

Commissioner's Record No. 27

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

June 25, 2024

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

Advance notice of meeting was published in the Thursday, June 20, 2024 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 Ron Schmidt 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, Eric Stinson, and Troy Uhlir, County Assessor Jeff Hackerott, and County Clerk Anne M. Pruss.

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

Motion was made by Uhlir and seconded by Schmidt to accept the County Assessor's 2024 property valuation protest hearings. Roll call: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following documents that were accepted by the Board as part of the official record for all property valuation protest hearings conducted in 2024:

LIST OF SUBMITTALS MADISON COUNTY BOARD OF EQUALIZATION TAX YEAR 2024

1. Rules and Regulations of the Tax Equalization and Review Commission.
2. Written statement of the basic procedures used to send valuation notices.
3. Copy of a Notice of Valuation Change.
4. Omitted and Under-valued property listing.
5. Generalized overview of the procedures used in the Madison County Assessor's Office to determine the value of real property.
6. Nebraska Assessor's Reference Manual.
 - a. Article 15 of Nebraska Statutes, Chapter 77.
 - b. Real property appraisal Regulations: 44-001 through 44-005.
 - c. County Official Regulations: 49-001 through 49-010.
 - d. Real property Regulations: 40-001, 003, 004, 008, 010, 011, 012, 013.
7. I.A.A.O. Textbooks: Property Appraisal and Assessment Administration, Property Assessment Valuation, Mass Appraisal of Real Property, and IAAO Glossary for Property Appraisal and Assessment.
8. Tax Equalization and Review Commission General Orders #4 through #8.
9. Madison County Sales File Record, (Residential, Commercial, Agricultural).
10. Copy: Madison County Measures of Central Tendency as required under Neb. Rev. Stat. §77-1315 (4) (2000 Cum. Supp., as amended by Neb. Laws L.B. 170 § 6)
11. Copy: Property Valuation Protest Form 422.
12. Nebraska Agricultural Land Valuation Manual.
13. Map: Madison County Agricultural Market Areas.
14. Copy: Confidential intra-office spreadsheet of adjustments made by location.
15. Copy: Ag land values spreadsheet – 3 year comparison.
16. Copy: Ag land values spreadsheet – values by market area.
17. Soil Survey of Madison County – published by US Dept of Agriculture / Soil Conservation Service.
18. 2024 Reports and Opinions of the Property Tax Administrator.
19. Copy: Nebraska Administrative Code, Chapter 1; TERC Enabling Authority.
20. "Real Property Valuations & Damage Due to Natural Disasters" Notification from P.A.D. dated 10 – June – 2011.
21. U.N.L. Dept of Agricultural Economics "Financial Outlook for 2015 Production Agriculture in Nebraska" Dated April 08, 2015.
22. U.N.L. Dept of Agricultural Economics "2016 Trends in Nebraska Farmland Markets: Farming & Ranching on the Margin" Dated March 09, 2016.
23. U.N.L. Dept of Agricultural Economics "2015 Trends in Nebraska Farmland Values and Rental Rates Reflect Changes in Agricultural Commodity Prices" Dated March 04, 2015.
24. U.N.L. Dept of Agricultural Economics "2014 Nebraska Farmland Values and Rental Rates" Dated July 02, 2014.
25. U.N.L. Dept of Agricultural Economics "Nebraska Farm Real Estate Market Highlights 2011-2012" Dated June 2012.
26. U.N.L. Dept. of Agricultural Economics, Cornhusker Economics "Land Booms, Bubbles and Busts: Some Beginning Year 2013 Reflections" Dated January 16, 2013.
27. U.N.L. Dept. of Agricultural Economics, Cornhusker Economics "Agricultural Land Values and Cash Rental Rates Continue to Climb" Dated March 20, 2013.

Motion was made by Uhlir and seconded by Stinson to accept the County Assessor's 2024 property valuation protest hearings. Roll call: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2024-10 590134515 Big D's Disposal, LLC PO Box 178 Newman Grove, NE 68758
PT N1/2 NE1/4 34-21-4 23.40 AC

Chairman Stinson opened a hearing at 9:46 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:47 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2024-11 590039032 Arlynda Montgomery 603 E. Braasch Ave. Norfolk, NE 68701
TAX LOTS SE1/4 SW1/4 23-24-1 E 70 FT W 174.5 FT S 188.5 FT TAX LOT 4

Chairman Stinson opened a hearing at 9:54 A.M. Arlynda Montgomery appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:59 A.M. County Assessor Jeff Hackerott recommended for no change to the property valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to make no changes to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2024-12 590043668 Maria Henningsen 304 S. 10th St. Norfolk, NE 68701
BEAR & MATHEWSONS ADDITION LOT 11, BLK 1

Chairman Stinson opened a hearing at 10:05 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:08 A.M. County Assessor Jeff Hackerott recommended giving consideration to revised valuation based upon review of area properties. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$201,500 for 2024. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2024-13 590037293 David & Marcia Bliss 1002 Queen City Blvd. Norfolk, NE 68701
TAX LOTS SE1/4 NW1/4 22-24-1 S 111.7 FT TAX LOT 2

Chairman Stinson opened a hearing at 10:08 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:10 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Stinson to make no changes to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2024-14 590280945 John T. Glidden 2813 Ruthann Cir. Norfolk, NE 68701
PARKHILL SECOND ADDITION LOT 61

Chairman Stinson opened a hearing at 10:13 A.M. John Glidden appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:21 A.M. County Assessor Jeff Hackerott recommended giving consideration that no evidence submitted by protestor substantiates that the value is inequitable with similar properties. Motion was made by Schmidt and seconded by Stinson to make no changes to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2024-15 590006890 Robert J. Hekrdle 805 E. 2nd St. Madison, NE 68748
EASTLAWN ADDITION LOTS 14, 15 & W 10 FT LOT 16 LESS PT TO STATE,
BLK 1

Chairman Stinson opened a hearing at 10:24 A.M. Robert Hekrdle appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:26 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$11,813 for 2024. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-16 590076396 Richard W. Rokusek 1805 Imperial Rd. Norfolk, NE 68701
IMPERIAL HEIGHTS LOT 10, BLK 4

Chairman Stinson opened a hearing at 10:30 A.M. Richard Rokusek at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:34 A.M. County Assessor Jeff Hackerott recommended tabling until he could visit the location. Motion was made by Schmidt and seconded by Stinson to table Protest #2024-16. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-17 590288300 Lonnie & Dawn Alberts 1112 Westbrook Dr. Norfolk, NE 68701
WALTERS EAST KNOLLS 12TH ADDITION LOT 5, BLK 12

Protest #2024-18 590293621 Lonnie & Dawn Alberts 3404 Koenigstein Unit 1 Norfolk, NE 68701
CARHART SECOND ADDITION REPLAT II PT LOT 3, BLK 1 3404 KOENIGSTEIN
AVE UNIT 1 LIONS WAY CONDOMINIUM

Chairman Stinson opened a hearing at 10:36 A.M. Lonnie and Dawn Alberts appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:48 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no changes to the 2024 valuations. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2024-19 590044427 Rebecca McIntosh & Thomas Turner 1326 Verges Ave. Norfolk, NE 68701
BECKERS ADDITION LOT 8 & W1/2 LOT 9, BLK 5

Chairman Stinson opened a hearing at 10:54 A.M. Thomas Turner appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 10:58 A.M. County Assessor Jeff Hackerott recommended that no evidence submitted by protestor substantiating that the valuation is inequitable with similar properties. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

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Protest #2024-20 590115871 Jennifer Auman 2216 Sunset Ave. Norfolk, NE 68701
WAGNERS SECOND ADDITION LOT 9

Chairman Stinson opened a hearing at 11:10 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:13 A.M. County Assessor Jeff Hackerott recommended consideration to the appraisal submitted by the protestor. Motion was made by Uhlir and seconded by Schmidt to change protest valuation to \$187,000 for 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-21 590156810 Chad Paulsen 4510 N. Airport Rd Norfolk, NE 68701
W1/2 NW1/4 5-23-1 78.77 AC

Protest #2024-22 590156821 Chad Paulsen 4510 N. Airport Rd Norfolk, NE 68701
PT NE1/4 & PT E1/2 NW1/4 6-23-1 138.99 AC

Chairman Stinson opened a hearing at 11:14 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:17 A.M. County Assessor Jeff Hackerott recommended that the land is classified correctly and the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no changes to the 2024 valuations. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-23 590278452 Don Zoubek 701 Skyview Cir. Norfolk, NE 68701
SKYVIEW TOWNHOUSE 2ND SUBDIVISION LOT 6B, BLK 2

Chairman Stinson opened a hearing at 11:20 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:22 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-24 590028790 Benjamin Mollhoff 506 S. Elm St. Tilden, NE 68781
HANSENS SUBDIVISION W 142.4 FT S 130 FT OUT LOT A

Chairman Stinson opened a hearing at 11:22 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:23 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-25 590035606 Woodwinds Apartments LLC 6340 College Blvd Overland, KS 66211
PT SE1/4 SE1/4 20-24-1 4.40 AC

Chairman Stinson opened a hearing at 11:24 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:26 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2024 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-26 590050184 Michael & Kimberly Baumann 85184 549th Ave. Pierce, NE 687677
COLLAMERS ADDITION LOT 6, BLK 3

Chairman Stinson opened a hearing at 11:27 A.M. Michael Baumann appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 11:31 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Uhlir and seconded by Schmidt to change protest valuation to \$11,616 for 2024. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-27 590153803 Lynn Zucher 54152 845th Rd. Meadow Grove, NE 68752
NE1/4 5-24-3 159.53 AC

Protest #2024-28 590153994 Lynn Zucher 54152 845th Rd. Meadow Grove, NE 68752
PT SE1/4 8-24-3 147.89 AC

Protest #2024-29 590153781 Lynn Zucher 54152 845th Rd. Meadow Grove, NE 68752
SE1/4 4-24-3 160 AC

Protest #2024-30 590153773 Lynn Zucher 54152 845th Rd. Meadow Grove, NE 68752
SW1/4 4-24-3 160 AC

Protest #2024-31 590153980 Lynn Zucher 54152 845th Rd. Meadow Grove, NE 68752
PT SE1/4 NE1/4 8-24-3 4.27 AC (LYNN K ZURCHERS LOTSPLIT-2015)

Protest #2024-32 590153978 Lynn Zucher 54152 845th Rd. Meadow Grove, NE 68752
PT NE1/4 8-24-3 155.73 AC

Chairman Stinson opened a hearing at 11:31 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 11:45 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties. Motion was made by Uhlir and seconded by Schmidt to make no changes to the 2024 valuations. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2024-33 590116959 David Graverholt 402 Boxelder St. Norfolk, NE 68701
WALTERS WEDGEWOOD 2ND ADDITION LOT 2, BLK 2

Chairman Stinson opened a hearing at 11:47 A.M. David Graverholt appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 11:50 A.M. County Assessor Jeff Hackerott recommended tabling until he could visit the location. Motion was made by Schmidt and seconded by Stinson to table Protest #2024-33. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Protest #2024-34	590288220	Madison Villas, L.P. HORIZON VIEW SUBDIVISION LOT 5	PO Box 1808	Turlock, CA 95381
Protest #2024-35	590288228	Madison Villas, L.P. HORIZON VIEW SUBDIVISION LOT 6	PO Box 1808	Turlock, CA 95381
Property #2024-36	590288236	Madison Villas, L.P. HORIZON VIEW SUBDIVISION LOT 7	PO Box 1808	Turlock, CA 95381
Property #2024-37	590288244	Madison Villas, L.P. HORIZON VIEW SUBDIVISION LOT 8	PO Box 1808	Turlock, CA 95381

Chairman Stinson opened a hearing at 11:47 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest forms into the record. Chairman Stinson closed the hearing at 11:50 A.M. County Assessor Jeff Hackerott recommended for a revised valuation based upon a physical inspection of the properties. Motion was made by Uhlir and seconded by Schmidt to change all properties valuations to \$58,782 for the 2024 valuations. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

The Board of Equalization recessed at 12:02 P.M. to Tuesday, July 9, 2024 at 9:00 A.M.

ATTEST:



Anne M. Pruss
Madison County Clerk

Eric Stinson, Chairman
County Board of Equalization