

JULY 8, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 8, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 24, 2013 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the June 24, 2013 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

Present for the Board of Equalization Protest Hearings is the 3 Board of Equalization members, Clerk Kassebaum, County Assessor Susan Rogers and Darrell Stanard, Appraiser to hear protests on Real Property Valuations for 2013.

Protestor Marcella Kniep was present for the hearing at 10:00 a.m. Protest number 2013-04 (280 Acres in part of the South half of Section 22, T1N-R5W) was read into the record. Kniep requested to have the land value reduced from \$457,055 to \$403,030 and the building value reduced to \$0.00 from \$37,475 for at total value of \$490,530. She stated on August 14, 2012 the building were sold, to be moved off of the property. Kniep also commented that all buildings sold except 2 (a grainery and garage). Kniep had the sale bids for evidence. The Board requested to have copies. The house and two bins have been removed to date. Rogers commented that they would need to know who purchased said buildings so they could be put on their personal property schedule or if buildings have not been removed but sold they will be taxed as buildings on leased land. Rogers also commented she had verified the buildings noted had been removed. Corman announced that they would take this under advisement and make their determination at a later time and she could protest to TERC if she was not satisfied.

A final determination was heard on Protest #2013-01 Michael Bergmann (6.5 Acres in Part of the NW ¼ of the NW ¼ of Section 2, T3N-R8W). Rogers noted they had done an on site inspection. Appraiser Stanard noted the property in not as far along as had been stated earlier. Stanard recommends the valuation be adjusted to reflect the condition of the home and noted the property will be put on for pickup work in 2014. The County Assessor also recommends a change in valuation to change depreciation to 70% and change functional to 5% problems. The total value will be adjusted from \$92,575 to \$66,220. **A motion was made by Combs to accept the Assessor's recommendation and the motion was seconded by Corman. Corman voted aye, Brown voted aye & Combs voted aye, 0 voted nay. Motion carried.**

Assessor Rogers submitted a Tax List Correction for the 4th Street Junction in Superior for tax year 2012 as the 4th Street Junction was not in operation for said tax year. The Board had previously approved the refund of taxes in a Resolution dated June 10, 2013. **A motion was made by Brown to go with the Assessor's recommendation and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestors Daniel & Selena Laughlin were present for the hearing at 10:30 a.m. Protest number 2013-008 (Lot 1 & 2, Block 13, First Addition to Lawrence, NE) was read into the record. Laughlin requested to have the land value stay the same at \$575 and the building value reduced to \$57,425 from \$66,075. Laughlin stated there is structure damage to basement (water leak); concrete/cement slab-cracked/poor condition; outdated interior; repairs needed to deck. Laughlin submitted other comparable houses in Lawrence to show why the property is over valued. Laughlin commented they do not understand the big increase as no improvements have been made in 20 years. Appraiser Stanard asked if they paid \$70,000.00 for the house and if they had an appraisal done and if there was any personal property there at the time of sale. They noted they did have an appraisal and it came in at \$68,000.00. Stanard asked if the noted damage had been disclosed at the closing and Laughlin stated no and there is no personal property to adjust the purchase price. The Board asked for an interior inspection of the property. The on site inspection will be set for later today. Corman announced that they would take this under advisement and make their determination at a later time and they could protest to TERC if she was not satisfied.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:35 a.m.

Danny K Corman, Chairman
By: Jackie L Kassebaum, County Clerk