

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 12, 2019

The Board of Equalization of Madison County, Nebraska met at 1:00 P.M.

Advance notice of meeting was published in the Wednesday, July 6, 2019, 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 Ron Schmidt, Christian Ohl, and Troy Uhlir, County Clerk Anne Pruss and County Assessor Jeff Hackerott.

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

Hearings were conducted on property valuation protests as follows:

Protest #2019-40: Kenneth & Mary Potmesil, 82415 Hwy 45, Newman Grove
PT NE1/4 SE1/4 & PT SE1/4 SE1/4 21-21-4 6.85 AC (Jacobsons Lot Split 2001)

Chairman Ohl opened a hearing at 9:00 A.M. Kenneth Potmesil appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. Mr. Potmesil stated that in 2002, the valuation was \$56,664, and as of 2018, it was \$110,042, which he thought was a lot in 16 years. He asked how the valuations were determined. County Assessor Jeff Hackerott stated this is an acreage north of Newman Grove with an old farmhouse that is a story-and-a-half that was built in 1920 with 1596 total square feet. Mr. Hackerott stated it is an acreage of 6.85 acres. Mr. Hackerott stated that valuations continue to increase because the market is there for residential property for acreages as people are willing to pay to live in the country. Mr. Potmesil asked if that is what the taxes are based on, and Mr. Hackerott stated that yes, it is based on market value. Mr. Hackerott stated that Mr. Potmesil's house is at 49% depreciation, taking into consideration remodeling. If remodeling wasn't taken into account, it might be 80% depreciated. Mr. Potmesil stated that from 2012 to 2015, the valuation did not go up at all. Mr. Hackerott stated they would have been within their tolerances on rural residential property. Mr. Hackerott stated that everything is now subject to change every year, and everything is reviewed every year. Mr. Hackerott stated he did not see the increase in valuations stopping in the future unless something drastic happens with the economy. Chairman Ohl asked if the valuation of the house seemed correct. Mr. Hackerott stated he last reviewed the property on July 7, 2017, for an appeal, but had not done an interior review. He stated the house has vinyl siding. At that time, they discussed what was inside the house. There are a few outbuildings, but nothing big or new. Chairman Ohl asked Mr. Potmesil if he wanted to add anything else to his testimony or submit any other evidence, and he replied he did not. Chairman Ohl closed the hearing at 9:08 A.M. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2019 property valuations for the subject property. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-41: Michelle Uhing, 508 West Prairie Avenue, Norfolk
Pasewalks Fifth Addition E 57 FT Lots 6 & 7, BLK 6

Chairman Ohl opened a hearing at 9:14 A.M. Michelle Uhing appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. Chairman Ohl brought attention to the image of the property that was being shared. Ms. Uhing submitted pictures of the interior of the home. She also provided assessed values on some properties that have recently sold in her neighborhood. She commented that she searched for comparables in her neighborhood and then went on the assessor's site and looked at the assessed values of the homes. She had marked that beside the homes on the copies she had provided the commissioners. She states that she has kept her home up so it would look nice but has made no major improvements. County Assessor Jeff Hackerott stated that her home is in the area of Norfolk that was reappraised this year, going door to door, so the increases are considerably larger than they have been in previous years. He stated that valuations did not change in 2015 and 2016 but have every year since then. Her house was reviewed on July 9, 2019. He stated this is a small house with 598 square feet that was built in 1922, an older bungalow. He stated that the best comparable he found was a block-and-a-half north at 507 Matrau, a home of 520 square feet, which sold in October 2017 for \$83,000. Commissioner Schmidt asked if her home had a garage, and she answered that it does not. Chairman Ohl closed the hearing at 9:21 A.M. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2019 property valuations for the subject property. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-42: Randal Jensen, 1107 North 9th Street, P.O. Box 404, Norfolk
Queen City Place Addition Lot 1, Blk 41

Chairman Ohl opened a hearing at 9:24 A.M. Randal Jensen appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated the property had been reviewed on July 8, 2019. Mr. Jensen stated that the house needs anywhere from \$40,000 to \$50,000 in remodeling and repair. He stated he had not been able to do the work as quickly as he would have liked secondary to medical expenses. He then submitted pictures of the home's interior. He noted pictures of the basement demonstrating damage from flooding caused by a hailstorm a number years ago. The pictures are from 2018. Mr. Jensen stated there have been no changes except that water has seeped down where the floor meets the wall due to it having been a wet year. He also shared a picture of a kitchen cabinet damaged by leaking from a drain. He also shared pictures of the bathroom in the house. He stated that the house is recorded as having three bedrooms, but they are using the third bedroom for a Safe Step walk-in tub.

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Pictures of the deck were shared that showed damage from snow sitting on it. Mr. Jensen shared pictures of the sidewalk for the west entrance to the house where it slopes allowing water to set along the porch area. They have never used the gas fireplace and their intent is to remove it, and the chimney needs some repair. Mr. Jensen shared pictures of the garage showing how the water runs down and seeps under the door and into the original garage. He also showed pictures of the roof of the north garage that needs to be replaced. He then stated concern that when exiting the north garage to back up onto the street, by the time he can see down the street from the garage, his tail end is already out in the street, which gives him concerns about something happening to either garage and then not being able to rebuild. County Assessor Jeff Hackerott stated he had reviewed the home on July 6, 2018. He stated that the house does have some deferred maintenance issues and some functional issues, especially the bathroom from a selling standpoint. He stated that Mr. Jensen's statements and descriptions of the property are correct and have been verified including photos. Chairman Ohl closed the hearing at 9:30 A.M. Motion was made by Schmidt and seconded by Uhlir to set the 2019 valuation at \$90,760. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-43: Nick Wehrle, 602 North Zimmerman Drive, P.O. Box 471, Battle Creek
Zimmerman's Second Addition Lot 2, Blk 1

Chairman Ohl opened a hearing at 9:47 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated there was an appointment to review the house set for July 9, 2019, but there was no response at the door. The owner was called and stated he had called and talked to Donna at the Clerk's office to let them know that he was canceling his appointment and to proceed with the hearing without him as he was really busy with work. Pictures were allowed of the exterior. Mr. Hackerott stated that in looking at the pictures, nothing has appeared to have changed on the outside of the house. He stated it is a newer home built in 2007 with 1662 square feet, and it has a finished basement. Mr. Hackerott stated that on June 2, 2016, he and his wife purchased the home for \$277,500, so this purchase was part of what initiated the valuation increase. Chairman Ohl closed the hearing at 9:50 A.M. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2019 property valuations for the subject property. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-44: Mark Kuchar, 82835 550th Avenue, Madison
ILL – SE¼ 34-22-2 153.78 AC

Chairman Ohl opened a hearing at 9:41 A.M. Mark Kuchar appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. Mr. Kuchar offered that there is a foot gap at the bottom on half of the shed and the other half is level in the back. County Assessor Jeff Hackerott had reviewed the building on July 11, 2019. He stated that this shed was not built by Mr. Kuchar. Mr. Hackerott said that the east, west and south side sills don't sit on the ground and are held in place by 6 x 6 treated posts. The building is level. He stated the only way to fix it is to add some fill, inside and probably six feet around the building, then pack it to create grade up to the sill. Mr. Kuchar stated that the building was moved from elsewhere. It was on concrete where it came from, but not now. Chairman Ohl closed the hearing at 9:45 A.M. Motion was made by Uhlir and seconded by Schmidt to set the 2019 property valuations at \$118,724. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-45: Robert Buckendahl, 205 East Martin Street, Battle Creek
Days Addition Lots 1 & 2, Blk 9

Chairman Ohl opened a hearing at 11:17 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property was reviewed in June 2019. Mr. Buckendahl had called him and said there was no basement, only a crawlspace. Mr. Hackerott verified that there is no basement, and that the only thing the County is going to call a basement is an area that wraps around the garage and runs the length of a portion of the house and goes behind it. Even though it is above ground, it is going to be called a basement because it has concrete block walls and a concrete floor. There is no basement, but a portion of the garage will be considered as basement. Chairman Ohl closed the hearing at 11:19 A.M. Motion was made by Ohl and seconded by Uhlir to set the 2019 property valuations at \$208,557. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-46: Adam Remmich, P.O Box 424, Norfolk
Koenigsteins First Addition S 76 Ft Lots 9 & 10, Blk 9

Chairman Ohl opened a hearing at 9:52 A.M. Mr. Remmich appeared at the hearing to offer verbal testimony. Mr. Remmich stated he has missed last year's appeal deadline and had to pay a penalty this year. He stated he had bought the 12-plex in April 2012 for \$165,000, and that all he has done to the building is clean it, paint it and put in new carpet and new vinyl. Mr. Remmich stated 11 of the units are single-bedroom units with 500 square feet cooled with window air conditioners, and the 12th unit is the size of a motel room with a bedroom, a bathroom and a micro-fridge. Each unit's kitchen has 48 inches of counter space. When he bought the building, the units were renting for \$330 or \$340. He bumped the rent to \$385, and his vacancy rate increased. Mr. Remmich submitted photos to demonstrate the condition of the units. He stated that the valuation of the property has gone up more than 100% in 7 years, from \$165,000 to \$340,000. County Assessor Jeff Hackerott asked if Mr. Remmich would provide his last three years of financials. Mr. Remmich stated that all three of his properties are tied together, which complicates that. Mr. Remmich stated he could give rough numbers. Mr. Remmich asked Mr. Hackerott that when it came to evaluating properties that are income-based, is a percentage used, and what weight the age and condition of the properties would carry. Mr. Hackerott stated the market is going to show a reasonable value for everything. Chairman Ohl closed the hearing at 10:11 A.M. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2019 property valuations. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-47: Arlene Hofmann, 500 South Elm Street, P.O. Box 106, Tilden
Hansens Subdivision Lots 7 & 8, Blk 2

Chairman Ohl opened a hearing at 10:22 A.M. Arlene Hofmann appeared at the hearing to offer verbal testimony. Ms. Hofmann stated she had gone to the website Realtor.com and entered her neighborhood to find comparable properties. She stated she is concerned because her valuation went up over \$20,000, and nothing has been done to the property in the last 7 years. In those last seven years, she has had some serious water problems in the basement. She stated a gentlemen from the assessor's office had been out a few days previous and took pictures. She has a sump pump, and it was running every 60 seconds the previous week when there was water running down the street. Ms. Hofmann states she has a dehumidifier running in the basement as well as a large fan. In the basement, there is a bathroom and a room that can be used as a bedroom. She stated that the bathroom is usable, but the bedroom is not. She questioned what the assessor had listed as a porch, which she considered the entrance at her front door, not a porch. County Assessor Jeff Hackerott was reviewed with Mrs. Hofmann on July 10, 2019. It is a large home built in 1948 that has 2,233 square feet. Mrs. Hofmann stated two additional stalls were added to the garage in 1983. Ms. Hofmann stated the last improvement done to the house was in 2012 when the kitchen floor was redone. She stated she keeps her place up, and she feels like she is being taxed for hard work. Chairman Ohl then asked about what is being called a porch. The measurements are 7 x 4, which is about 28 square feet, which the assessor's office has listed as 24 square feet. He asked if this is a classification that has to be used. Mr. Hackerott stated that this does not contribute any value to the house. Ms. Hofmann stated that the front steps had been pulling away from the house and in 2007 were replaced. Ms. Hofmann stated that she felt that \$20,000 was a huge increase for having done nothing to the property in the last seven years. She stated that the valuation went from \$121,000 to \$134,000 previously, and she has a comparable in the area from \$134,000 to \$136,000. She feels the valuation of \$154,000 is steep. Chairman Ohl closed the hearing at 10:33 A.M. Motion was made by Uhlir and seconded by Schmidt to set the 2019 property valuation at \$147,838. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

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Protest #2019-48: Rhonda Beed, 1211 West Norfolk Avenue, Norfolk
Haases Suburban Lots E 68.1 Ft N½ Lot 6, Blk 7

Chairman Ohl opened a hearing at 10:37 A.M. Rhonda Beed appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. Mrs. Beed stated she had a realtor come in who stated a lot of work needs to be done to the house. Ms. Beed stated she is not ready to sell the house at this time as she has a lot of things to get out of the house. Her husband died three weeks ago. Her husband had done a lot of repairs, but in the last three or four years he was not able to. County Assessor Jeff Hackerott stated that the property had been reviewed with Mrs. Beed on July 9, 2019. It is a two-story house built in 1925 and has had some updating over the years. Mrs. Beed stated updates were made shortly after they purchased the home in 1996. Mr. Hackerott stated there were some deferred maintenance issues noted which are primarily upkeep and not big projects, but taken together would be a sizeable project. There are four bedrooms on the second floor. There is one full bath with some plumbing issues that has caused some damage and water staining on ceiling and walls. There is an enclosed porch that has drywall and sheetrock but has not been completed past that. The concrete driveway has some cracking. There is a detached garage at the back with a carport. There is a deck on the back of the home. Mrs. Beed stated she is not able to use the bathroom upstairs as the bathtub is plugged. Parts of her kitchen are not able to be used. The faucet leaks, and there is a bucket under that that needs to be emptied every four hours. She stated that the land value went up considerably, which she does not understand. Mr. Hackerott stated that in this area of town, the assessor's office is required to physically review each property at least once every six years, and this was the year they assessed the central portion of Norfolk. Mr. Hackerott stated that the land values in this part of town had not changed for a number years and were probably based on the 2006 land value model, and the land values in the area did take a significant jump this year. Chairman Ohl closed the hearing at 10:46 A.M. Motion was made by Uhlir and seconded by Ohl to set the 2019 property valuation at \$119,263. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-49: Troy and Kristal Carlson, 210 West Michigan Avenue, Norfolk
Pasewalks Third Addition Lot 11, Blk 3

Chairman Ohl opened a hearing at 11:20 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated he was unable to schedule a time to review the interior of the property. This used to be the Girl Scout meeting house. Mr. Carlson purchased it and converted it to a rental house. Chairman Ohl closed the hearing at 11:25 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2019 property valuation at \$101,605. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-50: Susan George, 139 East Elm Avenue, Meadow Grove
Tax Lots NE1/4 NW1/4 25-24-4 E 90 Ft N 66 Ft Tax Lot 3

Chairman Ohl opened a hearing at 10:49 A.M. Susan George appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. Ms. George stated she has tried to sell the house, and it will not sell. She said people do not want to live there because of the water as you have to drink bottled water. She stated that the properties around her are deteriorated. She stated she cannot find anyone to help her do improvements because the project is too small. Pictures were referenced. Part of the porch is falling off. There is a gas furnace on the porch, which scares her. Ms. George stated three bids are required, but she cannot get anyone to give her a bid. County Assessor Jeff Hackerott stated that the property was reviewed on July 9, 2019, with Ms. George, exterior and interior. The notes confirmed that the conditions are as stated by Ms. George and that there is quite a bit of deferred maintenance to the house both inside and outside, and there are a lot of things that need attention. Chairman Ohl closed the hearing at 10:53 A.M. Motion was made by Schmidt and seconded by Ohl to set the 2019 property valuation at \$11,102. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-51: Phillip Vuchetich, 2809 Pinnacle Drive, Norfolk
Berry Hill 13th Addition Lot 9, Blk 1

Chairman Ohl opened a hearing at 10:56 A.M. Phillip Vuchetich appeared at the hearing to offer verbal testimony. Chairman Ohl referred to Mr. Vuchetich's written testimony and asked Mr. Vuchetich if he had anything to add to that testimony. Mr. Vuchetich stated that since returning the protest form, he has become aware of a house nearly identical to his, built by the same builder, which is across the street and three houses down, and according to Zillow, it has an offer on it at \$385,000, which would be the most comparable recent sale. That property is a little bit bigger than Mr. Vuchetich's home as far as the listed square footage, but when they moved to Norfolk in 2015, that house was on the market at \$550,000, and the house they bought was on the market for \$465,000, and were they essentially identical houses. When they bought the house, it was a spec house that wasn't quite finished. County Assessor Jeff Hackerott stated they were not able to schedule an appointment for a review of the property. He stated the house has one-and-a-half stories and is a little over 2700 square feet. The basement is predominantly finished. The house was built in 2014. There is a three-car garage. Mr. Hackerott said the house is fairly typical of that neighborhood and is comparable to others on that street. Mr. Vuchetich stated that at this point, the market is coming down from a peak, and his house would not be able to be sold for what they paid for it. Mr. Vuchetich inquired about the land valuations, stating half of them are listed at \$25,000 and the others are listed at \$38,000, all on the same block. Mr. Hackerott discussed that some of these properties are part of an older addition with others being plotted later even though they are in the same neighborhood. Mr. Hackerott stated maybe the land should have a higher valuation on the \$25,000 lots but that could result in needing to make adjustments in house valuations. Chairman Ohl closed the hearing at 11:07 A.M. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2019 property valuation. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-52: Lawrence Janssen, 203 South 10th Street, Norfolk
Koenigsteins Third Addition Lot 15, Blk 6

Chairman Ohl opened a hearing at 11:27 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott had a scheduled appointment for 2 o'clock on July 9, 2019, but he had called the office and told them to not come look at the house, so they did not. Mr. Hackerott said he had reviewed this property on June 19, 2018. It is a small two bedroom/one bath 720 square-foot house that was built in 1948. The hardwood floor in the living room needed refinishing as all stain and sealant had worn off. The kitchen had been updated 11 years ago though it is still not finished. The house does have vinyl siding. There is a garage in the back. Chairman Ohl closed the hearing at 11:30 A.M. Motion was made by Schmidt and seconded by Ohl to make set the 2019 property valuation at \$72,500. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-53: Clinton Broberg, 82958 534th Road, Newman Grove
NW1/4 Less Pt To State 30-22-4 145.39 AC

Chairman Ohl opened a hearing at 11:32 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the house does need some maintenance and repair. Someone is living in the house. Mr. Hackerott did not believe anything was being done to address the situation. He stated that all of the buildings on the property are in need of help. Chairman Ohl closed the hearing at 11:34 A.M. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2019 property valuation. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-54: Chad Wurdeman, 83339 554th Avenue, Madison
PT NE1/4 SE1/4 5-22-1 15.5 AC

Chairman Ohl opened a hearing at 11:36 A.M. No one appeared at the hearing to offer verbal testimony. There was no written testimony submitted. County Assessor Jeff Hackerott reviewed the property on July 11, 2019. Pictures were taken of the exterior. The original part of the house was built in approximately the 1930s. He was not sure it was originally a house but could have possibly been a fox fur farm. There is a 2-car garage. The home was purchased on September 28, 2019, for \$210,000. Chairman Ohl closed the hearing at 11:40 A.M. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2019 property valuation. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

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Protest #2019-55: Naseef and Alyssa Azan, 1709 Troon Street, Norfolk
Eldorado Hills 10th Subdivision Lot 9 Except S 5 Ft, Blk 1 (Tract C - Lot Boundary Change)

Chairman Ohl opened a hearing at 11:45 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated that the property had been reviewed on July 9, 2019, with Mr. Azan. Mr. Hackerott stated that the house is a modern ranch built in 2007 with 1680 square feet on the main floor with a predominantly finished basement. There are no notes of any concern or regarding lack of maintenance. The home was purchased on January 25, 2018, at \$305,500. It was asked if there were still shake shingles on the house, and it was confirmed that there are shake shingles in average condition. Chairman Ohl closed the hearing at 11:47 A.M. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2019 property valuation. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-56 Dane Prauner, 101 Cottonwood Avenue, Meadow Grove
Endorf Addition Lot 1

Chairman Ohl opened a hearing at 12:04 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated the exterior of the property was reviewed on July 10, 2019. He confirmed there is no school or grocery store in Meadow Grove. He stated this property was the six-year review cycle for Meadow Grove as well as Tilden, and that is why the valuations were considerably higher at both locations. Chairman Ohl closed the hearing at 12:05 P.M. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2019 property valuation. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-57 John Amick, 54853 840th Road, Battle Creek
PT SW1/4 & W1/2 SE1/4 25-24-2 208.27 AC

Chairman Ohl opened a hearing at 11:51 A.M. John David Amick appeared at the hearing to offer verbal testimony. He stated the official address of the property is 5500 West Omaha Avenue. He stated it is part of ag-land out of a 240-acre parcel he originally purchased, and he now has 230 acres of that. Mr. Amick stated that in question is the ground they are talking about is in the northeast corner. He stated that since he bought the farm, everything has stayed as is with the same usage. He stated that for some reason, when he bought the property, this northeast corner of the property was switched from grass to tillable crop acres, and for the last two years he has been paying incorrect taxes on it. He stated he had a hearing last year, also, but at that time he did not know that had been switched. He couldn't figure out why his taxes didn't go down after selling the house and all of the buildings. Mr. Amick stated that a couple of months later that the assessor's office had called him stating they thought they had found what the problem was. It was too late at that time as the judgment had been made, so he filed with the State and waited a year for that hearing. The State asked Mr. Hackerott and Mr. Amick if that decision could be made in Madison County. Mr. Amick stated he and Mr. Hackerott had reviewed the property and it was found that the northeast corner is 100% native grass. Mr. Amick only asked that it be taxed fairly as grassland acres. Commissioner Schmidt asked Mr. Hackerott if it made a difference if it was pasture or hay. Mr. Hackerott stated that it does not in Madison County although some counties in western Nebraska do have a separate value for native grass versus pasture ground. Mr. Hackerott stated he did review the property with Mr. Amick on June 28, 2019. Chairman Ohl closed the hearing at 11:59 P.M. Motion was made by Uhlir and seconded by Ohl to set the 2019 property valuation at \$494,445. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Chairman Ohl recessed the meeting at 12:13 P.M. to July 19, 2019 at 9:00 A.M.

ATTEST:

County Clerk Anne M. Pruss

Christian Ohl, Chairman
County Board of Commissioners