

BOARD OF SUPERVISORS' MINUTES
SITTING AS BOARD OF EQUALIZATION

The meeting of the Valley County Board of Supervisors, sitting as Board of Equalization, was called to order at 7:30 p.m. on June 15, 2004 in their Courthouse meeting room for the purpose of hearing property valuation protests. Roll call was taken with Sevenker, Ash, Melia, Beran and Cetak present. Collins and Sintek were absent. Notice of meeting was verified. The agenda was adopted on motion of Beran, seconded by Cetak. Carried. Yes: Beran, Cetak, Ash, Melia. No: none. Absent: Collins, Sintek. Assessor Debra Waits and Clerk Jenette Lindsey were present.

Protest #8, Donald Luedtke, parcel number 880026859 valued at \$31,770 was first on the agenda. Donald Luedtke was present and testified that information he had given on his protest form concerning the sale price was in error and was for a different property, no improvements had been made and any tax increase would be passed on to the renter. Assessor Waits recommended no change as she had done a walk through of the property today and found that the information on the property listing in the office was correct. There is no heating or cooling upstairs and no insulation. Luedtke purchased the property in 2001 for \$32,000. Following discussion of the criteria used to establish the new valuations, it was decided to postpone a decision on this property until further protests were heard.

Protest #9, Wilma I. & Sylvester Joe Micek, parcel number 880021266 valued at \$62,360 was heard. Wilma Micek was present and testified that this property was comparable to a house nearby which had been owned by her sister, now lived in by Gary Walker. This house has a few more square feet and the valuation on it went from \$47,000 to \$49,000 while the Micek home went from \$54,875 to \$62,360. Waits felt this may be due to the depreciation rate change from 50% for homes built in 1971 to 41% for those built in 1972. Following discussion, it was decided to postpone a decision until arrangements can be made to meet with Appraiser Larry Rexroth who assisted Waits in establishing land values and depreciation tables.

Protests #10 & 11, Carole J. Shuck, parcel number 880033075 valued at \$1230, parcel number 880034762 valued at \$3745 were heard, no one was present to testify. This property is located in Arcadia Village. Supervisor Ash had inspected it and reported that it is swampland with limited or no access and could not be built on. Board noted that owners were agreeable to a smaller increase and felt that consideration should be given to condition and access. Waits indicated that all of Arcadia Village is in the same pricing neighborhood. It was decided to postpone a decision on this property until the entire Board was present.

Protest #12, Ronald & Penny Beran, parcel number 880021539 valued at \$58,465 was heard, no one was present to testify. Waits had done a walk through of the property on Sunday, noting a downstairs bath had been added and the heating system upgraded to a heat pump. Following discussion of comparable properties, Ash moved that the new assessed value be left as it is, Cetak seconded the motion. Carried. Yes: Ash, Cetak, Melia, Beran. No: none. Absent: Collins, Sintek.

Protest #13, Ronnie A. Drudik, parcel number 880025144 valued at \$128,820 was heard, Ronnie and Tonna Drudik were present to testify. Drudik's testified that the only improvement made to their home was to redo the deck and they did not feel it would sell for as much as it was now valued at. Waits did a walk through inspection of the home Sunday and found that the office records were correct except for a heating system change to a heat pump. Discussion was held regarding the quality rating and Waits said there is a \$20 per square foot difference in 1997 pricing and 2004 pricing. Waits recommended postponing action on this property pending a review with Appraiser Larry Rexroth regarding the quality rating assigned to the home.

Following discussion, it was decided to invite Rexroth to meet with the Board at 6:30 p.m. on July 8, 2004 prior to the protest hearings scheduled to begin at 7:30 p.m. that evening. The Assessor will contact him and inform the Clerk of the date and time so that it can be advertised.

Melia moved, Beran seconded a motion to postpone action on the following properties pending further review: #8 Donald Luedtke, #9 Wilma I. & Sylvester Joe Micek, #10 & 11 Carole J. Shuck and #13 Ronnie A. Drudik. Carried. Yes: Melia, Beran, Ash, Cetak. No: none. Absent: Collins, Sintek.

Meeting adjourned at 9:05 p.m., to reconvene as Board of Supervisors on June 29, 2004 at 9:00 a.m. in regular session and as Board of Equalization at 11:00 a.m.. Complete minutes of the June 15 Board of Equalization meeting and an agenda for the June 29 meeting are available in the office of the County Clerk.

I, the undersigned County Clerk, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Board, that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Jenette G. Lindsey, County Clerk