

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 25, 2017

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

Advance notice of meeting was published in the Thursday, July 20, 2017 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

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

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

The Board considered the following property valuation protests which were tabled at the July 5, 2017 meeting:

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

County Assessor Jeff Hackerott reported that the staff had an appointment scheduled with either the owner or his girlfriend on July 12, 2017; however, no one showed up for the appointment. He said that he completed an exterior inspection of the property, but was unable to complete an interior inspection. He stated that the windows of the house were open, there was a pickup in the driveway, and that a dog was in a fenced area outside the house. He reported that he checked the water billing records with John Kouba at the City of Norfolk who advised that the water and sewer were turned off since January 6, 2017 due to a leak in the house and that Mr. Kouba was unaware of the occupancy status. After discussion, a motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

County Assessor Jeff Hackerott reported that he completed an interior inspection of the house with the owner, Michael Moyer, his mother Marilyn Moyer, and the tenant, Tim Campbell, on July 12, 2017. He explained that the house looks good on the outside; however, no updates have been made to the house since it was built in 1975. He stated that the overhead garage doors are wood and rotten on the bottom and the solid wood front doors are cracked and daylight can be seen through them. He summarized that the house is in very rough shape on the inside. After discussion, a motion was made by Prauner and seconded by Schmidt to consider the purchase price and set the 2017 property valuation at \$35,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

County Assessor Jeff Hackerott reported that the owner submitted income and expense statements which he reviewed. After discussion, a motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$134,752. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

County Assessor Jeff Hackerott reported that he spoke with John Kouba from the City of Norfolk who advised that the house is a non-conforming dwelling and must be removed. After discussion, a motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$30,388. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 13, 2017 meeting:

Protest #2017-83: Glenn Wedekind, 602 Industrial Parkway, Madison
PT S1/2 LESS PT TO RR 24-21-2 315.57 AC (Error On Deed)

County Assessor Jeff Hackerott reported that Glenn Wedekind called him to report that the FSA record has 51.7 acres of irrigated land and the County assessment record reflects 50.5 acres of irrigated acres, so there is a discrepancy. He stated that Mr. Wedekind testified at the hearing that he received a letter from the Natural Resources District advising that no irrigated acres would be certified unless the owner certified irrigated acres. After discussion, a motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-85: Todd and Nancy Coover, 83635 553rd Avenue, Norfolk
PT NE1/4 SE1/4 19-23-1 13.76 AC (Coover's Second Lot Split-1991)

County Assessor Jeff Hackerott reported that he reviewed the property on July 14, 2017 with Mr. and Mrs. Coover. He explained that he completed a full walk through of the house, machine shop, and other buildings on the parcel. He stated that the house was moved from Meadow Grove in 1978, an addition was put onto the house at that time, and a 2-car garage was also added. He said that the addition was built with used materials and consists of an entry way for access to the basement and a family room. In addition, he stated that the machine shop is insulated and heated. After discussion, a motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$121,467. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2017-93: Edward McClyment, 3409 South 37th Street, Norfolk
PT NW1/4 8-23-1 6 AC

County Assessor Jeff Hackerott reported that, at the request of the owner, the subject property will be combined with the larger farm parcel after the protest is finalized. He said that he will change the assessment from home site to farm acres. After discussion, a motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$20,600. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-95: Randall and Peggy Sellin, 83820 550th Avenue, Norfolk
N1/2 SW1/4 TRACT 3 11-23-2 78.94 AC AC (2007 Survey)

County Assessor Jeff Hackerott stated that the Board of Equalization requested a 2% reduction on the land valuation based upon the appraisal submitted. After discussion, a motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$237,808. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2107-96: Randall and Peggy Sellin, 83820 550th Avenue, Norfolk
PT E1/2 W1/2 12-23-2 133.67 AC

Commissioner Schmidt stated that the appraisal submitted for another parcel should not be considered for establishing a value on this parcel to keep valuation equitable with other agricultural properties. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 18, 2017 meeting:

Protest #2017-105: Randall Sellin, 83820 550th Avenue, Norfolk
PT S1/2 SW1/4 PT Tract 4 11-23-2 62.22 AC (2007 Survey)

Commissioner Schmidt stated that the appraisal submitted for another parcel should not be considered for establishing a value on this parcel to keep the valuation equitable with other agricultural properties. After discussion, a motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-106: Dennis Collins, Nebraska Properties Inc., 105 South 2nd Street, Norfolk
Mathewsons Addition W 15 FT S 75 FT LOT 7 & W 2.7 FT E 3 FT S 21.9 FT N 101 FT & S 21.9 FT W 25 FT E 28 FT N 101 FT & S 75 FT LOT 8, BLK 1 (2017 NEMEC-Nebraska Properties Inc Lot Boundary Change-Tract)

County Assessor Jeff Hackerott recommended an adjusted valuation for this property. He explained that downtown properties in Norfolk City will be re-appraised for 2018. After discussion, a motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$240,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-107: Dennis Collins, Nebraska Properties Inc., 105 South 2nd Street, Norfolk
Mathewsons Addition E 35 Ft Lot 7, Blk 1

County Assessor Jeff Hackerott reported that the owner had this property listed for sale and received an offer of \$80,000; but, didn't accept the offer because the potential buyer had a lot of stipulations. After discussion, a motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$100,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-122: George Blank, 703 North Main Street, Madison
W1/2 NE1/4 12-21-3 80 AC

County Assessor Jeff Hackerott reported that Darwin Blank called him on July 20, 2017 and advised that FSA doesn't show a wetland determination on this property; so, no acres are classified as wetlands. He explained that the Natural Resources District certification for irrigated acres is higher than the county record; so, this adjustment will be made next year. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-123: Darwin Blank, 82815 Hwy 121, Madison
E1/2 NE1/4 12-21-3 80 AC

County Assessor Jeff Hackerott reported that Darwin Blank called him on July 20, 2017 and advised that FSA doesn't show a wetland determination on this property; so, no acres are classified as wetlands. He explained that the Natural Resources District certification for irrigated acres is higher than the county record; so, this adjustment will be made next year. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board considered the following property valuation protests which were tabled at the July 20, 2017 meeting:

Protest #2017-149: Steven Lindstadt, 208 South 16th Street, Norfolk
Hillside Terrace Addition Lot 4, Blk 6

County Assessor Jeff Hackerott reported that he inspected the property with Mr. Lindstadt on July 24, 2017. He said that most of the finish in the basement has been removed by the owner. He explained that the basement family room still has paneling on all the walls and has 12 inch fiberboard tiled ceilings. He said that the concrete floor is bare and the bathroom interior walls and fixtures have all been removed. He stated that the balance of the basement has bare concrete block and the interior walls are paneled with a combination of some tiled ceiling and open joist ceiling. After discussion, a motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$104,504. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Protest #2017-152: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Norfolk Heights Apts LP, c/o R.W. Investments, Inc.
Northpark Apartments Addition Lots 1, 2 & 3

County Assessor Jeff Hackerott reported that he reviewed the revised income and expense statements submitted by the tax representative. After discussion, a motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$953,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-153: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Dial – Sunset Mall, LLC
Sunset Plaza Subdivision First Platting Lot 5 & Pt Vacated Market Lane

County Assessor Jeff Hackerott reported that the tax representative didn't contest the valuation set by the County on this property. After discussion, a motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-154: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Dial – N S P LLC
Sunset Plaza Subdivision First Platting Lot 5 & Pt Vacated Market Lane

County Assessor Jeff Hackerott reported that the tax representative presented an income and expense analysis and requested a property valuation of \$12,250,000. After discussion, a motion was made by Schmidt and seconded by Prauner to set the 2017 property valuation at \$12,700,000. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-155: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
M F P Mid-America Shopping Centers LLC

County Assessor Jeff Hackerott reported that the tax representative stipulated to the valuation set by the County on this property. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-156: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
S R I SAI LLC

Tax Lots SW1/4 SW1/4 27-24-1 Pt Tax Lot 3-Pt Tract 1 Less Pt To State 3.45 AC

County Assessor Jeff Hackerott reported that the tax representative asked to withdraw the protest on this property. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-157: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
S R I SAI LLC

Tax Lots SW1/4 SW1/4 27-24-1 Pt Tax Lot 3-Pt Tracts 2 & 3

County Assessor Jeff Hackerott reported that the tax representative asked to withdraw the protest on this property. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-158: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Dial – Sunset Mall LLC
Sunset Plaza Subdivision First Platting Lot 7

County Assessor Jeff Hackerott reported that the tax representative stipulated to the valuation set by the County on this property. After discussion, a motion was made by Schmidt and seconded by Prauner to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-159: Savage and Browning, 8676 West 96th Street, Suite 100, Overland Park, Kansas
Perkins LLC
Commonwealth Park Third Addition Lots 2 & 3

County Assessor Jeff Hackerott reported that the tax representative stated that he didn't have any information to provide testimony on this protest. After discussion, a motion was made by Prauner and seconded by Schmidt to make no change to the 2017 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2017-168: Robert and Kathleen Colton, 1643 Hackberry Drive, Norfolk
Berry Hill 9th Addition Lot 24, Blk 10

County Assessor Jeff Hackerott reported that he reviewed the property on July 24, 2017 with Mrs. Colton and confirmed that one bathroom should be removed from the assessment record which will make a small change to the property valuation. . After discussion, a motion was made by Prauner and seconded by Schmidt to set the 2017 property valuation at \$347,763. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization adjourned at 1:47 P.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Equalization