

BOARD OF EQUALIZATION

Madison, Nebraska

July 22, 2014

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

Advance notice of meeting was published in the Thursday, July 17, 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.

Motion made by McCallum and seconded by Klein to approve the minutes of the July 8, 2014 and July 10, 2014 meetings. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board reviewed evidence and took action on the following property valuation protests heard on July 8, 2014:

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

County Assessor Jeff Hackerott reported that he prepared a spreadsheet charting all the sales in the Meadow Ridge Subdivision, picked the most comparable sales, and calculated a price per square foot. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a revised valuation based upon the comparable sales and set the 2014 property valuation at \$160,080. 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

County Assessor Jeff Hackerott reported that he prepared a spreadsheet charting all the sales in the Meadow Ridge Subdivision, picked the most comparable sales, and calculated a price per square foot. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a revised valuation based upon the comparable sales and set the 2014 property valuation at \$109,200. 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

County Assessor Jeff Hackerott reported that he reviewed the owner's federal income tax return and fee appraisal report and recommended a revised valuation. Motion was made by McCallum and seconded by Klein to set the 2014 property valuation for Parcel ID 590007912 at \$248,000 after consideration of the testimony, evidence, and fee appraisal submitted by the protestor. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried. Motion was made by McCallum and seconded by Klein to set the 2014 property valuation for Parcel ID 590007947 at \$58,000 after consideration of the testimony, evidence, and fee appraisal submitted by the protestor. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board reviewed evidence and took action on the following property valuation protests heard on July 10, 2014:

Protest #2014-71: Kevin and Debra Becker, 1001 Wildwood Street, Norfolk
Walters' East Knolls Fifth Addition Lot 13, Blk 8

County Assessor Jeff Hackerott reported that he reviewed the comparable sales and the valuation appears equitable with similar properties. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for no change to the property valuation based upon a physical inspection of the property. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-74: Brad and Brian Easland, 3208 Golfview Drive, Norfolk
PT SE1/4 7-24-4 149.95 AC

County Assessor Jeff Hackerott reported that he reviewed the information submitted by the protestor and recommended a revised valuation for equalization purposes. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction to the property valuation and set the 2014 valuation at \$166,539. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-75: Gerhold, Inc., P.O. Box 743, Columbus
PT S1/2 NE1/4 32-24-1 48.44 AC

County Assessor Jeff Hackerott reported that the property is zoned agricultural, so he recommended changing all the commercial land use to agricultural land use. Motion was made by Klein and seconded by McCallum to accept the County

Assessor's recommendation for a revised valuation and set the 2014 property valuation at \$244,635. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-76: Gerhold, Inc., P.O. Box 743, Columbus
NE1/4 SW1/4 & NW1/4 SE1/4 32-24-1 80 AC

County Assessor Jeff Hackerott reported that the soil classifications on the assessment listing appear accurate and that he can't re-survey the soil types. Motion was made by McCallum and seconded by Klein to make no change to the 2014 property valuation since the land is classified correctly. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-79: Cleone Timmerman, 1603 East Sycamore Avenue, Norfolk
Walters' East Knolls Fifth Addition Lot 2, Blk 6

County Assessor Jeff Hackerott reported that he reviewed the comparable property sales in the neighborhood and the value appears to be reflective of the market. Motion was made by Klein and seconded by McCallum to accept the county Assessor's recommendation for no change to the 2014 property valuation based upon comparable sales. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-82: William Arnold, 550 Garfield Avenue #303, Cocoa Beach, FL 32931-4070
Haases Suburban Lots NE1/4 Lot 4, Blk 6

County Assessor Jeff Hackerott reported that he met with William Arnold's sister-in-law for a complete interior and exterior inspection of the property. He stated that when the house was built in 1955, no expense was spared; however, the house is still like it was originally constructed. He explained that the roof needs repairs and the basement is wet. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation for a revised valuation based upon physical inspection and set the 2014 property valuation at \$110,839. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board reviewed evidence and took action on the following property valuation protests heard on July 15, 2014:

Protest #2014-96: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW ADDITION LOT 10, BLK 2

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is supported by a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$62,312. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-97: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW 2ND ADDITION LOT 2, BLK 1

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is supported by a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$69,376. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-98: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW 2ND ADDITION LOT 1, BLK 1

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is supported by a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$64,076. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-99: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW ADDITION LOT 5, BLK 3

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is supported by a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$43,866. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-100: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW ADDITION LOT 4, BLK 3

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is supported by a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$75,000. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-101: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641

GREEN MEADOW ADDITION LOT 2, BLK 3

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is supported by a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$46,442. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-102: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW ADDITION LOT 14, BLK 2

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is based upon a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$69,034. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-103: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
GREEN MEADOW ADDITION LOT 11, BLK 2

County Assessor Jeff Hackerott reported that he spoke with Faythe Petersen who confirmed that the Norfolk City Council denied a request by the owner to rezone the property to R-3 at the City Council meeting held on July 21, 2014. He explained that the property is valued at \$2.50 per square foot, which is based upon a recent sale. Motion was made by Klein and seconded by McCallum to consider the zoning complications with the City of Norfolk and adjust the 2014 property valuation to \$2.00 per square foot, which is \$66,468. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:45 A.M.

County Clerk Nancy Scheer

Board of Equalization Chairman Christian Ohl