

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 17, 2012 at 1:08 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 17, 2012 as per public notice given in the Clay County News, July 11, 2012, 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.

Motion by Shaw and seconded by Johnson to approve the minutes of the meeting held July 10, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

County Assessor, Linda Whiting, was also present.

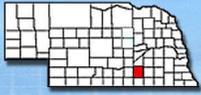
Those appearing before the board to protest their property valuations were:

Scheduled but did not appear: Aaron Plettner, protest #12-12, Property ID #00808701 All of Lot 6 ex S 6" of Blk 23 OT Sutton. Protested Valuation: Land \$2,630.00 Buildings \$48,330.00 Total Land and Buildings \$50,960.00 Requested Valuation: Land \$2,630 Buildings \$21,000.00 Total Land and Buildings \$23,630.00 Reason for requested change: Only being used as restaurant from Jan 1 till July 5th 2012.

Scheduled but did not appear: Aaron Ackerman, protest #12-15, Property ID #000427100 Lot 7 & 8 Blk 2 Original Town Clay Center. Protested Valuation: Land \$3,920.00 Buildings \$61,845.00 Total Land and Buildings \$66,015.00 Requested Valuation: Land \$18,000.00 Buildings \$18,000.00 Total Land and Buildings \$18,000.00 Reason for requested change: Our house is falling apart inside & out. Walls, floors, roof, beams are all breaking, broke, rotted. Problems with leaking pipes and more!!! Termite damage also.

Edgar Rental Corp, protest #12-13, Property ID #000031104 Communication Tower. Protested Valuation: Land \$2,000.00 Buildings \$0 Total Land and Buildings \$2,000.00 Requested Valuation: Land \$2,000 Buildings \$54,338.70 Total Land and Buildings \$56,338.70 Reason for requested change: Value stated is above cost to build. See attached invoices (two invoices attached) Todd Wilson and Jeff Shuck presented photos and information concerning the size and use of the tower, building, lot and fence. This tower is for their business' use only; it is not a cellular tower that can house multiple company's equipment.

J & M Steel, protest #12-18, Property ID #11143 Bldg 1 Shed 36 Lot 12 Par 3 PG1 NAD Area B1 18-7-8 Protested Valuation: Total Land and Buildings \$62,100.00 Requested Valuation: Total Land and Buildings \$53,225.00 Reason for requested change: Value



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was decreased last year to match other buildings owned that are the same. Jeffrey McClellan said that he would like this building valued the same as the rest.

The protests that were received and reviewed but did not want to meet with the board were:

John & Teri Sharkey, protest #12-14, Property ID #893100 Lot 5 pt SE $\frac{1}{4}$ NE $\frac{1}{4}$ & ROW 3-7-5. Protested Valuation: Land \$83,395.00 Requested Valuation: Land \$75,000.00. Reason for requested change: Too high! A lot of land south floods, every year

Beatrice Dore' Dane, protest #12-16, Property ID #000131400 Protested Valuation: Land \$6,697.04 Requested Valuation: Land (blank). Reason for requested change: No I pay to much now with the county taxes

John C. Dieken, protest #12-17, Property ID #5830 Lots 11 & 12 Block 9 OT (Glenvil). Protested Valuation: Total Land and Buildings \$33,800.00 Requested Valuation: Total Land and Buildings \$15,000.00 Reason for requested change: Sold 5yrs ago on auction for \$19,000.00 I bought it for \$15,000.00 in 2011

The board left to view properties at 2:00 P.M. and returned at 4:05 P.M.

All the protested properties were discussed.

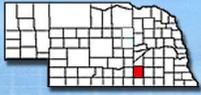
Craig & Shelly German, protest #12-01, Property ID #4964 Assessor's recommendation: After review of property, house was given much more depreciation for fire damage. No change to new garage w/shop area. Added back on old garage (20x24) removed in error. New value: Land \$2,640.00 Buildings \$20,495.00 Total Land and Buildings \$23,135.00.

Motion by Shaw and seconded by Johnson after inspection and review, I move to lower the value due to the condition of the property for protest # 12-01. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Darlene E. Moore, protest #12-02, Property ID #8349 Assessor's recommendation: Changed siding to wood per owner, no heat upstairs. Compared house to similar property located @ 203 So. Maltby. (ID #8248) similar rental property. New value: Land \$3,205.00 Buildings \$26,855.00 Total Land and Buildings \$30,060.00

Motion by Samuelson and seconded by Schmidt after review of the property, I move to lower the value to equalize with other like property for protest # 12-02. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Robert W. Black, protest #12-03, Property ID #3214 Assessor's recommendation: Property is used by family, friends and others for recreational hunting. Per today's market property may be worth more than assessed. Clay County adopted one market area due to sales; grassland values rose slightly, recreational land is assessed @ 100% of grass soil type. No change in value.



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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 # 12-03. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Henry J. & Sharon K. Phinney, protest #12-04, Property ID #940 Assessor's recommendation: Assessment date – January 1 of each year. FSA map shows 138.6 AC + 1.2 Acres all to be cropped. At present time acres assessed equals 136.11 all dry. Assessor's office has note dated April 2012 to remove buildings and site. Area needs to be farmed one season before changing. 2013 assessed crop acres will be 137.47, still below certification. 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 # 12-04. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

Russell Knutzen, protest #12-05, Property ID # 000369700 Assessor's recommendation: FSA map & tract detail listing provided. Certified crop acres=156.47; assessed crop acres=155.54; certified irrigated acres=133.97; assessed irrigated=131.79; certified non-irrig=22.5; assessed non-irrig=23.75. Improvement worksheet reviewed w/protester – all correct. House being lived in; farm equip shed assessed @ what protester thought it should be; barn @ lower that thought. Added sheep shed. New value: Total Land and Buildings \$285,905.00

Motion by Johnson and seconded by Nuss to raise the valuation after receiving information at the decision hearing for protest # 12-05. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

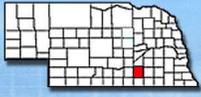
Lue R. & Debra K. Graesser, protest #12-06, Property ID #000551900 Assessor's recommendation: Have reviewed current appraisal dated August 1, 2011. Have made adjustments to condition of house, not lived in for several years.

Motion by Schmidt and seconded by Shaw after review of the property, I move to lower the value to equalize with other like property for protest # 12-06. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Shirley A. Eckhardt, protest #12-07, Property ID #000220601 Assessor's recommendation: As soon as survey is filed and/or legal description corrected the 11.1 acres will be split off to Jeff Eckhardt accordingly. No change.

Motion by Samuelson 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 # 12-07. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Larry L. Tuttle, protest #12-08. Property ID #3452.01 Assessor's recommendation: Originally on the market for \$144,800. Seller moved out of state. Price reduced



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w/accompanying appraisal. Assessed value appropriate for mass appraisal. 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 # 12-08. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Heritage Place of Sutton, protest #12-09, Property ID #812400 Assessor's recommendation: Income approach to value determined since all information needed was provided by owner. Change assessed total to: \$266,415.00 New value: Land \$4,355.00 Buildings \$262,060.00 Total Land and Buildings \$266,415.00

Motion by Johnson and seconded by Samuelson after testimony and evidence presented, I move to lower the valuation and stay within parameters required by the State of Nebraska for protest # 12-09. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Merlyn W. Haight II, protest #12-10, Property ID #8864 Assessor's recommendation: Lot was purchased for \$15,000.00. Property most comparable to ID #8529 (attached) differences being subject has (1) basement partition finish (1201 sq ft) (2) twice as large attached garage (1206 sq ft vs. 506 sq ft). Comparable on market for 1 ½ years, need to sell resulted in lower sale price. No independent appraisal presented. No change.

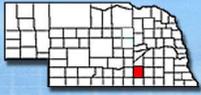
Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 12-10. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt and Johnson; nay: Fintel. Motion carried.

Clayton Peshek, protest #12-11, Property ID #000253500 Assessor's recommendation: Reviewed in 2011: Appraiser remarks "well maintained exterior, updated windows & siding estimated interior well maintained also". Sale questionnaire indicated a pre-determined sale amount and could only be sold to Peshek. Therefore, not on the open market & not a true test of value. No change.

Motion by Shaw 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 # 12-11. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Aaron Plettner, protest #12-12, Property ID # 000808701 Assessor's recommendation: Building was remodeled before opening the restaurant. Change of business or hours opened does not constitute a lower value. No change.

Motion by Samuelson 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 # 12-12. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.



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Edgar Rental Corp, protest #12-13, Property ID #000031104 Assessor's recommendation: Tower used for personal use only therefore assessed as personal property. Building & fence stays as real estate. Value for tower per Fed. Depr. worksheet. New value: Land \$2,000.00 Buildings \$4,460.00 Total Land and Buildings \$6,460.00 Personal Property \$55,596.00.

Motion by Schmidt and seconded by Shaw to lower the valuation after receiving information presented at the protest hearing for protest # 12-13. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

John & Teri Sharkey, protest #12-14, Property ID #893100 Assessor's recommendation: Removed old garage. Add new garage w/plumbing & drive – self contractor. Paid city sewer tap fee. No change.

Motion by Johnson 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 # 12-14. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Aaron Ackerman, protest #12-15, Property ID # 000427100. Assessor's recommendation: Property's condition was per review changed to fair and given appropriate depreciation. Garage is in great condition. New value: Land \$3,700.00 Buildings \$23,840.00 Total Land and Buildings \$27,540.00.

Motion by Nuss and seconded by Anderson to lower the valuation after receiving information presented at the protest hearing for protest # 12-15. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

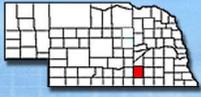
Beatrice Dore' Dane, protest #12-16, Property ID #000131400 Assessor's recommendation: No reason given on protest form. Acres assessed according to 2009 certification as none newer was attached. Values of said acres @ 73% of market. No change.

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 # 12-16. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

John C. Dieken, protest #12-17, Property ID #5830 Assessor's recommendation: Per continued drop in selling price, have lowered the value for condition as rental property. New value: Land \$1,760.00 Buildings \$18,680.00 Total Land and Buildings \$20,430.00.

Motion by Schmidt and seconded by Nuss after inspection and review, I move to lower the value due to the condition of the property for protest # 12-17. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Jeffrey McClellan, protest #12-18, Property ID #11143 Assessor's recommendation: Assessed values can change each year. Purchase price of \$65,000.00 considered a "good sale" with no exception given for proximity of other bldgs owned. No change.



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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 # 12-18. On roll call, yea: Schmidt, Johnson, Shaw, Nuss and Fintel; nay: Samuelson and Anderson. Motion carried.

(The reasons for the requested changes and any testimony received from the protestors were included in the minutes of July 10, 2012 and earlier in these proceedings)

Motion by Shaw and seconded by Nuss to adjourn this meeting at 5:08 P.M. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,