

## BOARD OF EQUALIZATION MINUTES

The Valley County Board of Equalization met on July 11, 2005 at 8:00 p.m. in the Courthouse Boardroom for the purpose of hearing property valuation protests. Roll call was taken with Baker, Collins, Sevenker, Sintek, Ash, Cetak, and Cullers present. Clerk verified notice of meeting. The Agenda was adopted as presented on motion of Ash, seconded by Cetak. Carried. Yes: Ash, Cetak, Sintek, Collins, Cullers, Baker. No: none. Absent: none. Larry Rexroth, the appraiser assisting the Assessors Office, Pam Arnold, County Assessor, and the County Clerk were present.

Protest #4, tabled from June 28th, Richard & Margene Bossen Trust, part E2NW4 & part W2NE4, 24-17-16. Bossen was present and testified his bins were being taxed differently than those of Cargill and Trotter because he had put up a new bin in 2004 and he objected to the raise in value of his existing property due to the addition of the new bin. His written testimony indicated market adjustment was not taken off. Arnold indicated that when the 2004 bin was added a 2002 bin was discovered and new pricing was used for all the property, including that already listed. The new pricing will be implemented for each township as it is reappraise. The Board felt the new pricing should not be implemented on an individual basis. Sintek moved to set the value of the 2002 and 2004 bins at \$1.00 per bushel, cost of construction, seconded by Cetak. Carried. Yes: Sintek, Cetak, Collins, Cullers, Baker, Ash. No: none. Absent: none. After further discussion, Sintek amended his motion to include rolling back values on existing buildings to last years value, seconded by Cetak. Carried. Yes: Sintek, Cetak, Collins, Cullers, Baker, Ash. No: none. Absent: none.

Protest #9, Leonard F. Edwards, L1 B4 Ord Auble's Add, Leonard and Eulalia testified. The Edwards' feel their depreciation should be higher based on comparables list provided. Cullers, Arnold and Nance inspected the property, finding it in excellent condition. Cullers noted it is difficult to assign a condition. Assessor suggested changing condition from excellent to very good. It was moved by Cetak, seconded by Cullers to follow the Assessor's recommendation to change the condition, resulting in a total value of \$197,100. Carried. Yes: Cetak, Cullers, Baker, Ash, Collins, Sintek. No: none. Absent: none.

Protest #10, BPO Elks #2371, Ord N Hwy Add part W2SW4 16-19-14, C. Allen Currie testified. Currie asked for a 25% exemption for the facility rather than the 50% they had been getting due to it's sale and the reduced use by the Elks. Elks continue to be responsible for the taxes until contract is paid in full. He provided a copy of the contract and interest figures to the Assessor. Ash moved to approve owner's requested total valuation of \$190,000 and allow the 25% exemption, seconded by Collins. Carried. Yes: Ash, Collins, Sintek, Cetak, Baker, Cullers. No: none. Absent: none.

Protest #15, Scott A. Thomsen, Ord Haskells Add E1/2 L4 B28. Thomsen testified house not professionally built or wired, has structural damage and an appraisal report dated 5/31/05 values it at \$47,000, which is amount he is requesting. Assessor verified condition by inspection and recommended changes which would lower the value from \$76,810 to \$47,250. Cetak moved to accept the Assessor recommendation based on her inspection of the property, seconded by Sintek. Carried. Yes: Cetak, Sintek, Collins, Cullers, Baker, Ash. No: none. Absent: none.

Protest #17, Novak Feedlot, Inc., NE4 28-19-16, Eugene Novak was present. Assessor had updated the record of land use to match the FSA map provided by Novak resulting in a value reduction from \$132,485 to \$123,330. Cetak moved to approve correction based on FSA map, seconded by Baker. Carried. Yes: Cetak, Ash, Baker, Cullers, Collins, Sintek. No: none. Absent: none.

Protest #18, Eugene E. & Ina Fae Novak, W2 & W2NE4 33-19-16. Eugene Novak testified that he disagrees with the \$5000 value placed on the homesite. The Assessor noted that all rural homesites are valued the same and land use was updated per FSA certification resulting in a reduction from \$158,665 to \$145,300 with buildings at \$15,805 for a total value of \$161,105. Collins moved to approve the reduced land valuation based on FSA certification of land use with no change to buildings, as recommended by Assessor, seconded by Cullers. Carried. Yes: Collins, Cullers, Baker, Ash, Cetak, Sintek. No: none. Absent: none.

Protest #26 part SE4 & S2S2NE4 36-18-14, & Protest #27, N2NE4 & N2S2NE4 36-18-14, Roger Hornickel. Hornickel testified that land use had changed and provided FSA certification and he felt the Assessor showed more total acres than FSA. Arnold noted that land use had been updated per the FSA maps and she felt they reflected the same number of acres as the FSA. Board asked Assessor to double check the number of acres and tabled both protests until tomorrow's hearing.

Protest #16, Ord West Ord Add L7 & S15'L8 B9, Mark & Janet Suminski. No one present to testify, written testimony included list of comparables. Arnold, Nance & Cullers inspected the house, found garage 50% finished & heat pump upgrade. Assessor noted that Novosad remodel was missed and will be upgraded to very good condition in 2006, suggested waiting until 2006 to upgrade condition for Suminski's. Collins moved to leave Suminski property as good condition until 2006, then update both Suminski and Novosad properties, seconded by Cetak. Carried. Yes: Collins, Sintek, Cetak, Ash, Baker, Cullers. No: none. Absent: none.

Protest #19, part NE4NE4NW4 11-17-13, Elaine M. Stobbe. No one present to testify, written testimony indicated increase extreme for deck repair. Arnold noted that 424 square feet were added to the deck as well as a 64 square foot concrete slab and flooring was Timbertech. She recommended no change in valuation. Cetak moved to approve the Assessor recommendation of no cause for change in valuation, seconded by Sintek. Carried. Yes: Cetak, Sintek, Collins, Cullers, Baker, Ash. No: none. Absent: none.

Protest #20, SW4 & part SE4 15-19-14, protest #21, Sw4 13-19-14, protest #22, N2SW4, protest #23, S2SW4 14-19-14, Lezlie Wier. No one was present to testify, written testimony indicated land use was incorrect and FSA certification was provided to the Assessor. Arnold indicated land use corrections have been made. Collins moved to approve land use corrections based on FSA certification for protests #20, #21, #22, & #23, seconded by Cullers. Carried. Yes: Collins, Cullers, Baker, Ash, Cetak, Sintek. No: none. Absent: none.

Protest #24, L1 & 2 B2 TC Davis Add North Loup, Beverly L. Scott. No one appeared to testify, written testimony indicates vacant since 1999, no longer livable, used for storage. Assessor inspected property and recommends house value of \$6295, land as is at \$925. Baker moved to set total property value of \$6000, seconded by Collins. Carried. Yes: Baker, Ash, Cullers, Collins, Sintek, Cetak. No: none. Absent: none.

Protest #25, L3 B4 City View Add. Ord, Joel J. Lilienthal. No one appeared to testify, written testimony indicates recent purchase price \$19,000, complete renovation needed. Assessor inspected property, confirming good structure with bad interior. Recommends land value as is at \$5630, house at \$13,655 with review next year to see if renovated. Cetak moved to approve Assessor recommendation based on inspection, seconded by Cullers. Carried. Yes: Cetak, Sintek, Collins, Cullers, Baker, Ash. No: none. Absent: none.

Protest #28, E2SW4 32-20-16, Edith Payne. No one appeared to testify, written testimony indicates poor soil quality and wasteland. Assessor indicated land use corrections made based on FSA certification lowered value to \$35,480. Cullers moved to approve corrections based on FSA certification, seconded by Ash. Carried. Yes: Cullers, Baker, Ash, Cetak, Sintek, Collins. No: none. Absent: none.

Protest #29, NE4 15-20-16, Edith Payne. No one appeared to testify, written testimony requests allowance for waste pasture, cedar trees and income produced. Assessor indicates parcel is grass land with 3 acres exempt for road and feels there is no cause for change. Ash moved to approve Assessor recommendation of no cause for change, seconded by Baker. Carried. Yes: Ash, Baker, Cullers, Collins, Sintek, Cetak. No: none. Absent: none.

Meeting adjourned at 10:30 p.m., to reconvene on Tuesday, July 12, 2005, at 9:00 a.m. in regular session and 10:00 a.m. as Board of Equalization. Complete minutes of the July 12 meeting and an agenda for the July 12 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.

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Jenette G. Lindsey, County Clerk