

## BOARD OF EQUALIZATION

Madison, Nebraska

July 8, 2014

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M., in continuation of the June 17, 2014 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Tuesday, July 1, 2014 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 Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2973: DLL Operational Services, LLC, 1111 Old Eagle School Road, Wayne, PA 19087  
Deduction from the tax rolls in the amount of \$618.24 for correction of the 2012 personal property taxes due to double taxation of equipment
- #2974: DLL Operational Services, LLC, 1111 Old Eagle School Road, Wayne, PA 19087  
Deduction from the tax rolls in the amount of \$2,067.36 for correction of the 2012 personal property taxes due to double taxation of equipment
- #2975: Jemar, Inc., 53982 835th Road, Tilden  
Deduction from the tax rolls in the amount of \$4,080.52 for correction of the 2013 personal property taxes due to equipment that was purchased in 2012 that was not put into service or added to the depreciation schedule until 2013
- #2976: JM Johnson Properties, LLC, 9115 Drexel Circle, Omaha, Nebraska 68127  
Addition to the tax rolls in the amount of \$630.54 for correction of the 2013 personal property taxes due to the addition of irrigation equipment purchased in 2012 that was omitted from the tax rolls
- #2977: Precision Technology, Inc. 123 North 4th Street, Norfolk  
Deduction from the tax rolls in the amount of \$313.52 for correction of the 2013 personal property taxes due to items that were taxed, but were disposed of

Motion made by McCallum and seconded by Klein to approve the tax list correction as presented. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the three-year plan of assessment for years 2015, 2016, and 2017. Motion was made by Klein and seconded by McCallum to accept the three-year plan of assessment to be filed in the County Clerk's Office. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2014-28: Todd Volk, 405 East Ruppert Street, Battle Creek  
Ruppert's Subdivision Lot 8

Chairman Ohl opened a hearing at 9:03 A.M. Todd Volk was present at the hearing and testified that one issue he wants to report is the age of house as listed on the County records. He reported that the house is over 100 years old and the building in back is listed as a garage; however, it is only used as storage. He stated that there is no way to access the building to use it as a garage and it doesn't have any doors for vehicles to drive into the building. He testified that in today's market, he could not sell the property for the assessed amount. County Assessor Jeff Hackerott reported that he inspected the property with Todd Volk on July 7, 2014. He stated that when the house was moved into town in 1982 there was a concrete drive that came off the street along the east side of the house which ran back to the garage; however, that has all been removed and an addition was put onto the house. He said that the garage sits in the backyard by itself, and since the lot backs up against the Cowboy Trail, there is no access to the building from the north. He confirmed that the building is used for storage and is inside a chain link fence so a car could not be driven to it. In addition, he reported that the county assessment record had the age of the house incorrectly listed as 1982 instead of 1882. Chairman Ohl closed the hearing at 9:07 A.M. Motion was made by Klein and seconded by McCallum to correct the assessment list for the old garage and the age of the house and set the 2014 property valuation at \$144,633. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-29: Phil Raasch, 207 North 14th Street, Norfolk  
PT NE1/4 SW1/4 & PT SE1/4 5-22-1 157.36 AC

Chairman Ohl opened a hearing at 9:08 A.M. Phil Raasch appeared at the hearing and testified that the government has so many regulations on the subject property that he can't do anything to it. He reported that he can't tile the south side which was farmed many years ago and he can't do anything with the lake area because of the wetland designation. He stated that he could do whatever he wanted with the property, the County could leave the proposed valuation. He reported that there is a small corner of the property that is in the CRP program and they have a food plot in this area. He explained that so much sediment has run into the lake the last 25 years from the south side making the lake only about 1 foot deep. County Assessor Jeff Hackerott reported that he met with Mr. Raasch to discuss the property valuation. He stated that the Enola Lake is on the parcel and there are about 9 acres in the southeast and southwest corners in the CRP program. He reported that there are over 70 acres of water on this property and the remainder is grass, trees, and a building site. He reported that the entire south end of the property is swampy and filled with trees. Chairman Ohl closed the hearing at 9:14 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation as the land is classified correctly. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-30: Brad Brabec, 413 Blaine Street, Norfolk  
Pasewalks Sixth Addition Lot 1 & N 11.33 Ft Lot 2, Blk 1

Chairman Ohl opened a hearing at 9:20 A.M. Brad Brabec appeared at the hearing and testified that three to four houses next to his house are very similar, yet his house is valued far higher than the other houses. He stated that one of the neighboring houses has similar garage capacity as his. He stated that other houses in the neighborhood are similar or nicer than his house, but they are valued less than his house. He testified that two years ago he tried to sell his house for \$95,000 and never received an offer. He reported that the house located at 505 Blaine Street sold for \$84,000 in 2012. County Assessor Jeff Hackerott reported that he inspected the property on July 3, 2014 with Mrs. Brabec. He reviewed the assessment listing and reported that the house is a typical 1963 house that hasn't had any major renovations. He explained that a two-car detached garage has a third stall added onto it. Chairman Ohl closed the hearing at 9:27 A.M. Motion was made by Klein and seconded by McCallum to correct the basement finish on the County assessment record and set the 2014 property valuation at \$94,065. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-31: Scott Wragge, 412 South 2nd Street, Norfolk  
Pasewalks Addition NE1/4 Lot 4, Blk 4

Chairman Ohl opened a hearing at 9:34 A.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 with Mr. and Mrs. Wragge on July 2, 2014. He explained that in 1996 an addition was built onto the back of the original house and then in 1998, the original house was tore down and the owner built onto the front of the 1996 structure, so it is a house that was constructed over two or three years. He stated that some of the drywall seams are cracked. He reviewed the County assessment listing. Chairman Ohl closed the hearing at 9:38 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for no change to the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-32: Douglas Nolze, 84055 562nd Avenue, Stanton  
Haases Suburban Lots SW1/4 Lot 5, Blk 11

Chairman Ohl opened a hearing at 9:43 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he completed a review of the house with Douglas Nolze on July 2, 2014. He stated that the property is a rental and the owner did not have keys to get inside the house for an interior inspection. He explained that the owner told him that the house was moved into town from the country with two different houses put together; however, the assessment record does not reflect that information. He stated that after the house was purchased, the siding was painted, windows were puttied, and some work was completed inside the house. He reported that the house rents for \$700 per month and the owner is not paying any utilities. He stated that the owner verified that the assessment listing was correct. In addition, he stated that the valuation change was a 7% increase. Chairman Ohl closed the hearing at 9:46 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation to make no change to the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-33: Oscar's Collection/Republic Services, PO Box 29246, Phoenix, AZ 85038  
SE1/4 13-23-1 160 AC

Protest #2014-34: Oscar's Collection/Republic Services, PO Box 29246, Phoenix, AZ 85038  
E 158 Rods NE1/4 13-23-1 158 AC

Chairman Ohl opened a hearing at 9:51 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that both of these parcels are part of the former Norfolk City landfill. He stated that in 2013, the Board of Equalization made a 50% adjustment on the land due to contaminants under the ground, post closure regulations, and costs associated with monitoring. He stated that as the market increases, the valuations for these parcels also increase. He stated that the properties are not treated any different than other parcels that receive a market increase, other than the 50% adjustment. Chairman Ohl closed the hearing at 9:54 A.M. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation for no change to the 2014 property valuation since a 50% adjustment was made in 2013. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-35: Judith Stewart, 83865 547th Avenue, Battle Creek  
E 28.78 AC NW1/4 NE1/4 4-23-2 28.78 AC (Judith A Stewart's Lot Boundary Change-Tract Two)

Chairman Ohl opened a hearing at 10:00 A.M. Judith Stewart appeared at the hearing and testified that the valuation increased \$36,700. She explained that they don't get a very good crop of this property and that water runs across the parcel from a ditch that was dug on the Volk farm located to the south. She reported that her property was underwater again after the last rain. She said that a few people go out and pays high prices for land and everyone gets penalized. Commissioner McCallum responded that the valuations must be set according to state law which requires that the three year average of sales be used to establish the property valuation. County Assessor Jeff Hackerott reported that valuations set for agricultural land range between 69% and 75%. He stated that the subject property is assessed at \$4,392 per acre. He confirmed that there is drainage running through the parcel and the land is classified as dry crop and grass. Judith Stewart stated that consideration must be given to the amount of water that runs across her parcel because it floods the crops. She stated that if she sells the land, she would have to give a large portion of the proceeds to the IRS. Chairman Ohl closed the hearing at 10:06 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation since the valuation appears equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-36: Lawrence Henery, 83865 547th Avenue, Battle Creek  
NE1/4 NE1/4 4-23-2 40.25 AC

Chairman Ohl opened a hearing at 10:07 A.M. Judith Stewart appeared at the hearing to testify on behalf of Lawrence Henery. She stated that the valuation increased \$50,124 and that is too much. She stated that they just don't know what to do with the continued increases. County Assessor Jeff Hackerott reported that the parcel is classified as dry crop and grass. He stated that there is a building located on the northeast corner of this parcel and that corn is planted on the property this year. He explained that a majority of the drainage is split between this parcel and the adjoining property owned by Judith Stewart. Chairman Ohl closed the hearing at 10:10 A.M. Motion was made by McCallum and seconded by Klein to make no change to the 2014 property valuation since the valuation appears equitable with similar properties and is reflective of the market.. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-37: Dean and Pauline Collier, 1103 Angus Drive, Norfolk  
Bel Air 8th Addition Lot 7, Blk 14

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 reviewed. County Assessor Jeff Hackerott reported that he inspected the property with Dean and Pauline Colier on July 2, 2014. He reviewed the assessment listing and stated that the house is very typical for the neighborhood. He reported that an oddity about the house is a shower stall that was installed in a bedroom and sits in a corner, but is not blocked off. Chairman Ohl closed the hearing at 10:23 A.M. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation for no change to the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-38: Lorna Fundum, 1116 Jonathan Circle, Norfolk  
Meadow Ridge - Phase 1 2nd Addition Lot 5b, Blk 1

Chairman Ohl opened a hearing at 10:31 A.M. No one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property with Lorna Fundum on July 2, 2014. He explained that the owner has no concerns regarding the valuation of the house and she confirmed that the assessment listing is correct; however, the owner is concerned about the land assessment due to the large back yard and lot size. He stated that the lot is very deep and wide in the back and narrow in the front of the house. He said that Ms. Fundum's concern is that there is a lot of work involved to maintain the lot, including mowing and watering, and she was concerned about the valuation set for the land. Chairman Ohl closed the hearing at 10:33 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for no change to the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-39: Richard Riley, 1219 East Sycamore Avenue, Norfolk  
Meadow Ridge - Phase 1 3rd Addition Lot 8, Blk 4

Chairman Ohl opened a hearing at 10:35 A.M. Richard Riley appeared at the hearing and testified that he is protesting a 30% increase in the property valuation. He reported that all the houses in this neighborhood were originally built as low income housing and they aren't the greatest homes compared to other areas of the community. He reported that houses in the neighborhood that are for sale range between \$134,950 and \$189,900. In addition, he reported that in February 2013 a house in the neighborhood sold for \$189,700 and other sales were \$189,500, \$182,000, and \$179,000. He submitted a list of houses in the neighborhood that were listed for sale. He reiterated that he doesn't think that the property valuation should increase 30% and his house wouldn't sell for the amount assessed by the County. County Assessor Jeff Hackerott reported that he completed an interior inspection of the property on July 3, 2014 with Mr. Riley. He stated that the house is very typical for the neighborhood. He reviewed the assessment listing and stated that a deck on the back of the house was removed and steps are in place to get to the concrete patio. Chairman Ohl closed the hearing at 10:40 A.M. Motion was made by Klein and seconded by McCallum to set the 2014 property valuation at \$195,732 after correcting the assessment listing by removing a deck, adding a patio, and changing the basement finish and. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-40: Patrick or Linda Pelc, 201 Hespe Drive, Norfolk  
Country Club Village Pt Lot 3, Apt. No. 201

Chairman Ohl opened a hearing at 10:47 A.M. Linda Pelc appeared at the hearing and testified that the purchase price of the property was \$149,000 on May 15, 2014. She reported that house has been empty since November 2013 and that the property was appraised at \$157,000. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. and Mrs. Pelc on July 3, 2014. He stated that the property is a town house that is one of the newer houses and was built in 1996. He reviewed the County assessment listing and pointed out that the town house has a partial basement. He reported that the storm shelter under the front porch leaks because the fiber seal is gone between the slab and the walls around it. Linda Pelc submitted a copy of the full appraisal, the purchase agreement, and a structural inspection report completed by Archer Home Improvement. She testified that the inspection report reflects that the foundation is within useful life, with corrective action needed. Mrs. Pelc reported that they have added down spouts because they were missing. She explained that soil is settling around the foundation so they need to replace concrete and add soil around the foundation to create proper drainage. She reported that they have bats in the front entryway, so when she tried to clean the entryway they discovered that the water ran into the storm shelter because the joints between the foundation wall and slab concrete has the sealant missing or deteriorated. She testified that they have already replaced the roof with asphalt shingles because there was evidence of leakage in the ceiling of the master bedroom. Mrs. Pelc reported that there were leaks in the basement which they think were associated with an over flow issue in the kitchen. She stated that the master bathroom bathtub and shower are not functioning yet because it is so corroded that it must be ripped out and replaced. In addition, she reported that the water softener and water heater needs to be replaced. Chairman Ohl closed the hearing at 10:57 A.M. Motion was made by Klein and seconded by McCallum to consider the evidence submitted during the hearing and set the 2014 property valuation at \$163,875. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-41: Bernadette Kilcoin, 805 Hespe Drive, Norfolk  
Country Club Village Pt Lot 3, Apt No 805

Chairman Ohl opened a hearing at 11:01 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he inspected the property with Mr. and Mrs. Kilcoin on June 30, 2014. He explained that the property is one of the newer town houses in the neighborhood and was built in 1998. He reviewed the County assessment listing. He stated that a half bath on the main floor has been removed and converted into a laundry room and office. He explained that the property was purchased in 2012 for \$145,000 and that the valuation change was a 7% increase on the building. Chairman Ohl closed the hearing at 11:04 A.M. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation and set the 2014 property valuation at \$158,442. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-42: Cole Classen, 309 Kimberly Way, Norfolk  
PT SW1/4 SE1/4 (Tract 330 FT X 990 FT) 34-21-2 7.50 AC

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 he met with Mr. Classen in his office on June 25, 2014 shortly after he purchased the property for \$22,100 at a foreclosure auction. He stated that he also met with Mr. Classen at the property site on July 3, 2014. He stated that the owner told him that he will clean up the property and demolish the buildings. Chairman Ohl closed the hearing at 11:43 A.M. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation for a reduction to the property valuation based upon a physical inspection and set the 2014 property valuation at \$22,851. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-43: Don Bauermeister, 3404 Rolling Hills Drive, Norfolk  
PT E1/2 7-24-2 317.67 AC

Chairman Ohl opened a hearing at 11:13 A.M. Don Bauermeister appeared at the hearing and testified that there is a moratorium on well drilling in the area and no pasture land has recently sold in the area. He reported that he had to put in a new well in August 2012 because of lack of water which substantiates the fact that water is becoming short. In addition, he stated that there are four or five acres of land that he can't even pasture because it is a severe blow out and it is fenced off. County Assessor Jeff Hackerott reported that he met with Mr. Bauermeister regarding the valuation of the subject property. He explained that this parcel is all pasture ground, with grass, trees, tree canopy, and shelterbelt. He confirmed that there is a sand blowout on the property and it is fenced off. He stated that the assessed valuation is \$1,546 per acre, which is approximately 75% of market value. Mr. Bauermeister stated that he would appreciate some thought given to the four to five acres that he hasn't pastured. He explained that he tried one other time to get these acres eliminated from the valuation and he was denied, but he doesn't understand why this change can't be made since these acres aren't used for pastureland. He asked if any pastureland sold in the area since there is a moratorium on well drilling and County Assessor Jeff Hackerott responded that there has been no irrigation potential on any ground for several years. Chairman Ohl closed the hearing at 11:17 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears equitable with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-44: Pierce and Mardelle Feenstra, 203 JoDeb Drive, Norfolk  
Eastern Heights First Addition Lot 5, Blk 6 (24-24-1)

Chairman Ohl opened a hearing at 11:25 A.M. Pierce and Mardelle Feestra appeared at the hearing. Pierce Feenstra stated that they know that valuations must be raised since all costs are going up; however, they feel the appraisal is a bit too high. They submitted evidence on sales in the area which are appraised less than their property. He stated that they have evidence that their house has experienced damage due to soil changes. He said that when there was a very dry spell, they think that the soil shrank and the new addition dropped, especially in the northwest corner causing a bedroom ceiling and north wall to crack. He stated that the County Assessor took pictures of the damage. He also reported that inadequate footings may have contributed to the damage, but the main damage was due to the soil instability. Mr. Feenstra testified that the pictures will show that the cracks are up to and over 1/4 inch wide, with some even 3/8 inch wide, and actually the new addition is pulling away from the original house. He stated that they are taking steps to prevent this from happening again. He stated that he failed to point out to the County Assessor the large crack in the foundation on the southwest corner of the house which is about 3/8 inch wide. In addition, he reported that the basement has no floor drains because they were cemented shut and painted over when the property was hooked up to the city sewer. He stated that because of these items, their home has lost considerable resale value and it will take a significant sum of money to repair. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. Feenstra on June 27, 2014. The assessment listing was reviewed. He stated that there was an addition constructed onto the house in 1983 and that is the major issue on this property because the addition is pulling away from the existing house. He confirmed that cracks run along the outside wall and the ceiling. Chairman Ohl closed the hearing at 11:30 A.M. Motion was made by Klein and seconded by McCallum to consider the evidence submitted during the hearing and the inspection of the County Assessor and set the 2014 property valuation at \$149,145. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-45: Gregory Wees, 600 Blue Stem Circle, Norfolk  
Meadow Ridge - Phase 1 3rd Addition Lot 1, Blk 2

Chairman Ohl opened a hearing at 11:33 A.M. Gregory Wees appeared at the hearing and testified that the research he has completed would indicate that his proposed property valuation of \$161,674 is not consistent with similar neighboring properties. He reported that all houses located south of his home are newer, approximately the same size, and with many of the same amenities. He stated that as an example, the property located at 604 Blue Stem Circle has a building added to their property and the valuation is proposed at \$149,279. He reported that he looked at the valuations of 606 Blue Stem and 700 Blue Stem and they are proposed at \$130,337 and \$133,440 respectively. He stated that both of these properties are similar to his; however his is valued almost \$30,000 more. Mr. Wees explained that he does have a bigger lot, so he is not arguing with that, but he is concerned about the valuation for the buildings portion. He reported that he could not sell his house for \$161,000. He explained that he had a realtor complete a market analysis on a home that is very similar to his and it sold for \$143,225. He reported that the home at 1226 Blue Stem sold for \$140,000 and the home at 1006 Blue Stem sold for \$145,000 in 2012.

Mr. Wees stated that most of the homes in this neighborhood are approximately the same size; but the homes located on Blue Stem that sold for more than his house is valued, are newer and larger than his house. He asked that his valuation be lowered from \$161,000 to \$151,000. County Assessor Jeff Hackerott reported that he inspected the property with Mr. Wees on July 7, 2014. He reviewed the County assessment record and reported that the house was built on a corner lot in 2001. He stated that he did not see any structural issues with the house during his inspection. Chairman Ohl closed the hearing at 11:39 A.M. Motion was made by McCallum and seconded by Klein to table the protest form. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-46: Jennifer Upshaw, 607 Blue Stem Circle, Norfolk  
Meadow Ridge - Phase 2 3rd Addition Lot 5, Blk 1

Chairman Ohl opened a hearing at 11:52 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he inspected the property on July 2, 2014 with Jennifer Upshaw. He reviewed the County assessment listing and stated that the house is typical for the neighborhood. Chairman Ohl closed the hearing at 11:54 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction to the valuation based upon a physical inspection and set the 2014 property valuation at \$154,270. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board recessed at 11:55 A.M. for lunch and re-convened at 12:58 P.M.

Protest #2014-47: Robert Hering, 303 South Boyer, P.O. Box 458, Battle Creek  
Days Addition Lots 3 & 4, Blk 6

Chairman Ohl opened a hearing at 12:58 P.M. Robert and Phyllis Hering appeared at the hearing. Robert Hering testified that they purchased the property in 2010 for \$67,000 and four years later it is valued at \$93,000. He questioned why the valuation is almost \$30,000 more. He reported that he put in new windows because the windows leaked and the basement leaked so he tried to fix that. He stated that he did some grading and put bigger gutters on the house to keep water away from the foundation. He said that he made improvements to make the house livable, but he questioned if the property is now worth \$93,000. Mr. Hering explained that he put in a driveway at a cost of \$3,000 and it is assessed at \$5,000. He explained that there is an old barn behind his house which has been there for almost 90 years and had horses in it and the County has it valued at almost \$4,000, but it is full of termites. He questioned why the house has increased so much in value when he is still working to make it really livable. He stated that he has the documentation showing the appraisal of the house at \$69,000 in 2010, which allowed the bank to finance the property for \$67,000. County Assessor Jeff Hackerott reported that he reviewed the exterior of the property with Mr. Hering on July 2, 2014. He reviewed the assessment listing and reported that the garage was built onto the house in the mid-1990s with a loft area above the garage. He confirmed with the owners that the assessment listing is accurate. He explained that that the house has replacement siding and vinyl replacement windows. He confirmed that the building behind the house is an old carriage house which is presumed to be the same age as the house. In addition, he reported that the back yard is full of pea gravel. Chairman Ohl closed the hearing at 1:06 P.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a revised valuation based upon a physical inspection and set the 2014 property valuation at \$88,454. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-48: Eunice Galyen, 83941 539th Avenue, Meadow Grove  
N1/2 SE1/4 2-23-4 80 AC

Chairman Ohl opened a hearing at 1:09 P.M. Eunice Galyen and her daughter, Mari Ann von Rein, appeared at the hearing. Mrs. Galyen testified that this property is valued at \$4,252 per acre and it can't be irrigated and has a lot of alkali spots in it. She reported that a neighboring property is valued at \$3,980 per acre and their land is much better. She stated that when her husband bought this property he said that they bought the property for the location. In addition, she reported that another neighbor's irrigated land is valued at \$4,729 per acre, which is not very much difference between the irrigated land and her dryland parcel which is very hilly and has a big building site and trees. Mrs. von Rein testified that her Dad put a dam at the top of the property which is filled with trees and can't be farmed and is waste. She stated that her Mom's main concern is that there is very little difference between the irrigated and dryland valuations; however, if you are selling the ground there is a huge difference between irrigated and dryland. Commissioner McCallum explained that the valuation is calculated using the average of the last three years of sales and farmland sales went extremely high during this time. Mrs. von Rein responded that if irrigated land is valued at \$4,729 per acre and dryland is valued at \$4,252 per acre and \$3,980 per acre, that is really not right. She reported that they own a grain company and deal with farmers all the time and there is a huge difference between irrigated and dryland. County Assessor Jeff Hackerott questioned which parcels are being used as comparables and Mrs. Galyen stated that she would rather not say because the owner gave the information in private, but Commissioner Klein explained that this information is all public record. Mrs. Galyen stated that the dryland farm is owned by Jeanette Koetter and that she didn't appeal the farm located right next to Ms. Koetter because it is very comparable, but this property is not a good as Ms. Koetter's. After reviewing the assessment record, County Assessor Jeff Hackerott reported that the main difference between the two parcels is that the Koetter parcel has more acres of grass than the Galyen property. Mrs. Galyen responded that there is a large building site on her property and 70.1 acres of farm ground according to the FSA office. She stated that this property is the poorest soil compared to her other farm ground. Mari Ann von Rein reported that the agricultural land sale prices by North Bend are high because they have investors purchasing the land. Mrs. Galyen reported that a Dittrich farm located across from her property sold approximately a month ago for \$5,500 per acre and that included a building site. Chairman Ohl closed the hearing at 1:23 P.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-49: Eunice Galyen, 83941 539th Avenue, Meadow Grove  
PT E1/2 NE1/4 & PT E1/2 SE1/4 35-24-4 152.27 AC

Chairman Ohl opened a hearing at 1:23 P.M. Eunice Galyen and her daughter, Mari Ann von Rein, appeared at the hearing. Mrs. Galyen testified that the property is 1 mile long and there is no way it can be irrigated. She stated that light poles go through the parcel. She also reported that there is a cemetery, three building sites, and the property is valued at \$4,402 per acre. She stated that there are two areas of cropland, with one being 97 acres and the other area being 20 acres, and also 21 acres of pasture. Mari Ann von Rein stated that the valuation difference between her mom's dryland property and the neighbors irrigated property is \$327 per acre. She explained that the problem with this property is the double power lines down the middle of the parcel. County Assessor Jeff Hackerott confirmed that the property is 1 mile long, has three building sites, and that the power poles cross the property at an angle from the southeast to the northwest. Chairman Ohl closed the hearing at 1:26 P.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-50: Joel Bierman, 400 West McAllister, Battle Creek  
Scheergers Addition 36-24-3 W 59.9 Ft Lot A

Chairman Ohl opened a hearing at 1:29 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the interior and exterior of the property on July 3, 2014 with Joel Bierman. He reviewed the County assessment record and reported that the two-car detached garage is connected to the house with a breezeway and that the garage has a large addition on the back that is used as a shop area. He stated that the house has vinyl siding and vinyl replacement windows installed, so some work has been completed in the past. He stated that about 25% of the basement has been finished. Chairman Ohl closed the hearing at 1:31 P.M. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation for a reduction to the valuation based upon a physical inspection of the property and to set the 2014 property valuation at \$134,365. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-51: Alicia Drahota, 804 Westbrook Drive, Norfolk  
Walters' East Knolls Fifth Addition Lot 3, Blk 10

Chairman Ohl opened a hearing at 1:33 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form and attachments were reviewed. County Assessor Jeff Hackerott reported that he inspected the interior of the property with Karissa Drahota on July 2, 2014. He reviewed the County assessment listing and reported that the house is very typical for the neighborhood. He reported that rooms in the basement are framed, but not finished. Chairman Ohl closed the hearing at 1:35 P.M. Motion was made by Klein and seconded by McCallum to consider the recent purchase price and set the 2014 property valuation at \$205,000. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-52: Gerald Blackman, 2337 Campbell Drive, Norfolk  
Bel-Air Heights Lot 7, Blk 1

Chairman Ohl opened a hearing at 1:37 P.M. Judy Blackman appeared at the hearing and testified that the valuation on her property increased \$12,000 so her property is the highest assessed in the area. She reported that the sales in the area are down which indicates that the values have dropped. She explained that they have lived in this property for three years and that the valuation for the neighboring property is considerably less than her value. She reported that she visited with her neighbors regarding the tax assessments and there are only two or three of her neighbors that have assessments as high as her property and they all are the same basic properties in size, style, and construction. She reported that her condo was the first one built in this subdivision, so it is the oldest, but it has the highest assessment. County Assessor Jeff Hackerott reported that he inspected the property on July 3, 2014 with Gerald Blackman. He stated that the property is a town house built in 1998 with a two-car attached garage. He reviewed the County assessment record. Judy Blackman stated that they have an unfinished utility basement and the neighbor has a full walkout finished basement. She stated that her condo is one of the few condos in the subdivision that doesn't have a finished basement. She stated that they didn't have an appraisal completed before they purchased the property and after looking at the assessments, they may have paid more than they should have. She stated that a condo across the street sold for \$175,000 and another recent sale was in the same price range. She reiterated that they own the oldest building in the subdivision and the newer townhouses have fireplaces. Chairman Ohl closed the hearing at 1:43 P.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction in the valuation based upon a physical inspection of the property and set the 2014 property valuation at \$194,683. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-53: Carolyn Reade Trust, 21516 Arbor Street, Elkhorn, Nebraska 68022  
E1/2 NW1/4 LESS PT TO STATE 1-21-1 77.55 AC

Protest #2014-54: Carolyn Reade Trust, 21516 Arbor Street, Elkhorn, Nebraska 68022  
W1/2 W1/2 NE1/4 LESS PT TO STATE 1-21-1 38.98 AC

Chairman Ohl opened a hearing at 1:45 P.M. Carolyn Reade, and her son Cory Reade, appeared at the hearing. Carolyn Reade testified that she is the fourth generation owner of the property which has been in the family since 1860 and she cares dearly about the property. She reported that she wants the valuation adjusted downward to accurately reflect the value of the farm based upon farmable land and consistent with the value of the land around it. She stated that the farm has not been irrigated since 2001. She testified that in 2002 she called the County Assessor's office and requested that this be duly noted; but, unfortunately she did not follow up on this nor did she get it in writing. She stated that much to her dismay she found out a couple months ago that the County record has always shown that the farm as irrigated. In addition she stated that the parcels were irrigated with a gun. Commissioner Klein asked what the source of water was and Ms. Reade responded that an irrigation well on the property; however, it is in operative. She stated that they had to continually acidize the well and the amount of water that the well pumped continually diminished until they quit using it. She reported that the two parcels of property have valuations that vary from \$5,735 to \$6,000 per acre. She explained that the highest valuation given to any irrigated land within close proximity of this property is \$6,000 per acre, so for this reason, she feels that her property is overvalued. She also stated that the FSA office shows her property as dry land. Commissioner Klein responded that the FSA office will not allow the County to look at their records.

Cory Reade testified that neither tract of land is irrigated. He stated that traditionally non-irrigated land is valued at 60% to 80% of irrigated land; but, now the current dryland values appear to be about 89% of irrigated land. He explained that UNL publications have historically show that dryland runs about 80% of irrigated land. Commissioner Klein responded that the valuations are based upon a three-year average of sales in this area. Ms. Reade reiterated that she doesn't own irrigated land. Cory Reade stated that these parcels have a lot more sand than is show on the assessment record. He questioned what they need to do for future valuations to show that there are large amounts of sand deposits on these parcels. County Assessor Jeff Hackerott responded that this is a very good question that he hears often. He explained that all the soil types for the County records are based upon geological soil surveys that were completed in the 1930s. He stated that he is unaware if the FSA office will re-survey the property if the owner asks. Chairman Ohl closed the hearing at 1:57 P.M. Motion was made by Klein and seconded by McCallum to change the soil classification from irrigated to dryland and set the 2014 property valuation for Property ID 590122347 at \$389,298 and the valuation for Property ID 590122339 at \$212,294. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-55: Marilyn Weldon, 405 North 8th Street, Newman Grove  
SE1/4 2-23-2 160 AC

Chairman Ohl opened a hearing at 2:01 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the subject property is assessed at \$2,881 per acre. He reviewed the number of acres of the various soil classifications on the property as listed on the assessment record. Chairman Ohl closed the hearing at 2:03 P.M. Motion was made by McCallum and seconded by Klein to make no change to the 2014 property valuation since the land is classified correctly and is valued equitably with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-56: Mildred Drey, 906 Heather Lane, Norfolk  
Meadow Ridge - Phase 1 2nd Addition Lot 2B, Blk 3

Chairman Ohl opened a hearing at 2:12 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form and attachments were reviewed. County Assessor Jeff Hackerott reported that he inspected the property on July 2, 2014 with Mildred Drey. He reviewed the assessment listing and stated that the property is typical for the neighborhood. He stated that no updates have been made since the owner purchased the property. Chairman Ohl closed the hearing at 2:14 P.M. Motion was made by McCallum and seconded by Klein to table the protest until further review by the County Assessor. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-57: Duane Acklie, P.O. Box 81228, Lincoln, NE 68501  
N1/2 19-23-1 316.26 AC

Chairman Ohl opened a hearing at 2:27 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the property is assessed at \$4,304 per acre. The reported the number of acres for the various soil classifications on the property. He stated that the owner is protesting the valuation of the grain bin. He explained that the owner reported that the bin has not been used for 20 years, that time and vandals have taken their toll on the bin, and that he has tried to give it away even for scrap, but could find no one to take it down. He explained that the grain bin has 15,500 bushel capacity, but doesn't have much rust or holes in it. He stated that the County must continue to place a valuation on the bin until it is removed. Chairman Ohl closed the hearing at 2:30 P.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for no change to the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-58: Duane Acklie, P.O. Box 81228, Lincoln, NE 68501  
NW1/4 27-23-2 160 AC

Chairman Ohl opened a hearing at 2:30 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that there are beans planted on this parcel under the pivot and corn planted in the dry corners. He stated that the assessed valuation is \$4,805 per acre. Chairman Ohl closed the hearing at 2:32 P.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for no change to the 2014 property valuation since the land is classified correctly and is valued equitably with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-59: Southside Villa, LTD, P.O. Box 3, York, NE 68467  
Improvement Addition Lot 3, Blk 2  
Improvement Addition Lot 4, Blk 1

Chairman Ohl opened a hearing at 2:15 P.M. Mike Murphy, general partner of Southside Villa Ltd, appeared at the hearing and testified that the Southside Villa has owned the 20 unit apartment complex in Madison for some time. He reported that the current valuation is proposed at \$487,884, which is approximately \$24,394 per unit. He explained that they have been looking at moving this apartment complex, so they had it appraised. He stated that he submitted the appraisal with the protest form which reflects a value of \$16,000 per unit. He explained that he owns a 20-unit apartment complex in York, Nebraska, that is probably in twice the condition of the subject complex and is assessed at \$20,000 per unit. He reported that the subject complex was built by the Madison Development Corporation many years ago and the construction was terrible, so the complex is showing its age. Mr. Murphy stated that he did not know when the County Assessor last inspected the complex, but it is difficult to keep the condition up even though they have been pumping a lot of money into maintenance. He stated that the property is currently overvalued for its location in Madison and its condition. He stated that he came to the hearing to notify the County of the current condition of the apartment and the appraisal completed by a professional on October 23, 2013 for \$295,000. He reported that the appraisal includes some comparable.

Commissioner McCallum inquired what the average rental of the apartments was and Mr. Murphy responded that the rental rates include payment of all the utilities and that a single apartment rents for \$525 per month and a double unit rents for \$560 per month. He estimated that the total utilities, including electricity and water, were approximately \$150 per unit per month. He stated that the apartment units need a lot of updating and the valuation needs substantial reduction. He reported that the maintenance on the apartment units is substantial, so when they look at selling the apartment complex, he had an appraisal completed. He stated that the value is just not there; but, if the value was there he would be happy to pay the taxes or sell the complex. County Assessor Jeff Hackerott requested Mr. Murphy to submit income and expense information and stated that he had not completely reviewed the appraisal. He stated that the appraisal reflects that the present management of the property is substandard and he asked if the owners have made any changes in management. Mr. Murphy responded that they have not made any management changes, but are looking for the right person to complete the maintenance. Commissioner McCallum asked what the occupancy rate is and Mr. Murphy responded that the market is different in Madison. He stated that a tenant may be living in the unit one day, but be gone the next day. He stated that it is difficult to keep the units full and maintenance is a big factor. County Assessor Jeff Hackerott stated that there are 12 two-bedroom units and 8 one-bedroom units and 8 of the two-bedroom units and 3 of the one-bedroom units are occupied. Chairman Ohl closed the hearing at 2:26 P.M. Motion was made by Klein and seconded by McCallum to table a decision on the property valuation protest. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-60: John Hrabanek, 103 North 5th Street, Battle Creek  
Pioneer Town Site Co's Second Addition Lot 3, Blk 37

Chairman Ohl opened a hearing at 2:38 P.M. John Hrabanek appeared at the hearing and testified that he gave all the pictures of the property to the County Assessor. He stated that the proposed valuation for his property is \$116,394 and that three houses sold in Battle Creek, with the best house selling for \$116,000, but this house was brick, had underground sprinklers, and a full finished basement. He reported that the house which is most similar to his house sold for \$80,500 in 2013 and it also had a full finished basement. He stated that he can't finish his basement because of the water problems in Battle Creek, unless he wants to spend a lot of money to re-do his foundation. Mr. Hrabanek reported that two houses next to his house are 100 years old and he has completed some improvements on his house. He stated that the other two house sales were for \$110,000 and \$116,000, but those houses were bigger than his house and had more improvements including double car garages, underground sprinklers, and new driveways. He stated that he has a single-car garage attached to the house and a double car garage in the back. He explained that he can't have underground sprinklers because he doesn't have a big enough water supply without putting in a new water line. He reported that if he changes the water line, he would need to put in both a new water line and sewer line. County Assessor Jeff Hackerott reported that he reviewed the property with John Hrabanek on July 1, 2014. He reviewed the assessment listing with the Board members. He explained that the drywall in the basement has been cut up 18" to 24" from the floor due to flood waters. John Hrabanek reported that the house was built out of used lumber. Chairman Ohl closed the hearing at 2:45 P.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation and set the 2014 property valuation at \$95,514. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-61: Gary Tillotson, 800 Kelland Drive, Norfolk  
PT E1/2 SE1/4 & E1/2 E1/2 W1/2 SE1/4 9-23-2 92 AC

Protest #2014-62: Gary and Patricia Tillotson, 800 Kelland Drive, Norfolk  
W1/2 W1/2 SE1/4 & W1/2 E1/2 W1/2 SE1/4 9-23-2 60 AC

Chairman Ohl opened a hearing at 2:52 P.M. Gary Tillotson appeared at the hearing and testified that the farm has been owned by his family for 125 years. He stated that the only reason he owns the property is because it was owed by his grandmother. He reported that on the 92 acre parcel he has 72 acres in the CRP program and he makes \$112 per acre off the 72 acres, which amounts to \$8,000 annually and his taxes on that parcel were \$3,393 last year. He stated that the valuation on the 92 acre parcel is increasing \$76,000 in 2014. He stated that its getting to the point that if doesn't farm the ground, he doesn't know why he owns it. He said that he could stand on his grandmother's grave and say that he tried as long as he could, but it's just not worth it anymore. He stated that if he takes the trees all out and planted it to corn or beans, he could properly make some money on it; but, he can't afford to take all the trees out and clean the property. He stated that there are approximately 20 acres of trees on the 92 acre parcel of land. Mr. Tillotson stated that he owns a lot of property and he doesn't understand how the County values the various properties. He stated that on one property the land value decreased \$4,155, on another property the value increased \$3,453, on another property the valuation decreased \$515, on another property the valuation decreased \$1,519, and on another property the valuation stayed the same. County Assessor Jeff Hackerott questioned if the valuations reported were for residential or commercial properties located inside the City of Battle Creek and Mr. Tillotson responded that one property is located in Norfolk and the other properties are in Battle Creek. Mr. Tillotson stated that the valuation of the vacant lot by Tilly's in Battle Creek increased from \$1,872 to \$9,279 and has been empty since he tore an old house down, but he didn't notice that until he tried to make comparisons of all the properties he owns. He stated that he doesn't understand the valuation process used by the County. Commissioner Klein explained that farm ground is not assessed on earning capabilities, but is assessed on land usage, soil classifications, and three years of comparable sales. County Assessor Jeff Hackerott reported that the 92 acre parcel is all cut up with trees, has four shelterbelts, trees coming through a drainage area at an angle from the northwest to the southeast, acreages split off of two corners, and is broken into small fields. He stated that the County assessment record lists 57.25 acres of CRP and Mr. Tillotson testified that there were 72 acres in the CRP program. He reported that the 92 acre parcel is assessed at \$3,075 per acre, which is a 37.07% increase. He reported that the 60 acre parcel is assessed at \$4,076 per acre, which is a 38.69% increase. In addition, he reported that the 60 acre parcel is also cut up with trees. Chairman Ohl closed the hearing at 3:03 P.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation since the land is classified correctly and is valued equitably with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-63: Mark Johnson, 2703 North 25th Street, Norfolk  
Dorsey Place Lot 14, Blk 3

Chairman Ohl opened a hearing at 11:43 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the property with Mark Johnson on July 7, 2014. He stated that the property is a duplex and the rear unit is vacant, so he completed an interior inspection. He stated that the units are a mirror image of each other and have two bedrooms and one bathroom on the main floor. He reported that the basement is partially finished. He stated that the front unit of the duplex is rented to someone who is on a government subsidy program and the rent is \$704 per month. In addition, he stated that the owner is cleaning up the back unit by replacing the floor coverings and plans to rent the unit for \$800 per month. Chairman Ohl closed the hearing at 3:19 P.M. Motion was made by Klein and seconded by McCallum to consider the recent purchase price and set the 2014 property valuation at \$146,000. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-64: Nick Schaffer, 107 North 5th Street, Battle Creek  
Pioneer Town Site Co's Second Addition Lot 1, Blk 37

Chairman Ohl opened a hearing at 3:06 A.M. Nick Schaffer appeared at the hearing and testified that the valuation increased approximately \$11,000 and he purchased the property at the end of 2012. County Assessor Jeff Hackerott reported that he inspected the interior and exterior of the property on July 3, 2014 with Nick Schaffer. He reviewed the assessment listing with the County Board. Nick Schaffer reported that some of the wiring in the house is new; however, some is very old. He testified that the basement is not very deep and the storage shed in the back of the house is an old barn with a hay loft. He stated that he paid \$50,000 for the property 1½ years ago. Chairman Ohl closed the hearing at 3:10 P.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction to the valuation based upon a physical inspection and set the 2014 property valuation at \$56,787. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board of Equalization recessed at 3:21 P.M. to Thursday, July 10, 2014.

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County Clerk Nancy Scheer

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Board of Equalization Chairman Christian Ohl