

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 5, 2017

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Thursday, June 29, 2017 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Christian Ohl and Jim Prauner, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. Absent, Commissioner Ron Schmidt.

Motion made by Prauner and seconded by Ohl to approve the agenda for the meeting. Roll call vote: Ayes, Ohl, and Prauner. Nays, none. Absent, Schmidt. Motion carried.

County Assessor Jeff Hackerott presented the omitted and undervalued property list. Motion made by Prauner and seconded by Ohl to accept the list for filing in the Clerk's Office. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2017-16 August Jr. And Wanda Klug, 205 North 5th Street, Battle Creek
Pioneer Town Site Co's Second Addition Lots 1 & 2, Blk 38 & Pt Vac Alley

Chairman Ohl opened a hearing at 9:32 A.M. No one appeared at the hearing to present verbal testimony. County Assessor Jeff Hackerott reported that he reviewed the property. He explained that the house on the subject parcel has been removed and the lot is vacant. Commissioner Prauner confirmed that the fire department burned the house. Chairman Ohl closed the hearing at 9:34 A.M. Motion was made by Prauner and seconded by Ohl to accept the County Assessor's recommendation to set the 2017 valuation at \$9,055. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest # 2017-17 Willis and Carolyn Falk, 1402 North 30th Street, Norfolk
Eldorado Hills 14th Subdivision Lot 1A, Blk 3

Chairman Ohl opened a hearing at 9:34 A.M. No one appeared at the hearing to offer verbal testimony. A letter submitted with the protest form was read by Chairman Ohl. County Assessor Jeff Hackerott reported that the home is a townhouse which was purchased by Mr. and Mrs. Falk for \$248,650 in December, 2015. He explained that the other property referred to in the protest form is 1404 North 30th Street which was valued at \$149,500 in 2016; however, the house was incomplete at that time, but now has a valuation similar to the subject property since it is completely finished. He reported that the 2017 valuation adjustment was made to try to get closer to the purchase price. Chairman Ohl closed the hearing at 9:38 A.M. Motion was made by Prauner and seconded by Ohl to consider the purchase price and make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-18 Damin Anderson, 126 Jackson Avenue, Norfolk
Homestead Addition Lots 269 & 270

Chairman Ohl opened a hearing at 9:38 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott reported that he reviewed the exterior of the property on July 4, 2017 and it appears to be occupied. He explained that he called the City of Norfolk to inquire if the utilities are turned off; however, he hasn't received a response. Chairman Ohl closed the hearing at 9:41 A.M. Motion was made by Prauner and seconded by Ohl to table a decision on the protest. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-19 Don and Stacy Stolze, 809 North Boxelder Circle, Norfolk
Walters Wedgewood 9th Addition Lot 6, Blk 7

Chairman Ohl opened a hearing at 9:41 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the letter which was submitted with the protest form. County Assessor Jeff Hackerott reported that the valuation change was a 4% increase from the prior year. He stated that he met with Mr. Stolze on June 29, 2017. He explained that the owner feels that the valuation should not increase until the entire City of Norfolk is re-valued. He reported that other residential property owners in the City of Norfolk have commented that they don't like large valuation increases at one time which has been happening during the re-evaluation process throughout Norfolk. He explained that he is trying to make smaller valuation adjustments on a more frequent basis rather than a huge jump once every five or six years. Mr. Hackerott stated that the owner expressed concerns about the valuation of his lot which was significantly higher than the neighboring property; however, the subject lot is almost three times larger than the neighbor's property. Chairman Ohl closed the hearing at 9:46 A.M. Motion was made by Ohl and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-20 Rick and Sarah Smalley, 7625 North 1st Street, Apt. 192, Fresno CA
PT NE1/4 NE1/4 4-23-1 9.69 AC

Chairman Ohl opened a hearing at 10:05 A.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read by Chairman Ohl. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Smalley's brother-in-law on June 30, 2017. He explained that there are two houses on the parcel with one being a bungalow and the other one a mobile home and both houses are rented. He reported that the bungalow house has a single bedroom, one bathroom, no living space in the attic, no basement, and is well used. He stated that the roof is bad and sagging over the garage. He explained that the mobile home is a 1961 model, is ten foot wide, has one bedroom, a small kitchen, and is in rough condition. He stated that the mobile home has vertical wood siding and an asphalt gable roof. He stated that 95% of this parcel is in the floodplain. Chairman Ohl closed the hearing at 10:10 A.M. Motion was by Ohl and seconded by Prauner to set the 2017 property valuation at \$65,787. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

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Protest #2017-21 Michael and Dolores Murphy, 531 Teakwood Drive, Lincoln
Dorsey Place Lot 15, Blk 3

Chairman Ohl opened a hearing at 9:48 A.M. Michael and D. Maureen Murphy appeared at the hearing. Mr. Murphy testified that the subject property was purchased in 2011 at a cost of \$38,000 so his wife's brother had a place to live. He stated that since this time his wife's brother is disabled and was on some government programs for a period of time to help with the house payments; but, he hasn't received any funds for about three years. Mr. Murphy reported that he has been paying the taxes, insurance, and upkeep of the property. He explained that within a year they will dispose of the property because his wife's brother is ill and will die. He reported that no updates have been made to the house and this is why the house was sold at auction. He explained that they were desperate to buy a one bedroom house so his brother had a place to live. He reported that the garage was added onto the house and the foundation is off place, so the garage door doesn't work. He said that when they no longer need the house, they will be in the same position as the prior owners to sell the property. He stated that they are looking at what the real value of the house is at this time. County Assessor Jeff Hackerott reported that he inspected the property on June 29, 2017 with Mrs. Murphy's sister. He stated that the house has one bedroom and three-quarter bathroom on the main floor and the kitchen has the original cabinets and sink. He reported that the basement finish is low quality; with carpeted walls and that the North wall of the garage is sliding off the sills causing the garage door to come off of the tracks when trying to open it. Mr. Murphy stated that they will have a difficult time selling the house because the wiring in the house has not been updated and the furnace and air conditioning are very old. He stated that the air conditioner needs to be charged every year. Mrs. Murphy stated that the lawn is bad and the house is deteriorating. Chairman Ohl closed the hearing at 9:57 A.M. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$42,113. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-23 Scott Adams, 1305 West Park Avenue, Norfolk
Koenigsteins Third Addition Lot 8, Blk 7

Chairman Ohl opened a hearing at 10:13 A.M. Scott Adams appeared at the hearing and testified that he purchased the house in February, 2017 at auction for a cost of \$9,200. He reported that he is tearing the house down and hopes to have it completely removed within one week. He stated that he planned to build a home on this property; however, the cost was more than he anticipated so he may leave the lot vacant or sell it as a bare lot. County Assessor Jeff Hackerott reported that he reviewed the property and stated that no demolition had started when he inspected the property. He stated that the house was tagged by the City of Norfolk as uninhabitable after January, 2017. Chairman Ohl closed the hearing at 10:18 AM. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$9,200. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-24 Jason Suckstorf, 607 West Park Avenue, Norfolk
Burrows Addition Lots 3 & 4, Blk 1

Chairman Ohl opened a hearing at 10:20 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read by Chairman Ohl. County Assessor Jeff Hackerott reported that he reviewed the property with the owner's son. He stated that the building is an old 1940s warehouse with no overhead doors and all wooden floors. He stated that the warehouse is full of holes and bats. He reported that the owner purchased this property in February, 2017 for a cost of \$20,000 because he lives next door and didn't want someone to put a rental house on the lot. He stated that the owner plans to tear down the warehouse. Chairman Ohl closed the hearing at 10:23 A.M. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$20,000. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-25 Michael and Tricia Moyer, 1216 Lodgeview Drive, Norfolk
Campbell Skyview Addition Pt Lot 1 5.26 AC

Chairman Ohl opened a hearing at 10:25 A.M. Michael Moyer was present and testified that he bought the subject property for \$35,000 from Vandelay Investments, which is a company that purchases tax distressed parcels. He submitted a copy of a purchase agreement and the real estate transfer statement from Nebraska Title Company that was filed with the Register of Deeds' office when the purchase was completed. He also submitted a copy of the purchaser's settlement agreement. Mr. Moyer stated that the basis for the protest is that he is submitting proof of a recent sale. He reported that there were numerous years of unpaid taxes on the property. County Assessor Jeff Hackerott confirmed that the property was in a tax sale. He inquired if the house was occupied and Mr. Moyer replied that Timothy Campbell is living in the house and the lease agreement requires him to pay \$250 per month; however, he hasn't been paying any rent. Mr. Moyer stated that Mr. Campbell paid his deposit; but, rent has not been received from for the last two months of 2016 or any rent for January through July, 2017. He stated that if the County Assessor wants to go through the house, he would be happy to allow an inspection. He said that he believes that the house has a septic tank and a well. He stated that for a long time there wasn't any electric service to the property and about a week ago Mr. Campbell told him that the electric service is hooked up and there is running water in the house. Mr. Moyer reported that the house was unoccupied for 9 months and is probably in poor condition. He stated that he doesn't know exactly when the lawsuit was initiated, but it was settled in September 2016. Mr. Hackerott asked what the plans are for the property and Mr. Moyer responded that he plans to allow Mr. Campbell to continue living in the house; but, at some point they have talked about razing the house and possibly developing the land. He explained that his goal is to buy the 3 acre parcel and build a house; however, this parcel is badly encumbered. He reported that the 3 acre parcel was purchased October, 2015 at a public auction and he is now in the process of clearing the title. He stated that there are significant issues, including a judgement and liens and if he can get the issues cleared up, then they will close on that parcel and build a house on the property with access to 25th Street. Chairman Ohl closed the hearing at 10:33 A.M. Motion was made by Prauner and seconded by Ohl to table a decision on the protest until inspection of the property. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-26 Zachary and Cierra Kruse, 1005 Blue Stem Circle, Norfolk
Tax Lots SW1/4 SE1/4 27-24-1 E1/2 Tax Lot 2 Less Pt To State .33 AC

Chairman Ohl opened a hearing at 10:40 A.M. Zachary Kruse appeared at the hearing and testified that the valuation increased \$22,437, which is about a 19% increase from the prior year. He reported that he purchased these houses 1½ years ago from his grandparents at a cost of \$120,000 and the properties have been in the family for over 25 years. He stated that he grew up working on these houses and it was great for his work ethic, so he has seen the changes to the property. He explained that he has started to see some issues with the properties, so the valuation may be too high. He reported that when the road was expanded a lot of frontage on the parcels was lost and this has put the houses in a low spot. He stated that the biggest issue that he deals with on the houses is a water drainage issue.

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Mr. Kruse submitted pictures taken on June 29, 2017 after a 20 minute rain and explained that water from the storm drain on 4th Street and Omaha Avenue starts to come back into the alleyway. He stated that vehicles driving through the buildup of the water will splash water that hits the fronts of the houses, so there has been a lot of issues with wood rot around the windows and front doors. Mr. Kruse said there are also issues from water backing up through the alley and part of the reason for problems in the alleyway is that the City of Norfolk added gravel and built up the alleyway instead of properly digging it out and re-filling it. Commissioner Prauner asked if all the houses are rented and Mr. Kruse replied that all 6 houses are rented now and he is currently working on repairs to 410 Omaha Avenue while the tenant temporarily lives with someone else. County Assessor Jeff Hackerott reported that 6 houses are located on the parcel and 4 houses sit close to Omaha Avenue. He asked what the rental rates are for the houses and Mr. Kruse responded that when he purchased the property he told the tenants that he would keep the rental rates the same for 6 months. Mr. Kruse stated that he has a 6-year plan to update each house and that the rents range from a low of \$335 per month to a high of \$495 per month. He reported that the average rent for a one-bedroom apartment is \$550 per month. Mr. Hackerott requested income and expense statements and vacancy rates. Chairman Ohl closed the hearing at 10:51 A.M. Motion was made by Ohl and seconded by Prauner to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-27 Sharon Quigley, 1502 Taylor Avenue, Norfolk
Hillside Terrace Addition Lots 9, 10, 11 & 12, Blk 18

Chairman Ohl opened a hearing at 10:52 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read by Chairman Ohl. County Assessor Jeff Hackerott reported that he reviewed the property with Mrs. Quigley on June 29, 2017. He explained that Corporation Gulch bisects the parcel from the southwest to northeast and that Mrs. Quigley's house is located on the adjacent lot. He stated that Mrs. Quigley doesn't claim this parcel as the backyard for her house; however, she has a garden area on a portion of the subject property. He explained that the owner can't get to the west half of the subject property and it is grown up in weeds and trees. He stated that the owner actually owns this portion of Corporation Gulch. Chairman Ohl closed the hearing at 10:56 A.M. Motion was made by Prauner and seconded by Ohl to accept the County Assessor's recommendation and set the 2017 property valuation at \$6,469. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-28 Carol Lyon, 3303 Rolling Hills Drive, Norfolk
SW1/4 14-24-4 160 AC

Chairman Ohl opened a hearing at 10:59 A.M. Tim Lyon appeared at the hearing to represent his wife. He testified that a 58% valuation increase on this property isn't fair. He stated that there isn't a pivot on the parcel and not much farmable ground. He said that the property is mostly trees, river bottom, and a small amount of pasture. He said that the property has been owned by his wife's family for a number of years. County Assessor Jeff Hackerott reported that he spoke with Carol Lyon inquiring about the valuation change. He said that he asked Mrs. Lyon to send the FSA documentation to the county because the county doesn't have access to this information. He explained that the County wasn't aware of the program acres with FSA; therefore, changes to the valuation are required. Chairman Ohl closed the hearing at 11:03 A.M. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$251,743. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-29 Shawn Korth, 8223 544th Avenue, Lindsay
N1/2 SE1/4 34-21-3 80 AC

Chairman Ohl opened a hearing at 11:19 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott confirmed that the two sheds blew down during a storm and another shed was severely damaged with the tin ripped off. Chairman Ohl closed the hearing at 11:21 A.M. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$436,550. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-30 Carol Avok, 55550 829th Road, Norfolk
W1/2 SE1/4 27-22-1 80 AC

Chairman Ohl opened a hearing at 11:08 A.M. Carol Avok appeared at the hearing and testified that she has a small soybean bin on this parcel that hasn't been used for many years. She stated that the bin is unusable now because the bin was dented in from a storm. She showed a picture on her telephone to the Board members and explained that the bin will be removed, but they want to wait until the soybean crop is harvested. County Assessor Jeff Hackerott reported that inspected the property on June 22, 2017 and there are two bins located on the subject property. He confirmed that the north side of the bin has been severely caved in by a wind storm. He said that it's not economically feasible to repair the bin due to its size. Chairman Ohl closed the hearing at 11:12 A.M. Motion was made by Prauner and seconded by Ohl to remove the \$250 valuation for the damaged grain bin and set the total property valuation for 2017 at \$654,133. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-31 Mildred Drey, 906 Heather Lane, Norfolk
Meadow Ridge - Phase 1 2nd Addition Lot 2B, Blk 3

Chairman Ohl opened a hearing at 11:32 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read by Chairman Ohl. County Assessor Jeff Hackerott reported that he didn't physically review the interior of the house because a complete inspection was completed in 2014 and he is confident that no changes were made inside the house. He explained that only one of the properties that Ms. Drey submitted as a comparable has a basement and Ms. Drey's house has a basement. He reported that the subject property has a single car garage. He said that two of the properties used as comparable houses by Ms. Drey have single car garages and the other houses have two-car garages. He stated that none of the comparable houses listed in the protest were recent sales, with a 2013 sale being the newest. He stated that his research resulted in four recent sales in the neighborhood from 2014 through 2016, with only one of these having a basement and a different house having a single car garage. Mr. Hackerott said that there aren't very many comparable properties that have a single car garage and a basement. He said that one comparable house with a basement and single car garage which is slightly smaller on the main floor than the subject house, sold for \$124,000 in 2016. He reported that the 2017 valuation for the subject property is \$117,227. He explained that the property was purchased by the current owner in 1999 at a cost of \$79,654. He said that the owner was concerned that the standard valuation increase in the neighborhood was 2.82% and the subject property valuation increased 7.35%.

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Mr. Hackerott explained that the reason for the difference in percentage increase is because the Board of Equalization adjusted the valuation of the subject property in 2014, so if a valuation adjustment hadn't been made in 2014, the increase would have been 2.82%, like all similar properties in the neighborhood. Chairman Ohl closed the hearing at 11:40 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-32 Virginia Springfield, 17124 Royal Troon Drive, Edmond, Oklahoma
Virginia's Second Addition Lot 13

Chairman Ohl opened a hearing at 11:40 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is 5.39 acres. He stated that a wetland delineation report completed by Olsson Associates in December, 2015 was submitted by the owner. He explained that he requested a shape file of the area affected by the wetlands. He said that the wetlands determination has rendered the majority of the subject property as unbuildable. He said that there was an interest in constructing an assisted living facility on this property, which is probably why the engineering report was completed. Chairman Ohl closed the hearing at 11:45 A.M. Motion was made by Prauner and seconded by Ohl to set the 2017 property valuation at \$29,765 due to a wetlands determination which rendered the majority of the property as unbuildable. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-33 Virginia Springfield, 17124 Royal Troon Drive, Edmond, Oklahoma
Virginia's Second Addition Pt Lot 12 (Tract B - Lot Boundary Change)

Chairman Ohl opened a hearing at 11:45 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is 2.37 acres. He stated that a wetland delineation report completed by Olsson Associates in December, 2015 was submitted by the owner. He reported that there is meadow hay on the parcel that is being harvested. He said that the wetlands determination has rendered the majority of the subject property as unbuildable. He said that there was an interest in constructing an assisted living facility on this property, which is probably why the engineering report was completed. Chairman Ohl closed the hearing at 11:47 A.M. Motion was made by Ohl and seconded by Prauner to set the 2017 property valuation at \$13,152 due to a wetlands determination which rendered the majority of the property as unbuildable. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2107-34 Michael Curtis, 123 Jefferson Avenue, Norfolk
Homestead Addition Lot 114 & 115

Chairman Ohl opened a hearing at 11:51 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property has been owned by Mr. Curtis since 2005. He stated that the owner submitted an appraisal completed by Michael Maxwell of Skyline Appraisals on June 6, 2017. He explained that he didn't physically inspect the property; but, he reviewed the appraisal report submitted by the owner. He stated that all information on the county record is accurate compared to the appraisal report. He stated that the independent appraisal report has an opinion of value of \$87,000 and the County's 2017 valuation is proposed at \$87,445, which is a difference of \$445, or one-half of 1%. Chairman Ohl closed the hearing at 11:54 A.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2017 property valuation which was supported by the independent appraisal submitted by the owner. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-35 Michael Hatten, 2241 270th Street, Mt. Pleasant, Iowa
Homestead Addition Lots 101, 102 & 103

Chairman Ohl opened a hearing at 12:10 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property on June 30, 2017 with the tenant. He stated that the house is a bungalow style with vinyl siding and has a basement that is 100% unfinished and is damp and musty. He reported that the main floor is mostly original, with two bedrooms, a full bathroom on the main floor, original wood painted cabinets, and small counter space. He stated that the laundry facilities are in the basement and a single car detached garage. He reported that the house is rental property. Chairman Ohl closed the hearing at 12:13 P.M. Motion was made by Ohl and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

Protest #2017-36 Ray Johnson, 57551 Old Hwy 81, Norfolk
Koenigsteins First Addition Lot 14, Blk 7

Chairman Ohl opened a hearing at 11:58 A.M. Ray Johnson appeared at the hearing and reported that the protest is for two properties, plus a lot and he questioned how the property is valued. He testified that there used to be three houses on the parcel. He explained that he purchased the property one year ago and have been fighting with the City of Norfolk since then. He said that this is probably the last property that he will buy in Norfolk because he purchased several properties in Stanton and has already closed on them and is making updates to them without any problems. He reported that he isn't getting income from this house even though it has a new roof and windows and he made arrangements in August, 2016 to have a contractor jack up the house and put a new foundation underneath it; however, the City of Norfolk wouldn't allow it. He said that he wanted to move the house and the City also would not allow that. He said that he finally asked the City of Norfolk what would be allowed and he was told that he had to tear down the house and dispose of it. Mr. Hackerott asked why the City of Norfolk wouldn't allow him to move the house. Mr. Johnson responded that he was told that the house wasn't worth moving, to which he asked whose money was being spent to move the house. He said that since he owns the property, he is entitled to make the decision about what he wants to do with the house. He explained that he is tired of dealing with the City of Norfolk, so he is demolishing the house. He reported that he was required to get a survey because the City said that he doesn't have enough access and he had to go back to the 1880s to determine that the plat was wrong on the square footage of the property. He said that his property size increased between 13 and 15 feet. Mr. Johnson said that the City didn't believe the findings of the surveyor, so Norfolk City engineers looked at the property and after six months determined that the recent survey was correct. He reported that he was planning to jack up the house, put two bedrooms in the basement, and update the entire house; but, now he plans to tear down the house. Commissioner Prauner asked what the purchase price was for the property and Mr. Johnson replied that he paid \$65,000 and now he needs to tear down the house which will cost an additional \$15,000 to \$20,000. Mr. Johnson explained that he doesn't have any income from the property and more expense because of the cost of survey.

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County Assessor Jeff Hackerott reported that he inspected the property on June 26, 2017 and that there are two houses on the parcel. He confirmed that he couldn't tell if the owner was tearing down the north house or updating it because it had new windows. He said that it appears that the south house is occupied and Mr. Johnson confirmed that the south house is being rented. Mr. Johnson reported that he finally received the okay two weeks ago from the City of Norfolk that he has adequate square footage to sub-divide the property. He said that the City of Norfolk told him that since the house on the property was unoccupied for the past year, he has an entire new set of rules and regulations to follow. He explained that he has paperwork that reflects that he has attended meetings, talked to DEQ, and the power company has removed electric service. He said that the county would be losing tax money because he is removing the house. Chairman Ohl closed the hearing at 12:08 P.M. Motion was made by Prauner and seconded by Ohl to table a decision on the property valuation protest. Roll call vote: Ayes, Ohl and Prauner. Nays, none. Absent, Schmidt. Motion carried.

The Board of Equalization recessed at 12:15 P.M. to Tuesday, July 11, 2017 at 1:00 P.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Equalization