11 years went up 25.6% in value. Exhibit 19-42 included taxpayer's filed protest form.

19-43 C & D Family Farms, LLC 19-7-13 – SE ¼ SW ¼, 40ac Rock Creek - Parcel #003298000: Total Assessed Value \$190,310; Requested Value \$141,570 Reason for protest: The house does not have electricity or water and is unlivable. It is to be demolished. Exhibit 19-43 included taxpayer's filed protest form.

19-44 C & D Family Farms, LLC 20-7-13 NW ¼, 160ac Rock Creek - Parcel #003398500: Total Assessed Value \$564,910; Requested Value \$564,500 Reason for protest: No buildings, gone in 2017. Exhibit 19-44 included taxpayer's filed protest form.

19-45 Penny Clark - S ½ Lot 2 and all Lot 3 Blk 8 Puffers Add. to Talmage – Parcel #001839500: Total Assessed Value \$21,570; Requested Value \$6,000 Reason for protest: Water froze and ruined flooring and wiring during the winter of 2017 and was damage from renters. Lot is worth \$500 according to realtor. Exhibit 19-45 included taxpayer's filed protest form

19-46 Jeffrey Damme – 35-7-11 Lot 1 W&M Damme Subd in NW ¼ NE ¼ - Parcel #999554953: Total Assessed Value \$443,110; Requested Value \$439,110 Reason for protest: Property tax increased 10% from 2018. There have been no improvements. Most land values in Otoe County have decreased 2-3% over the past 2 years. This is a rural acreage in a not so marketable area for resale. Exhibit 19-46 included taxpayer's filed protest form

19-47 Shawn Hittle – Lot 11, Blk 106, Palmyra proper – Parcel #002213000: Total Assessed Value \$16,820; Requested Value \$3,500 Reason for protest: Purchased the house for \$3,750. The house was uninhabitable and parts were falling in. The lot might be worth \$3,500 if the home were demolished and the hole filled. Several comparable parcels were listed. Exhibit 19-47 included taxpayer's filed protest form

19-48 Dean Krog – 12-7-13 tracts (227x213) and (73x194) in NE ¼ NE ¼, 1.44ac Rock Creek - Parcel #002431000: Total Assessed Value \$71,030; Requested Value \$67,030 Reason for protest: There have been no improvements to the property and valued increased \$7,000. Exhibit 19-48 included taxpayer's filed protest form.

19-49 Raymond Lempka – 27-7-9 Tract 27-F in NW ¼ NW ¼, 14.67ac Hendricks - Parcel #004097500: Total Assessed Value \$69,010; Requested Value \$86,500 Reason for protest: The AC was never updated and cost of a roof and siding was \$15,300. Exhibit 19-49 included taxpayer's filed protest form.

19-50 Steven Painter – 16-7-13 Lot 1 Burger Subd in W ½ SW ¼, 2 ac Rock Creek - Parcel #002853000: Total Assessed Value \$75,710; Requested Value \$71,710 Reason for protest: Fears the increase in value is a result of including Lot 2 of the subdivision that has no clear division from Lot 1. Exhibit 19-50 included taxpayer's filed protest form with attached narrative.

19-51 William Vollman – 4-8-11 & 3-8-11 New lot 1 admin Replat Vollman subd in NE ¼ sec 4 & NW ¼ sec 3, 6.82ac Syracuse – Parcel #001236500: Total Assessed Value \$186,430; Requested Value \$154,660 Reason for protest: All improvements were replaced due to deterioration. The home was built at the turn of the century and the improvements were done to make it livable. Property value has increased 45% in a five-year period. Exhibit 19-51 included taxpayer's filed protest form with attached narrative.

19-52 Sandra Zwiener – 6-8-10 Tract in NW ¼ & SW ¼, 53.28ac South Russell – Parcel #001568500: Total Assessed Value \$204,980; Requested Value \$108,749 Reason for protest: Requesting a change in property class/zoning to agriculture to reflect actual land usage as detailed in the FSA documents and TERC decision; valuation to match TERC decision for tax year 2018. Exhibit 19-52 included taxpayer's filed protest form with attached narrative, TERC Decision and Order, FSA Farm Record, Report of Commodities and map.

19-53 Jennifer and Herman Varenhorst – All lots 9-10 and 11- Blk 29, Kearney Add to Nebraska City – Parcel #004290500: Total Assessed Value \$32,980; Requested Value \$19,340 Reason for protest: Property is overvalued. One comparable property sold for \$17,000 (\$1,400 each lot) with many upgrades over this property. The comparable is twice the size completed, livable space with paved access to the property. There have been no improvements since 2009 and feels this property has been singled out for increased values.

Board of Equalization July 23, 2019

At 9:30 a.m. the Otoe County Board of Equalization reconvened and was called to order by the Chairman of the Board, Jerad Sornson. Answering present at roll call were Commissioners Sornson, Commissioners Parsons, Commissioner Freshman, Commissioner Speth and Commissioner Thurman.

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

Assessor Christi Smallfoot requested board approval to send out notices to two landowners for a change in valuation regarding the following parcels: 1) \$530 was deducted from the value of Parcel #002299500 due to being previously

overvalued due to clerical error; 2) \$67,960 was deducted from the value of Parcel #001050500 due to being previously overvalued due to error when processing land use changes in computer system after parcel split. Commissioner Parsons made a motion, seconded by Commissioner Freshman, to approve the board notices as presented. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Parsons, Freshman, Speth, Thurman and Sornson. Nay – none. Motion carried.

The Assessor presented the following tax list corrections: 1) Parcel #001568500 – Deduct \$1,337.68 from tax year 2018 – Nebraska Tax Equalization & Review Commission order 2) Parcel #000030500 – Add \$37.78 to tax year 2019 – accelerated taxes paid due to sale of mobile home. Commissioner Speth made a motion, seconded by Commissioner Thurman to approve the tax list corrections as presented. There being no further discussion Chairman Sornson called for a vote. Voting aye were Commissioners Freshman, Speth, Thurman, Sornson and Parsons. Nay – none. Motion carried.

Chairman Sornson acknowledged a duplicate tax list correction that was presented to the Board. The correction for parcel #000074500 was first presented on May 14, 2019 and again on May 28, 2019. Ms. Smallfoot indicated that although the correction was submitted twice in error, the correction was only applied and collected on once.

Chairman Sornson acknowledged the receipt of the Assessor's 3-year plan. The plan covers the years 2020, 2021 and 2022. Ms. Smallfoot explained that every parcel has to have a physical review every six years. Nebraska City and Syracuse residential properties are scheduled to be reviewed in 2020. The plan also includes budget requests.

At 9:43 a.m. the Board of Equalization went into recess and reconvened at 9:57 a.m. with all Commissioners noted as present.

Chairman Sornson explained that at this time, the Board of Equalization would hear from taxpayer's that had a scheduled appointment in regards to the Form 425 Destroyed Real Property:

Exhibit 19-425-06 through 19-425-09 (4 parcels): Wirth Foundation, Inc. - Parcel #: 001602500, 001450000, 001773000 and 001917500. Description of damage: Unable to determine damage due to water and accessibility. The testimony was given by Duane Smith: Mr. Smith stated that one parcel is valued higher per acre vs. hill ground. He took the value divided by the total number of acres. Ms. Smallfoot said that an average cannot be done because of the differences in the use of the ground. She asked what had been left behind in previous years' floods. Mr. Smith stated that sand and debris are issues, as well as chemicals that get into the soil. The land is being cash rented and prevented planting is available to the operator.

The Board recessed at 10:10 a.m. and reconvened at 10:17 with all Commissioners noted as present.

Exhibit 19-425-39 through 19-425-49 (11 parcels), Louis Stukenholtz – Parcels #: 001559000, 569552821, 004531500, 004511000, 001560500, 002437500, 001723000, 001722500, 000642000, 000638000 and 004982500. Description of damage: Land completely covered in flood water. Unable to plant crop for 2019 crop year. Testimony was given by Louis Stukenholtz: Commissioner Sornson stated that the ground may need to be placed in a different sub-class. Ms. Smallfoot indicated and verified with Mr. Stukenholtz that 360 acres are classified as WRP. She stated that WRP land is already lower in value and would not recommend a lowering the value. She said that if the property is still underwater that it is hard to determine the extent of damage to the land. Parcels that have damage and a destroyed property report was filed will be reassessed January 2020.

The Board recessed at 10:25 a.m. and reconvened at 10:36 a.m. with all Commissioners noted as present.

Exhibit 19-425-24 through 19-425-29 (6 parcels), James Properties, LLC – Parcels #: 001450500, 001917000, 001602000, 001271500, 002056500, and 0012701000. Description of damage: Parcels are entirely under water and expect to find sand, debris, washouts and etc. Testimony was given by Mike and Brian James. They stated that the property is under water and it is unknown what will be found when the water recedes. They presented an estimate of \$342,000 for removing sand and debris from the 2011 flood. This amount was cost shared with a FSA program.

The following exhibits were scheduled on July 23, 2019 to present their Form 425, but did not appear before the board:

Exhibit 19-425-16 through 19-425-22 – Betty and Al Welte – Parcel #: 004511500, 004612000, 004512500, 004512000, 999554674, 004611000 and 004610000. Description of damage: Completely under water; unable to access.

Exhibit 19-425-15 – Pat Christiansen – Parcel # 004450500. Description of damage: No crop planted on this land. Flooded March 14, 2019 and still flooded as of July 5, 2019; probable destruction that will require repair.

Exhibit 19-425-02 – Boyd Heritage Farms, LLC –Parcel # 99555169 Description of damage: Water covering complete crop area which is approximately 63 acres – complete loss. After the water recedes, there will be sand and flood debris to remove.

The following are Form 425 exhibits that were filed and the taxpayer chose to have the form reviewed by the Board of Equalization without a scheduled appointment:

Exhibit 19-425-01 – Omaha Public Power District – Parcel #999555329 Description of damage: Water damage from flooding. Could not plant any of the fields due to flooding.

Exhibit 19-425-03 – Voelker Farms – Parcel #003933500 Description of damage: Land is underwater

Exhibit 19-425-04 – Jerry Martin – Parcel #002672000 Description of damage: Severe flooding which has displaced sand, debris and scouring the soil leaving it unplatable for the 2019 crop season. Large portion is still covered in water and county road is washed away.

Exhibit 19-425-05 – Jerry Martin – Parcel #003741000 Description of damage: Severe flooding which has displaced sand, debris and scouring the soil leaving it unplatable for the 2019 crop season. Large portion is still covered in water and county road is washed away.

Exhibit 19-425-10 – Rough It Outfitters – Parcel #001272500 Description of damage: 100% inundated with flood water; no ingress/egress; blown levee

Exhibit 19-425-11 – Rough It Outfitters – Parcel #999555643 Description of damage: 100% inundated with flood water; no ingress/egress; blown levee

Exhibit 19-425-12 – Rough It Outfitters – Parcel #001272000 Description of damage: 100% inundated with flood water; no ingress/egress; blown levee

Exhibit 19-425-13 – Rhobie Lechner – Parcel #002671500 Description of damage: Water is still on the farm and not able to assess damages

Exhibit 19-425-14 Rhobie Lechner – Parcel #002671500 Description of damage: Water is still on the farm and not able to assess damages

Exhibit 19-425-23 Robert Witte – Parcel #001560000 Description of damage: Under water and will stay that way into the fall or winter months.

Exhibit 19-425-30 Ronald Dale & Lucinda Everett – Parcel #001601500 Description of damage: Flooding prevented crop planting. There is a low water crossing to get to the property. The water in the ditch is 2 ½ to 4 feet deep depending on the river reading.

Exhibit 19-425-32 Ronald Dale & Lucinda Everett – Parcel #001599500 Description of damage: Flood keeps from planting crop to make a living. Flooding is on going from March 15, 2019

Exhibit 19-425-33 Ronald Dale & Lucinda Everett – Parcel #001600500 Description of damage: Ongoing flooding from Missouri River and Weeping Water Creek is preventing raising a crop.

Exhibit 19-425-34 Michael & Deborah Bean – Parcel #004426500 Description of damage: Land has been totally flooded since March 2019. No access and no crop; probable severe damage to wells and pivots; the damage to land by soil and debris is unknown.

Exhibit 19-425-35 Michael & Deborah Bean – Parcel #003834000 Description of damage: Land has been totally flooded since March 2019. No access and no crop; probable severe damage to wells and pivots; the damage to land by soil and debris is unknown.

Exhibit 19-425-36 Michael & Deborah Bean – Parcel #569552590 Description of damage: Land has been totally flooded since March 2019. No access and no crop; probable severe damage to wells and pivots; the damage to land by soil and debris is unknown.

Exhibit 19-425-37 Michael & Deborah Bean – Parcel #003325500 Description of damage: Land has been totally flooded since March 2019. No access and no crop; probable severe damage to wells and pivots; the damage to land by soil and debris is unknown.

Exhibit 19-425-38 Michael & Deborah Bean – Parcel #002672500 Description of damage: Land has been totally flooded since March 2019. No access and no crop; probable severe damage to wells and pivots; the damage to land by soil and debris is unknown.

The Board of Equalization recessed at 10:45 a.m. and reconvened at 10:53 a.m. with all Commissioners noted as present.

Having reviewed all Report of Destroyed Real Property reports (Form 425), Commissioner Sornson made a motion, seconded by Commissioner Parsons, to decrease the value of the properties to 50% value with the exception of waste and WRP. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Speth, Thurman, Sornson, Parsons and Freshman. Nay – none. Motion carried.

Listed below are the determinations for each parcel with a filed Report of Destroyed Property:

19-425-01 Omaha Public Power District – Parcel #999555329: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$1,085,770; decreased from \$2,171,450

19-425-02 Boyd Heritage Farms, LLC – Parcel #999555169: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$201,420; decreased from \$402,050

19-425-03 Voelker Farms – Parcel #003933500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$201,370; decreased from \$402,750

19-425-04 Jerry Martin – Parcel #002672000: Reassessed value is 50% of current year assessed value for all land uses except WRP and waste. Building value reassessed to \$0 value.

19-425-05 Jerry Martin – Parcel #003741000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$241,150; decreased from \$482,290

19-425-06 Wirth Foundation, Inc. – Parcel #001602500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$131,910; decreased from \$263,840

19-425-07 Wirth Foundation, Inc. – Parcel #001450000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$225,660; decreased from \$451,350

19-425-08 Wirth Foundation, Inc. – Parcel #001773000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$379,270; decreased from \$756,730

19-425-09 Wirth Foundation, Inc. – Parcel #001917500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$431,120; decreased from \$860,290

19-425-10 Rough It Outfitters, LLC – Parcel #001272500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$116,640; decreased from \$136,090

19-425-11 Rough It Outfitter, LLC – Parcel #999555643: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$14,400; decreased from \$23,400

19-425-12 Rough It Outfitters, LLC – Parcel #001272000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$77,070; decreased from \$85,740

19-425-13 Rhobie Lechner – Parcel #002671500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$131,430; decreased from \$262,830

19-425-14 Rhobie Lechner – Parcel #002773500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$2,550; decreased from \$5,100

19-425-15 Patrick & Kelley Christiansen -Parcel #004450500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$162,690; decreased from \$325,380

19-425-16 Betty Welte – Parcel #004511500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$153,360; decreased from \$360,710

19-425-17 Betty Welte – Parcel #004612000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$67,330; decreased from \$80,740

19-425-18 Betty Welte – Parcel #004512500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$75,470; decreased from \$150,860

19-425-19 Betty Welte – Parcel #004512000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$38,820; decreased from \$77,620

19-425-20 Betty Welte – Parcel #999554674: No adjustment to value made to WRP land; Current value \$5,250; No change

19-425-21 Betty Welte – Parcel #004611000: No adjustment to value made to WRP land; Current value \$10,660; No change

19-425-22 Betty Welte – Parcel #004610000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$57,460; decreased from \$114,920

19-425-23 Robert Witte – Parcel #001560000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$306,340; decreased from \$612,690

19-425-24 James Properties – Parcel #001450500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$1,082,880; decreased from \$2,164,440

19-425-25 James Properties – Parcel #001917000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$61,110; decreased from \$122,230

19-425-26 James Properties – Parcel #001602000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$156,310; decreased from \$312,280

19-425-27 James Properties – Parcel #001271500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$175,330; decreased from \$350,150

19-425-28 James Properties – Parcel #002056500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$8,260; decreased from \$16,510

19-425-29 James Properties – Parcel #001271000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$217,090; decreased from \$432,630

19-425-30 Ronald Dale & Lucinda Everett – Parcel #001601500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$11,730; decreased from \$23,090

19-425-31 Ronald Dale & Lucinda Everett – Parcel #001601000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$104,520; decreased from \$207,830

19-425-32 Ronald Dale & Lucinda Everett – Parcel #001599500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$132,150; decreased from \$264,300

19-425-33 Ronald Dale & Lucinda Everett – Parcel #001600500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$12,850; decreased from \$25,100

19-425-34 Michael & Deborah Bean – Parcel #004426500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$163,840; decreased from \$327,660

19-425-35 Michael & Deborah Bean – Parcel #003834000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$591,010; decreased from \$1,181,640

19-425-36 Michael & Deborah Bean – Parcel #569552590: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$444,900; decreased from \$889,120

19-425-37 Michael & Deborah Bean – Parcel #003325500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$282,810; decreased from \$565,500

19-425-38 Michael & Deborah Bean – Parcel #002672500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$177,080; decreased from \$354,140

19-425-39 Louis Stukenholtz – Parcel #001559000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$154,220; decreased from \$308,440

19-425-40 Louis Stukenholtz – Parcel #569552821: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$92,090; decreased from \$182,030

19-425-41 Louis Stukenholtz – Parcel #004531500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$78,150; decreased from \$156,310

19-425-42 Louis Stukenholtz – Parcel #004511000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$120,170; decreased from \$240,060

19-425-43 Louis Stukenholtz – Parcel #001560500: Reassessed value is 50% of current year assessed value for all land uses except WRP and waste. Outbuilding value adjusted to \$0 value.

19-425-44 Louis Stukenholtz – Parcel #002437500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$72,510; decreased from \$145,030

19-425-45 Louis Stukenholtz – Parcel #001723000: All land acres are WRP. Current value \$4,750 – no change

19-425-46 Louis Stukenholtz – Parcel #001722500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$100,330; decreased from \$108,710

19-425-47 Louis Stukenholtz – Parcel #000642000: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$78,870; decreased from \$157,760

19-425-48 Louis Stukenholtz – Parcel #000638000: All land acres are WRP. Current value \$137,390 – no change

19-425-49 Louis Stukenholtz – Parcel #004982500: Reassessed value is 50% of current year assessed value of all land uses except WRP and waste. Reassessed value \$49,870; decreased from \$62,020

Having reviewed all protests numbered 19-01 through 19-53 and taking into consideration the contents of Exhibit A through N entered as evidence of record at the opening of the hearings on June 20, 2019, along with all other evidence presented by individuals on a case by case basis, Commissioner Parsons made a motion, seconded by Commissioner Sornson to agree with the Assessor's recommendation to set the value for all exhibits with the exception of 19-01 and 19-02 for Otoe County Wildlife Club; changing the land use from recreational to agricultural. Ms. Smallfoot stated that she disagrees with the change of use as the parcels are gated, has 113 members, and a rifle range. The lack of use is irrelevant – the classification is to be the intent of the property. There being no further discussion, Chairman Sornson called for a vote. Voting aye were Commissioners Sornson, Parsons, Freshman and Speth. Nay – Thurman. Motion carried.

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

19-01 Otoe County Wildlife Club – Parcel #003855500: Disagreed with the Assessor's recommendation to set value at \$261,090. Board of Equalization set the value at \$166,950; Reduced from protested value of \$261,090; Board determined the parcel to be agricultural rather than recreational.

19-02 Otoe County Wildlife Club – Parcel #003856000: Disagreed with the Assessor's recommendation to set value at \$382,130. Board of Equalization set the value at \$172,160; Reduced from protested value of \$382,130; Board determined the parcel to be agricultural rather than recreational.

19-03 Wirth Foundation, Inc. – Parcel #001450000: Accept Assessor's recommendation to set the value at \$451,350. No Change

19-04 Wirth Foundation, Inc. – Parcel #001917500: Accept Assessor's recommendation to set the value at \$860,290. No Change

19-05 Wirth Foundation, Inc. – Parcel #001773000: Accept Assessor's recommendation to set the value at \$756,730. No Change

19-06 Wirth Foundation, Inc. – Parcel #001602500: Accept Assessor's recommendation to set the value at \$263,840. No Change

19-07 Kelly R. and Angela Bessey – Parcel #004430000: Accept Assessor's recommendation to set the value at \$162,960. Reduced from \$170,550. After review, adjusted outbuilding values per quality and condition.

19-08 Craig Bolz – Parcel #003535500: Accept Assessor's recommendation to set the value at \$97,740. Reduced from \$101,940. After verification of legal description on deed of record the parcel size was corrected and the value adjusted accordingly. Upon verification with County Surveyor of regulations regarding setbacks to rebuild on parcel, no other adjustments to value.

19-09 Jerry Moeller – Parcel #002436500: Accept Assessor's recommendation to set the value at \$40,330. No change

19-10 Jerry Moeller – Parcel #0040220500: Accept Assessor's recommendation to set the value at \$86,890. No Change

19-11 Irvin Stall – Parcel #001900500: Accept Assessor's recommendation to set the value at \$172,320. Reduced from \$175,970. Adjusted depreciation of outbuildings to reflect condition and adjusted value per changes.

19-12 Jerry Martin – Parcel #002672000: Accept Assessor's recommendation to set the value at \$475,140. No Change

19-13 Jerry Martin – Parcel #003741000: Accept Assessor's recommendation to set the value at \$482,290. No Change

19-14 Voelker Farms, LLC – Parcel #003933500: Accept Assessor's recommendation to set the value at \$402,750 No Change

19-15 Rhobie Lechner – Parcel #002671500: Accept Assessor's recommendation to set the value at \$262,830. No Change

19-16 Rhobie Lechner – Parcel #002773500: Accept Assessor's recommendation to set the value at \$5,100. No Change

19-17 Jerry Pietzyk – Parcel #003992500: Accept Assessor's recommendation to set the value at \$265,790. No Change

19-18 Jerry Pietzyk – Parcel #003991500: Accept Assessor's recommendation to set the value at \$653,310. No Change

19-19 Jerry Pietzyk – Parcel #004102000: Accept Assessor's recommendation to set the value at \$119,880. No Change

19-20 Mike Pietzyk – Parcel #999554572: Accept Assessor's recommendation to set the value at \$253,700. No Change

19-21 Glaser Holding Hunting, LLC – Parcel #004711500: Accept Assessor's recommendation to set the value at \$526,540. No change

19-22 Glaser Holding Hunting, LLC – Parcel #004712500: Accept Assessor's recommendation to set the value at \$605,450. No Change

19-23 Glaser Holding Hunting, LLC – Parcel #004713500: Accept Assessor's recommendation to set the value at \$272,000. No Change

19-24 Paula Boan – Parcel #002370500: Accept Assessor's recommendation to set the value at \$61,130. No Change

19-25 Christopher J. Ely – Parcel #999555603: Accept Assessor's recommendation to set the value at \$28,750. Reduced from \$38,340. Value adjusted to reflect agricultural use.

19-26 Christopher J. Ely – Parcel #999554341: Accept Assessor's recommendation to set the value at \$37,940. Reduced from \$50,580. Value adjusted to reflect agricultural use.

19-27 J.W. Chatam and Associates – Parcel #005411000: Protest dismissed for failure to properly identify parcel being protested.

19-28 John Recknor – Parcel #999555585: Accept Assessor's recommendation to set the value at \$28,940. Reduced from \$57,880. After review of easement on property, applied adjustment to value based on the market.

19-29 Thomas Walters – Parcel #004173000: Accept Assessor's recommendation to set the value at \$100,420. Reduced from \$103,500. Adjusted to reflect correct garage information.

19-30 Dan Bokamper – Parcel #004626000: Accept Assessor's recommendation to set the value at \$118,270. No Change

19-31 Ruby Glover – Parcel #002904500: Accept Assessor's recommendation to set the value at \$158,160. No Change

19-32 Denise Knutson – Parcel #999555432: Accept Assessor's recommendation to set the value at \$470,080. Reduced from \$472,360. Grain bins were removed in 2017 and value adjusted to reflect removal.

19-33 Rough It Outfitters, LLC – Parcel #001272500: Accept Assessor's recommendation to set the value at \$136,090. No Change

19-34 Rough It Outfitters, LLC – Parcel #001272000: Accept Assessor's recommendation to set the value at \$85,740. No Change

19-35 Rough It Outfitters, LLC – Parcel #999555643: Accept Assessor's recommendation to set the value at \$23,400. Reduced from \$33,410. Land use calculation error; corrected for January 1, 2019 assessment.

19-36 Connie Kucera – Parcel #003516500: Accept Assessor's recommendation to set the value at \$132,250. No Change

19-37 Thomas and Marcella Ament – Parcel #004687000: Accept Assessor's recommendation to set the value at \$44,920. Reduced from \$62,910. Adjusted value to reflect agricultural use.

19-38 Marsha Bacon – Parcel #004105500: Accept Assessor's recommendation to set the value at \$256,190. No Change

19-39 – Exhibit number omitted

19-40 – Marvin and Vivian Bando – Parcel #999554780: Accept Assessor's recommendation to set the value at \$14,680. Reduced from \$38,110. Adjusted value to reflect agricultural use.

19-41 – Boyd Heritage Farms, LLC – Parcel #999555169: Accept Assessor's recommendation to set the value at \$402,050. No Change

19-42 Jason Brandt – Parcel #999554687: Accept Assessor's recommendation to set the value at \$340,770. No Change

19-43 C & D Family Farms, LLC – Parcel #003298000: Accept Assessor's recommendation to set the value at \$144,510. Reduced from \$190,310. Adjusted home value to salvage value due to being unlivable. No electricity and no water hook up. Home is to be demolished.

19-44 C & D Family Farms, LLC – Parcel #003398500: Accept Assessor's recommendation to set the value at \$564,500. Reduced from \$864,910. Outbuildings removed prior to January 1, 2019. Adjusted value.

19-45 Penny Clark – Parcel #001839500: Accept Assessor's recommendation to set the value at \$6,290. Reduced from \$21,570. After review, adjusted to salvage value. Significant damage occurred in 2017 that was not reported prior to 2019 assessment. Previously overvalued.

19-46 Jeffrey Damme – Parcel #999554953: Accept Assessor's recommendation to set the value at \$443,110. No Change

19-47 Shawn Hittle – Parcel #002213000: Accept Assessor's recommendation to set the value at \$3,890. Reduced from \$16,820. Adjusted home value to salvage value due to unlivable condition.

19-48 Dean Krog – Parcel #002431000: Accept Assessor's recommendation to set the value at \$71,030. No Change

19-49 Raymond Lempka – Parcel #004097500: Accept Assessor's recommendation to set the value at \$86,670. Reduced from \$96,500. Previously value reflected updates to the exterior and interior of the home. Adjusted depreciation to reflect updates to roof and siding only.

19-50 Steven Painter – Parcel #002853000: Accept Assessor's recommendation to set the value at \$75,710. No Change

19-51 William Vollman – Parcel #001236500: Accept Assessor’s recommendation to set the value at \$174,320. Reduced from \$186,430. Adjusted value of residence and outbuildings per depreciation tables.

19-52 Sandra Zweiner – Parcel #001568500: Accept Assessor’s recommendation to set the value at \$107,820. Reduced from 204,980. After a 2018 TERC decision and order that this parcel should be classified and valued as agricultural, the land use was recalculated and corrections were made to the building information. Value was adjusted for 2019.

19-53 Jennifer & Harvey Varenhorst – Parcel #004290500: Accept Assessor’s recommendation to set the value at \$33,020. No Change

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 Sornson declared the meeting adjourned at 11:01 a.m.

I, Jennifer Bassinger, 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 23rd day of July, 2019.

Jennifer Bassinger
Otoe County Clerk