

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 22, 2014 at 11:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 22, 2014 as per public notice given in the Clay County News, July 16, 2014, 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 15, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

All the protested properties were discussed.

Joel Barnett, protest #14-01. Assessor's recommendation: grain bins reported in January and again in June were removed after January 1. Bins will be removed for 2015 assessment. Land value assessed correctly per soil type and land use. No change.

Lynne D. Howard, protest #14-02. Assessor's recommendation: actual improvement assessed value since 2009 has been \$95,435.00. New assessed value reflects removal of farm utility bldg. from storm damage and any other changes since last review. New costing applied w/current depreciation for market value. No change.

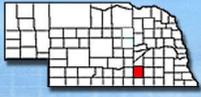
Marge Etherton, protest #14-03. Assessor's recommendation: unit given added depreciation for interior condition. New value: Land \$645.00 Buildings \$3,935.00 Total Land & Buildings \$4,580.00

Bruce Keasling, protest #14-04. Assessor's recommendation: corrected sq. ft. of basement per owner (does not go under garage area), house condition changed to average w/depreciation adjusted. Outbuildings-no change. New value: Land \$2,590.00 Buildings \$74,760.00 Total Land & Buildings \$77,350.00

Terry L. Nelson, protest #14-05. Assessor's recommendation: acres changed and verified with FSA certification. New value: Land \$148,510.00 Buildings Blank Total Land & Buildings \$148,510.00

Terry L. Nelson, protest #14-06. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$268,165.00 Buildings Blank Total Land & Buildings \$268,165.00

Terry L. Nelson, protest #14-07. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$893,595.00 Buildings Blank Total Land & Buildings \$893,595.00



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Terry L. Nelson, protest #14-08. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$676,575.00 Buildings Blank Total Land & Buildings \$676,575.00

Robert L. Hale, protest #14-09. Assessor's recommendation: deck was thought to be complete. Taxpayer testified deck is only $\frac{3}{4}$ finished. Has extended permit. New value: Land \$1,535.00 Buildings \$23,800.00 Total Land & Buildings \$25,335.00

Danny Russell, protest #14-10. Assessor's recommendation: should be ag land per 2009 protest. Assessor mistake valued as residential. Assessed value is ag-land dry crop (1D). New value: Land \$1,705.00 Buildings Blank Total Land & Buildings \$1,705.00

Danny Russell, protest #14-11. Assessor's recommendation: should be ag-land per 2009 protest. Assessor's mistake valued as residential. Assessed value is ag-land, dry crop (1D) New value: Land \$11,545.00 Buildings Blank Total Land & Buildings \$11,545.00

James & Margaret Koepp, protest #14-12. Assessor's recommendation: Real Estate transfer did not reflect personal property. Property was on market for quite some time-needed to sell, older couple. No change.

Angela Armagost, protest #14-13. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$318,840.00 Buildings Blank Total Land & Buildings \$318,840.00

Ron Pavelka, protest #14-14. Assessor's recommendation: acres and land use per FSA certification. NE corner dry to irrigated. Irrigated land per statute is land where water is applied other than mother nature. It is property owner's decision and management as to how many acres can or should be irrigated. New value: Land \$855,480.00 Buildings Blank Total Land & Buildings \$855,480.00

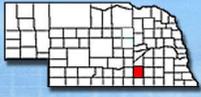
Duane & Roberta Mau, protest #14-15. Assessor's recommendation: Parcel was formerly in Incorporated lands. New subdivision was formed – South Addition. Land remained the same value. Reviewed improvements – flat valued. New value: Land \$11,415.00 Buildings \$455.00 Total Land & Buildings \$11,870.00

Jason Friesen, protest #14-16. Assessor's recommendation: This parcel is a combo of two- now South Addition. This has older building plus the new 7500 sq ft building. Land value remained the same. No change.

Jason Friesen, protest #14-17. Assessor's recommendation: Mobile home double wide sits on new basement. Changed quality to fair with adjusted depreciation. Gave garage more depreciation for condition. New value: Land \$4,360.00 Buildings \$72,135.00 Total Land & Buildings \$76,495.00

Joseph Hyland, protest # 14-18. Assessor's recommendation: Allowed review of property with updated pictures. Corrected sq. ft. of living space in farm utility building. Removed heat from equipment side. Reduced value of old house & some out buildings. New value: Land \$30,500.00 Buildings \$118,260.00 Total Land & Buildings \$148,760.00

Gary L Avers, protest #14-19. Assessor's recommendation: Combined parcels when Harvard reviewed. Second garage from ID 6211 also sits here. Corrected sq.ft. of heated area. New value: Land \$3,490.00 Buildings \$30,245.00 Total Land & Buildings \$33,735.00



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Gary L Avers, protest #14-20. Assessor's recommendation: Reviewed – New costing, removed 6 x 42 covered area – part of overhang. 1/3 heated. New value: Land \$2,970.00 Buildings \$40,500.00 Total Land & Buildings \$43,470.00

Gary L Avers, protest #14-21. Assessor's recommendation: Reviewed protest. New costing. Detached garage is enclosed carport. New value: Land \$4,435.00 Buildings \$3,495.00 Total Land & Buildings \$7,930.00

Gary L Avers, protest #14-22. Assessor's recommendation: Building on new costing also has 99% depreciation. No change.

Jon E. & Janet Nachtigal, protest #14-23. Assessor's recommendation: Had county appraisal for new detached garage with living area. Added old detached garage value previously removed in error, all other improvements remain the same. Land for 2014 verbally verified with Janet. 2014 certification will be used for 2015 assessed value. New value: Land \$767,660.00 Buildings \$167,875.00 Total Land & Buildings \$935,535.00

Cassie Aksamit, protest #14-24. Assessor's recommendation: estimated costs need to include sales tax, delivery, labor to build, any equipment rented etc. Having equipment available and ability to erect a building is definite cost saving per taxpayer but assessed value reflects hired labor & equipment. No change.

Thomas D Roemmich II and Haley N. Sintek, protest #14-25. Assessor's recommendation: changed condition to average per appraisal, basement finish to rec. room; gave additional econ. depr. for large size. Original sale price \$125,000.00 was marital divorce settlement. New value: Land \$4,810.00 Buildings \$201,175.00 Total Land & Buildings \$205,985.00

Traudt Enterprises, Inc./Walter Traudt, protest #14-26. Assessor's recommendation: removed detached garage and drive. New house added at less than cost. Outbuildings have new costing. New value: Land \$20,240.00 Buildings \$308,165.00 Total Land & Buildings \$328,405.00

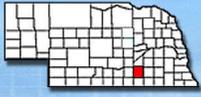
Rickie & Richard Crandell, protest #14-27. Assessor's recommendation: information correct. Assessed value change due to new costing and updates for market. No change.

Aaron Plettner, protest #14-28. Assessor's recommendation: assessed back part of building (formerly kitchen area) as storage area. New value: Land \$2,630.00 Buildings \$51,670.00 Total Land & Buildings \$54,300.00

Harold Howell and Howard Schutte, protest #14-29. Assessor's recommendation: assessed as 1 ½ story finished, but as low quality. Mobile home given 10% more depreciation. Removed 2 out bldgs. New value: Land \$16,600.00 Buildings \$31,100.00 Total Land & Buildings \$47,700.00

Jerry & Sandra Sadd, protest #14-30. Assessor's recommendation: condition improved with shingles/siding. Assessed value on new costing per market value. No change.

Jerry & Sandra Sadd, protest #14-31. Assessor's recommendation: assessed value increase due to new costing per market value. No change.



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Owen Nelson, protest #14-32. Assessor's recommendation: property owner presented 2014 certification from FSA. Changed land use accordingly. Will check acres again for 2015 to view pivots. New value: Land \$461,450.00 Buildings Blank Total Land & Buildings \$461,450.00

Owen Nelson, protest #14-33. Assessor's recommendation: all recreation land now grassland per owner. New value: Land \$112,210.00 Buildings \$385,310.00 Total Land & Buildings \$497,520.00

Sherry Sanford, protest #14-34. Assessor's recommendation: asphalt drive was only thing added. Assessed value reflects new costing and depreciation updated for market. No change.

Von Spreckelsen Farms, Inc., (Lyle Von Spreckelsen) protest #14-35. Assessor's recommendation: small continuous grain dryers considered personal property. Remove dryer from Real Estate tax roll. New value: Land 0 Buildings \$117,595.00 Total Land & Buildings \$117,595.00

L & S Farms Partnership, (Lyle Von Spreckelsen) protest #14-36. Assessor's recommendation: small continuous grain dryers will be considered personal property. Remove 1989 (purchased) dryer from Real Estate tax roll. New value: Land 0 Buildings 0 Total Land & Buildings \$0

L & S Farms Partnership, (Lyle Von Spreckelsen) protest #14-37. Assessor's recommendation: small continuous grain dryers considered personal property. Remove from Real Estate tax roll. New value: Land 0 Buildings 0 Total Land & Buildings \$0

Lonnie Haba, protest #14-38. Assessor's recommendation: Mobile home given more depreciation for condition. New value: Land 0 Buildings \$22,230.00 Total Land & Buildings \$22,230.00

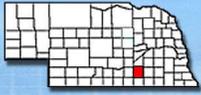
Gabus Family Nebraska Farms LLC, protest #14-39. Assessor's recommendation: in 2009 requests were made for FSA certification. Changes made per FSA certification filed with protest... Per chapter 14 Nebr. Statutes 2.28 fallow land is cropland left idle. Protest withdrawn. New value: Land \$397,250.00 Buildings 0 Total Land & Buildings \$397,250.00

Gabus Family Nebraska Farms LLC, protest #14-40. Assessor's recommendation: in 2009 requests were made for FSA certification filed with protest.... 7.7 acres fallow=cropland left idle. Protest withdrawn. New value: Land \$362,085.00 Buildings 0 Total Land & Buildings \$362,085.00

After discussion, the board made their decisions.

Motion by Nuss and seconded by Johnson to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 14-01, 14-02, 14-12, 14-16, 14-22, 14-24, 14-27, 14-30, 14-31 and 14-34. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Samuelson and seconded by Schmidt to accept the testimony and evidence presented during the hearing which indicates a clerical error; I move to correct such error for protest #'s 14-10, 14-11, 14-35, 14-36 and 14-37. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.



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Motion by Schmidt and seconded by Shaw that after testimony and evidence presented, I move to lower the valuation and stay within parameters required by the State of NE for protest # 14-03. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Motion by Johnson and seconded by Samuelson to lower the valuation after receiving information presented at the protest hearing for protest #'s 14-05, 14-09, 14-26, 14-28 and 14-29. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

Motion by Shaw and seconded by Schmidt to lower the valuation after testimony and evidence presented of a recent appraisal or sale for protest # 14-25. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Motion by Nuss and seconded by Johnson after inspection and review, I move to lower the value due to the condition of the property for protest #'s 14-15, 14-17, 14-18, 14-19, 14-20, 14-21 and 14-38. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Motion by Samuelson and seconded by Shaw after review of the property, I move to lower the value to equalize with other like property for protest #'s 14-04 and 14-23. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Schmidt and seconded by Nuss to change the valuation after receiving FSA information for protest #'s 14-06, 14-07, 14-08, 14-13, 14-14, 14-32, 14-33, 14-39 and 14-40. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Motion by Schmidt and seconded by Nuss to adjourn this meeting at 12:10 P.M. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman