

JULY 15, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 15, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 8, 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 July 8, 2013 Minutes with correction. 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 10:00 a.m. Present for the Protest Hearings are the 3 Board Members, Assessor Susan Rogers, Appraiser Darrell Stanard and County Clerk Jackie Kassebaum. Chuck Mittan, Superior Express Reporter.

Protestor Mark A Jorgensen was present for the Protest Hearing #2013-05 held at 10:00 a.m. (Part of the NW ¼ of Section 17, T4N-R7W, Liberty Precinct). The protest was read into the record. Jorgensen requested to have the land value decreased from \$9,745 to \$7,469. Jorgensen commented that he has owned the property less than a year. The land is un-farmable grass land with cedar trees. The valuation increased 150%. The land has lots of weeds that needed sprayed so he could not graze any livestock on it. Assessor Rogers noted they had previously split off the house and it was previously valued at building site and now it is valued at grassland cost. The building sites are flat valued at \$500 and grassland is valued at \$750 an acre. The County is required by the State to have county wide equalization on grassland value. Appraiser Stanard had no comment. **A motion was made by Brown and the motion was seconded by Combs to accept the County Assessor's recommendation of 'No Change'. Corman voted aye, Brown voted aye, Combs voted aye. 0 voted nay. Motion carried.**

Protestor Mark A Jorgensen was present for the Protest Hearing #2013-06 held at 10:00 a.m. (Part of the NW ¼ of Section 17, T4N-R7W, Liberty Precinct). The protest was read into the record. Jorgensen has requested to have the land value stay the same at \$5,050, the building value decreased from \$166,085 to \$112,033. Jorgensen commented that he has owned the property less than a year. The valuation increased 167% based on purchase price. At the time of purchase it was not known that the basement leaks, a bad well, termites, malfunctioning septic system and a multitude of other shoddy work on the property. Jorgensen noted he was not able to get any other comparable properties. Sense they discovered termites they have had an exterminator out, put on a new submersible pump on the well. They have spent \$4,500.00 on the septic system, \$1,400.00 on termite exterminating, \$1,400.00 on the well and another \$7,000.00 on other issues. Appraiser Stanard asked questions regarding an appraisal and other issues with the home. Stanard asked to have access to the home for an on-site inspection. Jorgensen gave the approval. The Board scheduled an appointment for later today. No decision was made at this time.

Protestor Paul & Marcia Buresh were present for the Protest Hearing #2013-07 held at 10:15 a.m. (Lots 4, 5 & 6, Block 26, Original Town of Nelson). The protest was read into the record. Buresh requested to have the Land Value stay the same and the Building Value be decreased to 29,000 from 38,490. Buresh commented that the house is very old. Moved from Lincoln, NE to Nelson and rebuilt in late 1880's Limestone foundation has deteriorated. Small garage is a "Lean-to" with dirt floor and is not big enough to house a car. Basement is un-useable except for storage. The adjoining "coal room" walls have broken away from main foundation. Siding on east side of house does not match rest of house. Roof is 10 years old. House to the west, which is within 10 feet of our house, is in an un-kept condition which would reflect on the valuation and sale price of our property. The value increased 62% from last year. Rogers noted they had done a re-valuation in Nelson which is done on a 6 year rotation and they did a value with recent sales. Stanard asked questions of rooms, bathrooms, etc. and then requested to have an interior inspection. The Board set an appointment for after lunch. No decision was made at this time.

Protestor Amy Delaney and John Doty were present for the Protest Hearing #2013-10 at 10:30 a.m. (Lot 1, Block 3, Original Town of Nelson). The protest was read into the record. Delaney has requested to have the land value stay the same and the building value be decreased from 20,960 to 11,190. Delaney comments were this is an unreasonable and arbitrary new tax assessment/property valuation. They were unable to have the assessor in for the re-valuation. They have gutted the house to plaster & lath in all but 3 rooms for renovation. They would be happy to have the Assessor in to do an inspection. Three of the neighbors have made significant improvements to their properties and had a decrease in valuation. It is not equalized. They have removed the garage, installed 1 window. Fifty percent of the foundation does not exist on the back side of the lot. Rogers verified the garage has been removed and when they did the re-appraisal last year they were not aware of the house being gutted. Stanard asked if they were currently living in the house. They are living in it

currently with only 60% gutted. Stanard requested to find out which properties had new renovations done. The Board scheduled an interior inspection for today. No decision made at this time.

Assessor Rogers submitted a list of Clerical Corrections for Board approval. There are 4 parcels on the list. The total valuation change due to the clerical corrections is an increase in \$293,670.00 for all 4 parcels. The first Parcel #1885.00, W.70' of Lots 11 & 12, Block 12, Original Town of Lawrence, had removed a utility building in 2003 and did not notify the County. A flat value of \$150.00 was on the utility building. Rogers verified the building has been removed by GIS Imagery. **A motion was made by Combs to accept the County Assessor's recommendation on Parcel #1885.00, Corman seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye. 0 voted nay. Motion carried.**

The second Parcel #5221.00, W1/2 Section 8, T4N-R7W) is irrigated ground. Only 1 pivot had been previously assessed, however a second pivot was added in 2003 as verified by GIS Imagery. **A motion was made by Brown to accept the County Assessor's recommendation for Parcel #5221.00 and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.** A letter will be sent to notify the land owner of the change.

The third Parcel #2602.00, SE ¼ of SE ¼ of Section 2, T1N-R5W, was assessed as dry land. Rogers verified with GIS Imagery it has been irrigated since 2006. **A motion was made by Corman to accept the County Assessor's recommendation for parcel #2602.00 and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.** A letter will be sent to notify the land owner of the change.

The fourth Parcel #6062.00, W ½ of Section 14, T4N-R8W, was assessed as dry land. Rogers verified with GIS Imagery that it has been partially irrigated since 2003. **A motion was made by Brown to accept the County Assessor's recommendation for parcel #6062.00 and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.** A letter will be sent to the land owner to notify them of the change.

The Board took a break at 10:55 a.m. until 11:15 a.m.

Protest Hearing #2013-09 Casey's Retail Company was not present for their protest at 11:15 a.m. (Lots 4, 5 & 6, Block 33, Original Town of Superior). Also present is Timothy Schmidt, County Attorney. The protest was read into the record. Casey's Retail Company is doing a statewide protest on all the Casey's building values. The Nuckolls County property building value of \$369,500 is being protested to \$305,780.00. They believe that \$63,720 of the Building value should be listed as Personal Property. They believe a double taxation is on Canopies, Tanks, Pumps or Dispensers, Walk-in Coolers or Freezers by being on the Real Estate and Personal Property. Rogers noted after reviewing the purchase documents at the time Casey's purchased the property in 2007, Casey's did not put any of these items on for Personal Property and so they were put on the Real Estate. Casey's also submits a Personal Property Schedule each year and these items are not listed on their schedule. Rogers therefore recommends no change. **A motion was mad by Brown to accept the County Assessor's recommendation and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestors Ron & Vicki Hasley and daughter Tiffany Hasley were present for the Protest Hearing #2013-02 at 11:45 a.m. (Lots 7, 8 & 9, Block 41, Original Town of Nelson). Also present is County Attorney, Timothy Schmidt. The protest was read into the record. Hasley is protesting the land value of \$1,550 and requesting \$375.00. Hasley's comments are "the recent purchase, not equal to others, does not reflect true value". Hasley's additional comments were the lots were purchased as a result of purchasing the old nursing home and the complete purchase was \$4,500.00. Hasley noted Parcel #1524.00 from recent sales that sold for \$125.00 per lot. Rogers noted the lots are in a residential area and assessed at those rates. Stanard had no comment. No decision was made at this time.

Protestors Ron & Vicki Hasley and daughter Tiffany Hasley were present for the Protest Hearing #2013-03 at 11:45 a.m. (Lots 1, 2, 3, 4, 6, 7, 8, 9 & 10, N. 30' of lots 5 & 11, Block 47, Wheelers Sub of Outlots 18-21 of Nelson). Also present is County Attorney, Timothy Schmidt. The protest was read into the record. Hasley is protesting the land value of \$2,000 and requesting \$1,000 and the building value of \$162,400 and is requesting \$3,125. Hasley's comments are "the recent purchase, not equal to others, does not reflect true value". Hasley's additional comments were the old nursing home was purchased on September 15, 2010 for \$4,500.00, which includes the adjacent lots. Hasley submitted Exhibits showing other recent sales on other commercial properties in Nelson. Hasley noted the other properties ranged from \$0.60 cents per square foot to \$0.89 cents per square foot. His property is not equal to others. Rogers asked Hasley if he had full utilities such as water, sewer & electricity. Hasley noted there are full utilities however there is no heat or cooling. Rogers requested an interior inspection. Hasley commented the Church has denied access and he has no authority for to give permission. Stanard had no comment. No decision was made at this time.

At 11:45 a.m. the Board reviewed applications for Motor Vehicles Exemptions by Qualifying Organizations. **A motion was made by Combs and the motion was seconded by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2003 Ford Taurus used for traveling to clinics, transporting medical supplies and employee education travel. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

A motion was made by Brown and the motion was seconded by Corman to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services for a 2002 Ford Van used for the express purposes of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements in the community and for personal shopping. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

Chairman Corman recessed at 11:47 for lunch and reconvened at 12:17 p.m. to do On-site Inspections of properties with County Assessor, Susan Rogers and Appraiser, Darrell Stanard.

Chairman Corman reconvened the Board of Equalization meeting at 2:58 p.m. to make final determinations.

Protest #2013-04 (Marcella Kniep), Part of South ½ of Section 22, T1N-R5W. Assessor Rogers verified that structures are still standing after the auction. Kniep submitted seller list and will be assessing these buildings to the new owners as improvements on leased land. Notification has been sent to the buyers. The building value is to be reduced. There are 2 buildings left that were not sold. Appraiser Stanard agreed. **A motion was made by Combs to accept the County Assessor's recommendation of a change in building value, Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-08 (Dan Laughlin), Lot 1 & 2, Block 13, First Addition to Lawrence. Assessor Rogers reviewed the property and due to unknown problems with the basement there should be 5% functional depreciation and to drop the condition of the home to badly worn which will drop the building value from \$66,650.00 to \$61,220.00. Stanard commented with the mold factor and moisture problem also agreed. **A motion was made by Combs to accept the County Assessor's recommendation and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-06 (Mark Jorgensen), Part of NW ¼ of Section 17, T4N-R7W. Assessor Rogers stated she had viewed the property. Appraisal was for \$173,000.00 which included some personal property. Rogers recommends reducing the price to accept the personal property and reduce the amount of finished basement. Rogers recommends reducing the building value from \$166,085 to \$149,325, which including the land value of \$5,050 a total value reduction from \$171,135 to \$154,375. **A motion was made by Brown to accept the County Assessor's recommendation of a reduction in value and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-07 (Paul & Marcia Buresh), Lots 4, 5 & 6, Block 26, Original Town of Nelson. Assessor Rogers noted after an on-site inspection they noticed some repairs to the inside, the basement is not livable and the lean-to shed has a dirt floor. Rogers recommends an 8% functional depreciation. An unfinished bathroom and 50% heat& cool. Rogers recommends a reduction in value from \$39,470 to \$35,595. **A motion was made by Corman to accept the County Assessor's recommendation of a reduction in value from \$39,470 to \$35,595 and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-10 (Amy Delaney & John Doty), Lot 1, Block 3, Original Town of Nelson. Assessor Rogers noted after an on-site inspection that only 3 rooms were not gutted and they were still living in. Rogers recommends a reduction in value from \$21,340 to \$12,355 and they will add to the pickup work for next year to review the progress in the re-modeling. **A motion was made by Corman to accept the County Assessor's recommendation of a reduction in value from \$21,340 to \$12,355 and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-09 (Casey's Retail Company), Lots 4, 5 & 6, Block 33, Original Town of Superior. Assessor Rogers pulled the 521 transfer statement from the purchase in 2007 and no personal property was included. She looked at the personal property submitted by Casey's Retail Co. The canopy and fuel tanks were listed on Real Estate and no indication that they should be on the personal property schedule. Rogers recommends leaving it as it is. Stanard agrees with Rogers. **A motion was made by Brown to accept the County Assessor's recommendation of no change and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-02 (Ron & Vicki Hasley & Tiffany Hasley for the Prayer Center), Lots 7, 8 & 9, Block 41, Original Town of Nelson. Assessor Rogers noted that all the neighbor lots are the same value and she recommends no change. **A motion was made by Brown to accept the County Assessor's recommendation of no change and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-03 (Ron & Vicki Hasley & Tiffany Hasley for the Prayer Center), Lots 1, 2, 3, 4, 7, 8, 9, 10 & N.30' of Lots 5 & 11, Block 47, Wheelers Sub of Outlots 18-21, Nelson. Assessor Rogers inquired to the comparisons that were submitted by Hasley and several of them were no where near comparable properties. Utilities are on. Hasley has denied and interior and exterior inspection. Rogers recommends no change in valuation. A motion was made by Combs to accept the County Assessor's recommendation of no change in value and Corman seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 3:30 p.m.

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