

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 19, 2011 at 1:40 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 19, 2011 as per public notice given in the Clay County News, July 13, 2011, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in the advance notice of the meeting. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Anderson, Samuelson, Schmidt, Johnson, Shaw and Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

It was noted on the agenda that this meeting time could change depending on the Board of Supervisors schedule.

Motion by Nuss and seconded by Samuelson to resume session as the Board of Equalization at 1:40 P.M.

County Assessor, Linda Whiting was present.

The board discussed each protest.

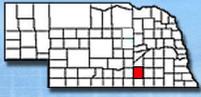
Cory Overturf for Sutton Rentals LLC, protest #11-01, Property ID # 000888900. Assessor's recommendation: No income/expense sheet was presented at hearing to do an income approach to value. All other info correct. Raise to value was due to house w/garage not being assessed. No change.

Cory Overturf for Sutton Rentals LLC, protest #11-02, Property ID # 000889000. Assessor's recommendation: Hot tub there at time of review. No evidence as to when hot tub was removed, therefore, value will be removed for 2012 assessment. No change.

Motion by Nuss and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-01 and 11-02. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

JDM Farms, protest #11-03, E ½ NE ¼ 14-5-5; grain dryer. Assessor's recommendation:
Bushel capacity changed to 455 bu. per testimony.

Motion by Shaw and seconded by Johnson to lower the valuation after receiving information presented at the protest hearing for protest # 11-03. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.



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Melvin L. Ewer, protest #11-04, Lot 13 & W 25' of Block 4 Ellers Add Clay Center.
Assessor's recommendation: After review – remove all improvements. Empty lot.

Motion by Anderson and seconded by Schmidt that after review of the property, to move to lower the value to equalize with other like property for protest #11-04. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Noble Family Limited Partnership %Peggy Noble, protest #11-05, NE1/4 28-8-8 162.3 acres. Assessor's recommendation: Acres and land use correct per FSA Certification. Acre value per sales. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-06, NE 1/4 25-8-8 156.75 acres. Assessor's recommendation: Acres and land use correct per FSA Certification. Ponds are valued as surrounding ground per statute. Acre value per land sales. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-07, Bldg 1 Shed 48 Lot 48 NAD Area B-1 17-7-8. Assessor's recommendation: Sales are supportive of value. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-08, Bldg 1 Shed 46 Lot 38 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-09, Bldg 1 Shed 30 Pt Lot 36 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

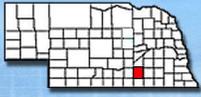
Noble Family Limited Partnership %Peggy Noble, protest #11-10, Bldg 1 Shed 15 Lot 32 NAD Area B-1 17-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-11, Bldg 1 Shed 65 Lot 43 NAD Area B-1 17-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-12, Bldg 1 Shed 14 Lot 31 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-13, Bldg 1 Shed 34 Lot 55 NAD Area B-1 17-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-14, Bldg 1 Shed 13 Lot 30 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.



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Motion by Johnson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-05, 11-06, 11-07, 11-08, 11-09, 11-10, 11-11, 11-12, 11-13 and 11-14. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Guy Wuger, protest #11-15, Property ID # 000843000. Assessor's recommendation: Old cost was a farm equipment building. Used light commercial Quonset to reflect interior. Storage van, if licensed, will be removed for 2012. All other info correct. No change.

Guy Wuger, protest #11-16, Property ID # 000847300. Assessor's recommendation: Corrected # of bedrooms on record card. All other corrections/changes remained as valued. Lots by square foot. No change.

Guy Wuger, protest #11-17, Property ID # 000854500. Assessor's recommendation: Lots valued per sq. ft. Valued the same as other lots of same size. No change.

Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-15, 11-16 and 11-17. On roll call, yea: Shaw, Nuss, Samuelson, Schmidt, Johnson and Fintel; nay: Anderson. Motion carried.

Rodney Davis, protest #11-18, Bldg. 1 Shed 29 Lot 35 NAD Area B-1 18-7-8. Assessor's recommendation: flat valued MH at 250, bldg at 1500. All other improvements stayed the same.

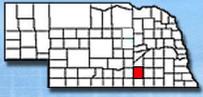
Motion by Nuss and seconded by Shaw that after testimony and evidence presented, to move to lower the valuation and stay within parameters required by the State of Nebraska for protest #11-18. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Charles Hoarty, protest #11-19, Lots 15 thru 30 Blk 1 Morningside Add Sutton. Assessor's recommendation: Although Appraisers give little attention to the location within city limits any more (per 2 appraisers); I can see the "hazards" the adjacent plant could generate. House given 5% depreciation. For location next to plant.

Motion by Samuelson and seconded by Johnson to move to lower the valuation after receiving information presented at the protest hearing for protest #11-19. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Charles & Arlene Hoarty, protest #11-20, Lots 1 thru 7 Blk 7 Morningside Add Sutton. Assessor's recommendation: Buildings are flat valued – used for storage. Land valued by square foot. No change.

Motion by Shaw and seconded by Nuss to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-20. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss and Samuelson; nay: Fintel. Motion carried.



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Steve Piranio, protest #11-21, Bldg 8 Shed 13 Lot 18 NAD Area B-2 16-7-8. Assessor's recommendation: Appraiser had hearing w/owner. Building was given more depreciation for condition. Change value accordingly.

Motion by Johnson and seconded by Schmidt that after inspection and review, to move to lower the value due to the condition of the property for protest #11-21. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Janet Rath, protest #11-22, Lots 3 and 4 & N 18' Beech Street Clarks 2nd Addition Sutton. Assessor's recommendation: Finley comparable only good one. Finley's a modular on block foundation; Rath's an actual mobile home. Comparing only the house of these 2 parcels- both have same depreciation w/Rath's getting an additional 15% functional. No change in value.

Motion by Schmidt and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-22. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson and Schmidt; nay: Fintel. Motion carried

Industrial Park East Water System LLC, protest #11-23, 17.66 acres covering water system in 16-7-8. Assessor's recommendation: Any property can be dedicated to the public – does not mean exempt from value. Must meet with state qualifications and deadline to be considered for exemption of value. Number of acres assessed verified by GIS. No change.

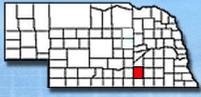
Industrial Park East Water System LLC, protest #11-24, 35.606 acres covering water system in 18-7-8. Assessor's recommendation: Any property can be dedicated to the public – does not mean exempt from value. Must meet with state qualifications and deadline to be considered for exemption of value. Number of acres assessed verified by GIS. No change.

Motion by Nuss and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-23 and 11-24. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried

FHT Inc c/o Hastings Pork, protest #11-25, 118.84 acres in 14-7-8 Bunker Hill. Assessor's recommendation: Adjusted Sec #109 to storage warehouse. Sec #110 to ½ restaurant, ½ lounge. Change as adjusted.

Motion by Johnson and seconded by Schmidt that after testimony and evidence presented, move to lower the valuation and stay within parameters required by the State of Nebraska. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

MSE LLC, protest #11-26, Pt E ½ E ½ NE ¼ 22-8-7. Assessor's recommendation: Correct amount of cropland per FSA certification. Correct land use – dry- per tenant. Acre value per sales. No change.



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MSE LLC, protest #11-27, Pt NW $\frac{1}{4}$ NW $\frac{1}{4}$ 23-8-7. Assessor's recommendation: Correct amount of cropland per FSA certification. Correct land use – dry- per tenant. Acre value per sales. No change.

Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-26 and 11-27. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried

PPA Ventures LLC, protest #11-28, Lot 3 Blk 13 1st Add. Clay Center. Assessor's recommendation: Lot valued per residential sq. ft. cost. Added 5% functional for termite possibility. Depreciation is more than comparable year house.

Motion by Johnson and seconded by Shaw that after inspection and review, move to lower the value due to the condition of the property for protest #11-28. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel; nay: Anderson. Motion carried.

Jim Van Kirk, protest #11-29, Parcel ID # 000820400. Assessor's recommendation: Evidence presented at hearing was the purchase price of \$42,000. House was given highest depreciation w/o adjustment for condition (avg/good) Value supported by all sales. No change.

Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-29. On roll call, yea: Schmidt, Johnson, Shaw, Nuss and Samuelson; nay: Anderson and Fintel. Motion carried

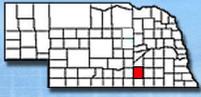
Jim Van Kirk, protest #11-30, Pt Lot 18 W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ 2-7-5. Assessor's recommendation: After review inside & out, no appraisal presented or cost lists. No change.

Motion by Samuelson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-30. On roll call, yea: Johnson, Shaw, Samuelson and Schmidt; nay: Nuss, Anderson and Fintel. Motion carried

Jim Van Kirk, protest #11-31, Pt Lot 18 W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ 2-7-5. Assessor's recommendation: No appraisal presented – no reason given at hearing that value should change. Assessment at market per sales. No change.

Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-31. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried

Jim Van Kirk, protest #11-32, Parcel ID # 000893300. Assessor's recommendation: Removed heat and added 100% concrete floor to farm utility building. Also gave 1% more depreciation. Added fuel tank containment pit at flat value. Will remove storage box for 2012.



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Motion by Shaw and seconded by Johnson to raise the valuation after receiving information at the decision hearing for protest #11-32. On roll call, yea: Samuelson, Schmidt, Johnson and Shaw; nay: Nuss, Anderson and Fintel. Motion carried.

Tami Prochaska & Gregory Heinrichs, protest #11-33, Lot 6 Blk 1 Pheasant View Add. Clay Center. Assessor's recommendation: Per Nebraska statues the sale price of real estate does not automatically become the assessed value. This property had been for sale by "word of mouth" for awhile. This property was sold to settle an estate with siblings agreeing upon sale price. No appraisal was done. No change.

Motion by Nuss and seconded by Schmidt to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-33. On roll call, yea: Samuelson, Schmidt, Johnson, Shaw, Nuss and Fintel; nay: Anderson. Motion carried

Optimizer Inc by Lee Ridgway, protest #11-34, Lots 7-10 Blk 27 1st Add. Fairfield. Assessor's recommendation: Condition is fair. Given 3% more depreciation until fixed. Due to inspection.

Motion by Schmidt and seconded by Johnson that after inspection and review, move to lower the value due to the condition of the property for property #11-34. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Jeffrey McClellan, protest #11-35, Bldg 1 Shed 36 Lot 12 NAD Area B-1 18-7-8. Assessor's recommendation: Recent sale price of \$65,000. Good sale. Evidence presented at hearing did not justify a lower value. No change.

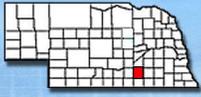
Motion by Samuelson and seconded by Nuss that after review of the property, move to lower the value to equalize with other like property for protest #11-35. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel; nay: Anderson. Motion carried.

Jeffrey McClellan, protest #11-36, Bldg 1 Shed 6 Lot 23 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-37, Bldg 1 Shed 19 Lot 7 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-38, Bldg 1 Shed 20 Lot 6 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-39, Bldg 1 Shed 3 Lot 4 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.



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Jeffrey McClellan, protest #11-40, Bldg 1 Shed 23 Lot 18 NAD Area B-1 18-7-8.
Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-41, Bldg 1 Shed 21 Lot 16 NAD Area B-1 18-7-8.
Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Motion by Johnson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-36, 11-37, 11-38, 11-39, 11-40 and 11-41. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried

Greg Hinrichs, protest #11-42, SW ¼ SE ¼ 18-6-8. Assessor's recommendation: Pole shed given 5% depreciation. Added hot tub. All other improvements ok after review.

Motion by Nuss and seconded by Schmidt to raise the valuation after receiving information at the decision hearing for protest #11-42. On roll call, yea: Shaw, Nuss, Anderson, Schmidt, Johnson and Fintel; nay: Samuelson. Motion carried.

John E. Miller, protest #11-43, Lots 7-9 Blk 23 Clarks 2nd Add. Sutton. Assessor's recommendation: Adjustment made for flooding. No recent flood map done by Sutton City.

Motion by Schmidt and seconded by Samuelson to lower the valuation after receiving information presented at the protest hearing for protest #11-43. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

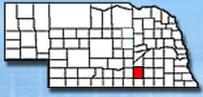
Duane E. and Roberta Mau, protest #11-44, Pt Lot 18 W ½ SE ¼ SW ¼ 2-7-5.
Assessor's recommendation: Added chicken house at \$50 to improvement value for 2011. Land value assessed by square foot. No change.

Duane E. and Roberta Mau, protest #11-45, Pt Lot 18 W ½ SE ¼ SW ¼ 2-7-5.
Assessor's recommendation: This lot is 1.72 acres. Assessed value per square foot. No change.

Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-44 and 11-45. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw and Nuss; nay: Fintel. Motion carried

Stan Karash for Karding, Inc., protest #11-46, Bldg 8 Shed 21 Lot 24 NAD Area B-2 16-7-8. Assessor's recommendation: Per evidence given at hearing – agree building receives more depreciation until condition or problem is fixed.

Motion by Samuelson and seconded by Shaw that after testimony and evidence presented, move to lower the valuation and stay within parameters required by the State



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of Nebraska for protest #11-46. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Remco, Inc., protest #11-47, Pt SE $\frac{1}{4}$ NE $\frac{1}{4}$ 2-7-5. Assessor's recommendation: Agree with the changes to buildings and kilns per appraiser review.

Motion by Nuss and seconded by Schmidt to lower the valuation after receiving information presented at the protest hearing for protest #11-47. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Merlyn W. Haight II, protest #11-48, Lot 11 School Creek Estates Subdivision Sutton. Assessor's recommendation: Gave additional 5% economic for house over \$200,000. Land per sq. ft. cost per market.

Motion by Nuss and seconded by Shaw that after testimony and evidence presented, move to lower the valuation and stay within parameters required by the State of Nebraska for protest #11-48. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Jerry W. Leach, protest #11-49, Pt 17 & 18 Blk 25 1st Add Sutton. Assessors' recommendation: Previous value did not include assessment of finished basement or attached garage. No change.

Jerry W. Leach, protest #11-50, Lot 16 & Pt of 17 Blk 25 1st Add Sutton. Assessors' recommendation: Previous value did not include assessment of finished basement or attached garage. No change.

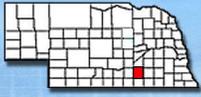
Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-49 and 11-50. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried

Todd Nuss, protest #11-51, pt S $\frac{1}{2}$ SE $\frac{1}{4}$ 34-8-5. Assessor's recommendation: Carport changed to a B-low for aluminum frame – no floor. Shed's in line with other comparables. Shed with wheels needs to be licensed before removing value.

Motion by Johnson and seconded by Anderson to lower the valuation after receiving information presented at the protest hearing for protest #11-51. On roll call, yea: Samuelson, Anderson, Johnson and Shaw; nay: Schmidt and Fintel; abstain: Nuss. Motion carried.

James E. Philby, protest #11-52, Bldg 1 Shed 7 Lot 24 NAD Area B-1 18-7-8. Assessor's recommendation: Building has 87% depreciation. Agree with adjustment of appraiser. Adjusted depreciation for lack of electrical.

Motion by Shaw and seconded by Schmidt to lower the valuation after receiving information presented at the protest hearing for protest #11-52. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.



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AG Grain Marketing LLC c/o Ryan, LLC, protest #11-53, Pt Lots 1 thru 16 Block 24 1st Add. Fairfield. Assessor's recommendation: Collapsed grain storage has a partial value. Permit was for \$3,200,000. Given 60% physical depreciation. No change.

Motion by Johnson and seconded by Nuss to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-53. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried

RP Midwest Nebraska, LLC, protest #11-54, Property ID # 5213.00. Assessor's recommendation: No income/expense report submitted with protest form. Nothing to substantiate income. No change.

Motion by Schmidt and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-54. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried

Motion by Anderson and seconded by Shaw to adjourn this meeting at 3:28 P.M.; next meeting scheduled for August 23, 2011. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

(The reasons for the requested changes and any testimony received from the protestors were included in the minutes of July 12, 2011)

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,