

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

July 12, 2011

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M., in continuation of the June 21, 2011 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Wednesday, July 6, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Jerry McCallum, Martin Griffith, and Lee Klein, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Hearings were conducted on property valuation protests as follows:

Protest #2011-59: Kenneth and Mary Potmesil, 82415 Highway 45, Newman Grove
Railroad Addition Lot 1, Blk 12

Chairman McCallum opened a hearing at 9:00 A.M. Kenneth Potmesil appeared at the hearing and testified that the building valuation increased \$5,613 from the prior year. County Assessor Jeff Hackerott reported that the property is a commercial structure located in the City of Newman Grove and that all commercial properties located in Newman Grove received a 5% valuation increase. He explained that the county was below the statutory level of assessment for commercial property, which is between 92% and 100% of market price. He reported that all commercial properties in the City of Newman Grove were re-valued in 2008 and that the valuation for the subject property was the same in 2009 and 2010, then received a 5% increase for 2011. In addition, he reported that the owner purchased the subject property and an adjacent lot in 2008 at a cost of \$163,000. Chairman McCallum closed the hearing at 9:06 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-60 Leroy and Lawrence Verschuur, 3821 Pace Boulevard, Lincoln
SW1/4 SW1/4 8-24-4 40 AC

Chairman McCallum opened a hearing at 10:00 A.M. Larry Verschuur appeared at the hearing and testified that he lost access to his property on 844th Road due to damage caused by the June 2010 flood. He stated that until he gets access to the property, the marketability is much less. He submitted pictures of the property which were accepted into the record. In addition, he questioned if the County Assessor had any experience with other parcels in the county that lost access. County Assessor Jeff Hackerott reported that the acres for the subject property were mapped after the June 2010 flood and the owner lost ground in the northeast corner and on the east side of the subject parcels. Larry Verschuur reiterated that he can't use the property or get access to it without going across another landowner's property. In addition, he reported that he must wait until the crops are harvested before he can cross through the adjoining property to access his land. Chairman McCallum closed the hearing at 9:14 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$10,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-61 Leroy and Lawrence Verschuur, 3821 Pace Boulevard, Lincoln
NW1/4 NW1/4 17-24-4 40 AC

Larry Verschuur requested that testimony he presented for Protest #2011-60 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$33,022. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-62 CJS Real Estate, c/o Calvin Sorrick, 83451 571st Avenue, Stanton
Adam Pilger Trustee Subdivision Lot 10, Blk 5

Chairman McCallum opened a hearing at 9:20 A.M. Calvin Sorrick appeared at the hearing and testified that the property was purchased on November 3, 2010 for \$44,500 and that the house has extensive termite damage. County Assessor Jeff Hackerott questioned if the house was rented and if the termite issue was corrected. Calvin Sorrick responded that he rents the house for \$600 per month. He stated that he did not know there were termites at the time he purchased the property, but he discovered extensive damage in the window trim and walls. He also stated that the termites were treated and there is no indication of any live termites at the current time. Chairman McCallum closed the hearing at 9:24 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$45,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-63 Sheila Hughes, 5913 Paseo Montana, Las Vegas, Nevada 89108
Tax Lots SE1/4 SW1/4 31-24-2 Tax Lot 13 1 AC

Chairman McCallum opened a hearing at 9:26 A.M. Kevin Gubbels appeared at the hearing to testify on behalf of Sheila Hughes. He reported that the house on the property was removed in June 2011 and Battle Creek Fire Chief Cleone Schwede could attest to that fact. County Assessor Jeff Hackerott confirmed that the house is removed; however, he explained that the property valuation is based on the condition of the property on January 1st of each year. He stated that the property valuation would be adjusted for 2012. Chairman McCallum closed the hearing at 9:28 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-64 Sheila Hughes, 5913 Paseo Montana, Las Vegas, Nevada 89108
Hales Suburban Lots 31-24-2 Lot 10 1 AC

Chairman McCallum opened a hearing at 9:28 A.M. Kevin Gubbels appeared at the hearing to testify on behalf of Sheila Hughes. He reported that the property is a vacant lot. County Assessor Jeff Hackerott confirmed that the parcel is a vacant lot with alfalfa on it. Chairman McCallum closed the hearing at 9:29 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-65 Sheila Hughes, 5913 Paseo Montana, Las Vegas, Nevada 89108
Tax Lots SE1/4 SW1/4 31-24-2 Tax Lot 12 2 AC

Chairman McCallum opened a hearing at 9:29 A.M. Kevin Gubbels appeared at the hearing to testify on behalf of Sheila Hughes. County Assessor Jeff Hackerott reported that the parcel is a two acre tract with alfalfa on it. Chairman McCallum closed the hearing at 9:30 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-66 Amanda Machuca, 2600 Crestview Road, Norfolk
Lot 22, Raasch's Crestview Heights First Addition

Chairman McCallum opened a hearing at 9:32 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott confirmed that the property was purchased on April 15, 2011 for \$61,300. Chairman McCallum closed the hearing at 9:34 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$61,300. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-67 Raymond and Beverly Snodgrass, 85725 528th Avenue, Neligh
Durlands First Addition Lot 1 Except S 14.5 Ft, Blk 17

Chairman McCallum opened a hearing at 9:41 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 completed an exterior review of the house. He reported that notes in the assessment file indicate that two family members of the owner live in the house. In addition, he stated that the house was used as a multi-unit apartment building years ago and the inside needs updating. Chairman McCallum closed the hearing at 9:44 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$70,467. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-68 Bradley and Julie Wiebe, 2104 Maurer Drive, Norfolk
Eastern Heights Second Addition Lot 18, Blk 1 (24-24-1)

Chairman McCallum opened a hearing at 9:45 A.M. Julie Wiebe appeared at the hearing and questioned why the valuation increased approximately \$15,000. She stated that the valuation of her property is higher than other comparable properties in the neighborhood. County Assessor Jeff Hackerott responded that the valuation change was a 6% increase that was applied to all rural suburban properties in the county. He reported that the property was purchased in 2002 at a cost of \$132,500. He presented information on sales of rural suburban properties used to establish the 2011 valuations. Chairman McCallum closed the hearing at 9:53 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$147,574. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-69 Orin and Marjorie Rinkel, 84259 548th Avenue, Norfolk
Pt SW1/4 SW1/4 NW1/4 & Pt SW1/4 29-24-2 155.75 AC
(Tract 1-Smith/Rinkel change of Lot Boundary-2011)

Chairman McCallum opened a hearing at 9:55 A.M. Orin Rinkel appeared at the hearing and testified that the total acres were reduced during the flood in June 2010 and some additional acres were lost this year. He explained that he purchased 40 acres, the County Assessor measured 38 acres, and the FSA office measured 27.65 acres. He reported that the property is land locked and when Dr. Smith purchased the adjoining parcel a survey was completed and the survey is off by 30 feet. He stated that he would like the County Assessor to explain how he determined that there were 38 acres on the parcel. He reiterated that the valuation is too high because of the discrepancy on the number of acres. County Assessor Jeff Hackerott reported that on November 23, 2010 Orin Rinkel delivered a map from the FSA office to the Assessor's Office. He explained that the map contains information after the June 2010 flood and reflects 155.75 total acres. He stated that the county measures the number of acres using imagery and he reported the number of acres of each soil type as shown on the county assessment record. Orin Rinkel stated that the county can't assess property without looking at it. He stated that he disagrees with the number of acres of each soil classification. Chairman McCallum closed the hearing at 10:07 A.M. Motion was made by Klein and seconded by Griffith to table a decision on protest until further review by County Assessor Jeff Hackerott. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-70 Mark Etling, 82267 538th Avenue, Newman Grove
Tax lots SE1/4 NE1/4 34-21-4 Pt Tax lot 6 4.5 AC

Chairman McCallum opened a hearing at 10:19 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, which is an acreage located east of Newman Grove. He stated that a creek runs through the property. In addition, he reviewed the soil classifications from the county assessment record. Chairman McCallum closed the hearing at 10:21 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-71 Mark Etling, 82267 538th Avenue, Newman Grove
Tax lots SE1/4 NE1/4 34-21-4 Tax lots 2 & 3 14.43 AC

Chairman McCallum opened a hearing at 10:21 A.M. . No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the valuation change was a 6% increase that was applied to all rural suburban properties in the county. He reviewed the soil classifications from the county assessment record. Chairman McCallum closed the hearing at 10:23 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-72 Michael Murphy, 531 Teakwood Drive, Lincoln
Dorsey Place Lot 15, Block 3

Chairman McCallum opened a hearing at 10:29 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott confirmed that the property was purchased on June 20, 2011 for \$38,000. Chairman McCallum closed the hearing at 10:30 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$38,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-73 Carolyn Brown, 2110 South Victory Road, Norfolk
Chaffin's Addition Lot 1 5.88 AC (35-24-1)

Chairman McCallum opened a hearing at 10:26 A.M. Carolyn Brown appeared at the hearing and testified that the house burned down on January 14, 2011 and she showed the Board members an article printed in The Norfolk Daily News to confirm her statement. Commissioner Lee Klein explained that the assessment date is January 1st; therefore, the valuation adjustment could not be made until next year. Carolyn Brown stated that she understands that the assessment date is January 1st of each year; however, she requested that the county not increase the property valuation from the prior year. County Assessor Jeff Hackerott reported that the valuation change was a 6% increase that was applied to all rural suburban properties in the county. He reported that the garage and a breezeway between the house and garage are still intact. Chairman McCallum closed the hearing at 10:28 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$79,571. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-74 Duane Acklie, PO Box 81228, Lincoln
NW1/4 35-23-2 160 AC

Chairman McCallum opened a hearing at 10:31 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 and confirmed that the buildings have been removed. He stated that the protest form reflects that the building were burned and removed in 2011; however, the assessment date is January 1st; therefore, the valuation adjustment could not be made until next year. Chairman McCallum closed the hearing at 10:33 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-75 Crete Carrier Corp, c/o Duane Acklie (MAO), PO Box 81228, Lincoln
N1/2 19-23-1 316.26 AC

Chairman McCallum opened a hearing at 10:33 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 and confirmed that a GIS bin is located on the property, with the assessment record reflecting that it hold 15,534 bushels. He stated that he doesn't understand the protestor's terminology of the grain bin being inoperative and he is unsure why the tenant is not using the bin. Chairman McCallum closed the hearing at 10:35 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation for the bin at \$4,199, with the total property valuation adjusted to \$666,437. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-76 Brian and Missy Rech, 2010 Maurer Drive, Norfolk
Eastern Heights Second Addition Lot 16, Blk 1 (24-24-1)

Chairman McCallum opened a hearing at 10:36 A.M. Brian Rech appeared at the hearing and testified that he bought the property in August 2007 and he knew that it was undervalued at the time of purchase. He stated that the valuation is currently higher than the purchase price during a declining market. He reported that the only improvements made were the installation of new kitchen counter top which cost \$800 and painting of the house foundation. He reported on the sale prices of several homes in the neighborhood and stated that the homes in this subdivision don't get street maintenance like residents inside the City of Norfolk. In addition, he reported that the properties in the subdivision are assessed \$3,500 for water services provided by the City of Norfolk and the City also charges double rates for the water used. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property and reviewed the comparative market analysis submitted by the protestor. Chairman McCallum closed the hearing at 10:43 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$148,760. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-77 Andrew Labenz, 82686 571st Avenue, Clarkson
Lot 8, Blk 11 Berry Hill 4th Addition

Chairman McCallum opened a hearing at 10:46 A.M. Andrew Labenz appeared at the hearing and testified that he is purchasing the subject property with the sale closing on July 15, 2011. He submitted a certified appraisal reflecting a valuation of \$173,000 and he reported that the purchase price of the property will be \$170,000. He requested the Board to set the 2011 valuation at 94% of the appraised valuation. In addition, he reported that the requested valuation is comparable to other properties in the neighborhood. County Assessor Jeff Hackerott stated that a copy of the appraisal was not submitted with the protest; therefore, he didn't have an opportunity to review it. Chairman McCallum closed the hearing at 10:51 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$173,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-78 Andy and Valerie Preister, 3109 Dover Drive, Norfolk
Wyndham Hills Lot 4, Blk 5

Chairman McCallum opened a hearing at 11:24 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the 2011 valuation was estimated by the county because they could not get access to the inside of the house for inspection. He stated that an inspection of the interior of the house was completed on June 24, 2011. Chairman McCallum closed the hearing at 11:26 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$278,999. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-79 Arvid and Geraldine Marks, 84140 Highway 45, Tilden
Pt NW1/4 Less Pt to State 30-24-4 146.26 AC

Protest #2011-80 Arvid and Geraldine Marks, 84140 Highway 45, Tilden
Pt SW1/4 Less Pt to State 30-24-4 150-53 AC

Chairman McCallum opened a hearing at 10:56 A.M. Arvid Marks appeared at the hearing and testified that the valuation increased by approximately 10% and he questioned why the increase was so large. He stated that last year all the state employees declined their raises; however, the county employees all received a 2% salary increase. He read a portion of an article printed in the Nebraska Farmer magazine titled "State Farms Usually Sell Within 30 Days". He stated that he has no plans to sell his land. County Assessor Jeff Hackerott explained that the valuation is based on an average of agricultural sales in the market area and that the average countywide increase was 12% for agricultural land. He explained that the State of Nebraska sets the parameters the county must follow to establish valuations. Chairman McCallum closed the hearing at 11:05 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-81 John Orłowski Sr., 83045 553 1/2 Avenue, Madison
SE1/4 SW1/4 13-22-2 40 AC

Chairman McCallum opened a hearing at 11:26 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. Chairman McCallum stated that the written documentation on the protest form does not relate to the valuation of the property. County Assessor Jeff Hackerott reported that he drove by the parcel on July 11, 2011 and confirmed that the property can only be accessed from a minimum maintenance road. Chairman McCallum closed the hearing at 11:28 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-82 John Orłowski Sr., 83045 553 1/2 Avenue, Madison
S1/2 SE1/4 13-22-2 80 AC

Chairman McCallum opened a hearing at 11:28 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 drove by the parcel on July 11, 2011 and that a minimum maintenance road is located on the south side of the property. He reviewed the soil classifications of the parcel as listed on the county assessment record and explained that the property is a combination of grass, trees, creek, and crop. Chairman McCallum closed the hearing at 11:30 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-83 Donald Wiese, 54137 823rd Road, Lindsay
NE1/4 NW1/4 35-21-3 40 AC

Chairman McCallum opened a hearing at 11:09 A.M. Don Wiese appeared at the hearing and testified that the county assessment record has the incorrect size for the new grain bins. County Assessor Jeff Hackerott reported that the grain bins were incorrectly listed on the county assessment files; however, a correction has been made. Chairman McCallum closed the hearing at 11:12 A.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$553,184. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-84 Gary Long, 4409 South 1st Street, Norfolk
Pt NW1/4 SW1/4 11-23-1 (Tract 8 – 667.1 Ft X 124.4 Ft) 2 AC

Chairman McCallum opened a hearing at 11:15 A.M. Gary Long appeared at the hearing and testified that when an appraiser came to the property in the spring 2011, he said that the valuation of the house was too high because the house is actually a Simpson steel building. He stated that there are no other comparable houses in the county for valuation purposes. He reported that the roof leaks. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on July 8, 2011. He stated that the house was constructed in 1976 and the valuation of the property decreased from \$128,074 in 2010 to \$102,266 in 2011. He stated that the owner purchased the property in 2003 for \$70,000. Chairman McCallum closed the hearing at 11:20 A.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board recessed at 11:30 A.M. for lunch and re-convened at 1:00 P.M.

Protest #2011-85 Michael Thomas, 1001 Logan Street, Norfolk
C.S. Hayes Addition Lot 7, Blk 6

Chairman McCallum opened a hearing at 1:00 P.M. Michael Thomas appeared at the hearing and testified that he recently purchased the house for \$17,750. He stated that the property was appraised by HUD for \$16,000. He explained that he replaced the front porch and is re-doing the plumbing. In addition, he reported that he plans to repair the back porch and remodel the house. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property. He confirmed that the property sold on June 23, 2011 for \$17,750. Chairman McCallum closed the hearing at 1:04 P.M. Motion was made by Griffith and seconded by Klein to set the 2011 property valuation at \$17,750. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-86 Reeves Properties, LLC, 1209 Bel Ridge Road, Norfolk
C S Hayes Addition E 24.5 Ft Lot 9 & W 22 Ft Lot 10, Blk 3

Chairman McCallum opened a hearing at 1:07 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form and a letter received from the protester on July 12, 2011 were read. County Assessor Jeff Hackerott reported that the house was renovated in 1992, including a new roof, siding, and windows. He explained that one side of the property is along 13th Street and gets a lot of traffic. Chairman McCallum closed the hearing at 1:10 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$56,688. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-87 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 14, Blk 11

Protest #2011-88 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Blk 6, Lot 9

Protest #2011-89 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 16, Blk 11

Protest #2011-90 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 10, Blk 6

Protest #2011-91 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 15, Blk 11

Protest #2011-92 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 11, Blk 6

Protest #2011-93 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 17, Blk 11

Protest #2011-94 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 8, Blk 6

Protest #2011-95 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 18, Blk 11

Protest #2011-96 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 7, Blk 6

Protest #2011-97 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 6, Blk 6

Protest #2011-98 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 5, Blk 6

Protest #2011-99 Randy Walters, 83933 Eagle Ridge Road, Norfolk

Walters East Knolls Tenth Addition Lot 12, Blk 6

Chairman McCallum opened a hearing at 1:30 P.M. Dan Walters, part owner of Walters Homes, appeared at the hearing and testified that he is protesting the valuation of the vacant lots in this subdivision. He reported that the valuation increased from \$11,000 in 2010 to \$22,000 in 2011. He explained that when his dad, Wayne Walters, died in 2010, the trust value of each lot was \$15,000. He stated that they are in the construction business and they sell the lot and house as one unit, but do not sell any bare lots. County Assessor Jeff Hackerott explained that in 2010, the lots were valued at 50%; however, the paving, water, and sewer were completed by January 1, 2011, so the lot value was changed from undeveloped to developed and valued at 100%. He reported that the adjoining subdivision had lot sales ranging between \$22,000 and \$25,000. Dan Walters stated that it is unfair to consider the valuation of the lots in the adjoining subdivision because the lots in Walters East Knolls are not sold as vacant lots, but are all developed before they are sold. Chairman McCallum closed the hearing at 1:40 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuations. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-100 Denis Kerkman, 84375 536th Avenue, Tilden
SE1/4 NE1/4 Less Road 17-24-4 39.88 AC

Chairman McCallum opened a hearing at 1:11 P.M. Denis Kerkman was present and testified that the valuation for this property is too high due to the flood damage in June 2010. He recommended that something be done with the Elkhorn River before the bridge which crosses the river in the Tilden area is destroyed. County Assessor Jeff Hackerott reported that the imagery that was received after the June 2010 flood was used to adjust the number of acres of each land classification on this parcel. Chairman McCallum closed the hearing at 1:14 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-101 Donna Knapp and Doris Johnston, PO Box 810, Madison
NE1/4 22-24-2 160 AC

Chairman McCallum opened a hearing at 1:42 P.M. Otto and Donna Knapp were present during the hearing. Otto Knapp testified that the valuation of the property increased by 10.3%, which seems excessive. He stated that the County Board needs to put the reins on the property valuations to stop excessive spending. Chairman McCallum explained that property valuations are established by using an average of all sales of similar properties during the study period. County Assessor Jeff Hackerott reported that the average increase on agricultural land in the county was approximately 12% for the 2011 calendar year. He reported that the assessed valuation of the subject property is \$2,356 per acre. Donna Knapp expressed concerns regarding the increase in agricultural land sales. Chairman McCallum closed the hearing at 1:52 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-102 Willis Falk, 4537 West Whisperwood Street, Lincoln
ILL- Pt N1/2 SW1/4 3-21-1 19.7 AC – MH Lot 60 (1992 Champion 16x60)

Chairman McCallum opened a hearing at 2:16 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 completed an exterior inspection of the property on July 8, 2011 and it appears that someone lives in the house. He stated that the valuation change was a 6% increase that was applied to all rural suburban properties in the county. Chairman McCallum closed the hearing at 2:18 P.M. Motion was made by Griffith and seconded by Klein to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-103 Willis Reeves, 54645 831st Road, Madison
SW1/4 Less Hwy 18-22-2 151.59 AC

Chairman McCallum opened a hearing at 1:55 P.M. Willis Reeves appeared at the hearing and testified that an addition was constructed onto the house and the cost was \$27,460; however, the county has it valued over \$8,000 higher than the cost to construct. He stated that he reviewed neighboring property valuations on the computer and determined that 2.5 acres are allocated to the home site on his property and other parcels only have 1 acre listed for the home site. He reported that the county assessment record lists a detached garage; however, there is no garage, only a workshop. He also stated that the house has asbestos siding and is subject to breaking easily and similar siding can't be purchased for repair. Willis Reeves reported that he obtained an estimate to remove and dispose of the asbestos siding for a cost of \$12,223, which does not include the cost of replacement siding. He reported that the old portion of the house is not considered two-story because all the ceilings are slanted. He reiterated that he is protesting the house valuation and the acreage that it sits on. Chairman McCallum closed the hearing at 2:00 P.M. Motion was made by Klein and seconded by Griffith to table a decision on the protest until further review by the County Assessor. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-104 Harry and Sara Ahlmann, 2000 South 25th Street, Norfolk
E1/2 SE1/4 32-24-1 80 AC

Chairman McCallum opened a hearing at 2:20 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 property with the owners and confirmed that surface water from the June 2010 flood entered the house. He stated that the flood waters ruined the carpet and a portion of the drywall which have not been replaced or repaired. Chairman McCallum closed the hearing at 2:23 P.M. Motion was made by Griffith and seconded by Klein to set the 2011 property valuation at \$228,924. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-105 Steve and Cindy Ganskow, 305 West Sherwood Road, Norfolk
Pt S1/2 SW1/4 (Survey Pt Tract A - Tract 208.72 Ft x 208.72 Ft) 10-23-1 1 AC

Chairman McCallum opened a hearing at 2:08 P.M. Cindy Ganskow appeared at the hearing and testified that the trailer house is very old and they are thinking about tearing it down. She stated that the trailer house has been rented in the past; however, it is now vacant. She reported that the trailer isn't well insulated because the heating bills are very high in the winter months. She also stated that the garage is not in good condition. County Assessor Jeff Hackerott reported that he completed an exterior inspection on July 8, 2011 and the crawl space under the trailer is open so animals could crawl underneath the trailer. He stated that the trailer is not in the best condition. Chairman McCallum closed the hearing at 2:11 P.M. Motion was made by Griffith and seconded by Klein to set the 2011 property valuation at \$24,374. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-106 Steven and Cindy Ganskow, 305 West Sherwood Road, Norfolk
Lake View Terrace Lot 1 & 2 (10-23-1)

Chairman McCallum opened a hearing at 2:11 P.M. Cindy Ganskow appeared at the hearing and testified that she spoke with her two closest neighbors and neither received a valuation increase. She explained that she spoke with the County Assessor who advised that some properties in her neighborhood were incorrectly classified. County Assessor Jeff Hackerott responded that the county assessment records do not have all the properties in this neighborhood correctly classified as rural suburban. Chairman McCallum closed the hearing at 2:13 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$158,263. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-107 Ruth Lehman, 3707 Old Hadar Road, Norfolk
SE1/4 SW1/4 & S1/2 SE1/4 Less Hwy 4-24-1 115.14 AC

Chairman McCallum opened a hearing at 2:25 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. Chairman McCallum stated that the information on the protest form does not pertain to the valuation of the property. County Assessor Jeff Hackerott reported that he inspected the property and it consists of cropland, trees, and river. He reviewed the number of acres of each soil classification on the parcel. In addition, he reported that assessed valuation of the property is \$1,867 per acre. Chairman McCallum closed the hearing at 2:28 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-108 Ray Browning, Savage and Browning, 8676 West 96th Street, #100, Overland Park, Kansas 66212
Commonwealth Park Fifth Addition Lot 2-R

Protest #2011-109 Ray Browning, Savage and Browning, 8676 West 96th Street, #100 Overland Park, Kansas 66212
Market Square Subdivision Lots 1, 3 & 4

Chairman McCallum opened a hearing at 1:22 P.M. Tom Savage appeared at the hearing to represent Perkins Delaware Company of Omaha. He submitted a copy of an appraisal, rent roll as of January 1, 2011, and two operating statements, one for each property. He explained that the property was appraised in 2010 for \$4.5 million and that the appraisal was completed for refinancing and insurance purposes. He stated that the appraisers put a lot of weight on the income approach. In addition, he reported that the properties are 100% occupied. He asked the Board to delay its decision until review of the appraisal by the County Assessor. Chairman McCallum closed the hearing at 1:28 P.M. Motion was made by Klein and seconded by Griffith to table a decision on the protest. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-110 Rick Waterbury, 4501 South 13th Street, Norfolk
Airway Tracts Lot 8 Except W 60 Ft (10-23-1)

Chairman McCallum opened a hearing at 2:31 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 completed an exterior inspection of the property and reviewed the assessment records for other homes in the neighborhood. Chairman McCallum closed the hearing at 2:33 P.M. Motion was made by Griffith and seconded by Klein to set the 2011 property valuation at \$112,904. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-111 Carol Wiedeman, 55311 837th Road, Norfolk, Nebraska
Jo-D's Subdivision Lot 2, Blk 2 (20-23-1)

Chairman McCallum opened a hearing at 2:42 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 met with the owner in his office for a review of the assessment record. He stated that he completed an exterior inspection of the property. Chairman McCallum closed the hearing at 2:44 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$119,759. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-112 Fred Sandquist, 84529 542nd Avenue, Meadow Grove
SE1/4 5-24-3 160 AC

Chairman McCallum opened a hearing at 2:51 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 valuation for the property was estimated because the owner would not allow the county lister to complete an interior inspection. He explained that he was unable to make contact with the owner and only completed an exterior inspection. He stated that the outside of the house has new siding and a new roof. Chairman McCallum closed the hearing at 2:53 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-113 Pamela Maughan, 54055 Highway 275, PO Box 73, Meadow Grove
Pt SE1/4 19-24-3 120.05 AC

Chairman McCallum opened a hearing at 3:07 P.M. Pamela Maughan appeared at the hearing and testified that the house was purchased 14 years ago for \$500. She reported that a bedroom was added onto the west side of the house and a garage was added onto the east side. She stated that the bedroom has a hole in the ceiling due to a water leak in the roof. She stated that walls in the house are plaster and lath, not sheetrock, and that the flooring has not been replaced, except in the bathroom. She reported that when the tub was removed, only a shower was installed. In addition, she stated that they started to replace the shingles on the house five years ago and then her husband got sick, so the shingling was never finished and the bundles of shingles are still on the roof. She also reported that the basement is only partial and that her spouse only had the house insured for \$50,000. She requested that several of the out buildings be removed from the assessment records because they aren't being used. County Assessor Jeff Hackerott responded that buildings must be removed before the valuation could be removed from the assessment records. In addition, he reported that there were water issues in the house where the additions were added onto the original structure. Chairman McCallum closed the hearing at 3:16 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$202,395. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-114 Darrell Christensen, 701 North Willow Street, Norfolk
Lot 9, Blk 11 Dorsey Place

Chairman McCallum opened a hearing at 3:17 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 spoke to the protestor and confirmed that the property was purchased on May 27, 2011 for \$65,500. Chairman McCallum closed the hearing at 3:19 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$65,500. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-115 Marlin and Doyle Lyon, 82735 535th Avenue, Newman Grove
E1/2 SE1/4 6-21-4 80 AC
S1/2 SW1/4 5-21-4 80 AC
S1/2 SW1/4 8-21-4 80 AC

Chairman McCallum opened a hearing at 3:19 P.M. Gerald Lyon appeared at the hearing and stated that all the facts and proof were submitted with the protest form. He stated that he doesn't like the theory of the county setting values based on current sale prices. He stated that it appears that he is being punished for the actions of other people who pay high prices for land when he purchased his property for several hundred dollars per acre. County Assessor Jeff Hackerott stated that he must follow the state statutes and the regulations established by the state when determining property valuations. He stated that he can't use income or rental prices. Chairman McCallum stated that the county is required to set the valuations based on the statutory requirements or the state will set the values. Gerald Lyon stated that the weather bureau advises people to get out of trailer houses during severe storms and go to a stable structure; but, it appears that the county has his trailer house valued as a stable structure instead of a trailer house. Chairman McCallum closed the hearing at 3:27 P.M. Motion was made by Griffith and seconded by Klein to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board of Equalization recessed at 3:30 P.M. to Tuesday, July 19, 2011 at 1:00 P.M.

County Clerk

Chairman