

## VALLEY COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Valley County Board of Equalization met in their Courthouse meeting room on July 9, 2007 at 7:00 p.m. to consider Property Valuation Protests. Roll call was taken with Baker, Cullers, Sevenker, Van Slyke, Vogeler and Waldmann present, Cetak was absent (excused). Clerk verified publishing meeting notice and posting agenda. Minutes of the June 26, 2007 BOE meeting were amended to include the meeting date and approved as amended on motion of Cullers, seconded by Baker. Carried. Yes: Cullers, Baker, Van Slyke, Waldmann, Vogeler. No: none. Absent: Cetak. The current agenda was adopted on motion of Baker, seconded by Van Slyke. Carried. Yes: Baker, Van Slyke, Cullers, Waldmann, Vogeler. No: none. Absent: Cetak. Chairman Sevenker noted Open Meetings Act posted and public copies available. There was no public comment. Assessor Arnold, Appraiser Rexroth and Clerk Lindsey were present. Protests of those in attendance were heard first.

Max and Lola Staab were present for PVP #20, parcel #880034727, tract in NE4NW4 beg 160' W SE cor Blk 13 Original, thence N145'; W140'; S145'; E140'to POB NW4 26-17-16. Assessed value \$570, requested \$100. Staab testified property bought from city for \$50, river continues to cover land despite efforts to control, available land is grass. Supervisor Van Slyke confirmed this. Assessor advised need survey to show correct square footage. Baker moved to drop property value back to requested valuation, seconded by Van Slyke. Carried. Yes: Baker, Van Slyke, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak.

Rosalie Leggett was present for PVP #32, parcel 880029239, E2W2 Div Q, SW4 21-19-14. Only land value was protested. Assessed value \$14,065, requested \$9620. Leggett testified only access to property is through driveway. Assessor advised lot priced in accordance with others in the area. Rexroth noted that .90 sq. ft. is not an average, but was considered most representative of the area based on his "highest and best use" analysis. Vogeler moved to accept the protestor's requested land value, seconded by Van Slyke. Carried. Yes: Vogeler, Van Slyke, Baker, Waldmann. No: Cullers. Absent: Cetak.

Julie Wilson was present for PVP #24, parcel 880024850, L1&2 B8, West Ord Addition. Assessed value \$13,165, requested \$9,170. Wilson testified no improvements made to vacant lots. Assessor advised property was used in sales study for unimproved lots and they are buildable, felt value was correct. Discussion included: corner lot with street on north and east, better access than Leggett property, pricing came from sales. Cullers moved to approve the Assessor's valuation, seconded by Vogeler. Carried. Yes: Cullers, Waldmann, Vogeler, Baker. No: Van Slyke. Absent: Cetak.

Sara and Jason Neemeyer were present for PVP #29, parcel 880024864, West Ord Add, S47.5 L7; N52.5' L6 B8. Only building value was protested. Assessed value \$79,435, requested \$68,000. Neemeys testified regarding damage to building. Arnold, Cullers and Cetak inspected the property. After inspection, Assessor recommends removal of patio and fireplace and lowering square feet of finish in basement until repair is completed for building value of \$67,730. Van Slyke moved to approve the Assessor's recommendation, seconded by Cullers. Carried. Yes: Van Slyke, Cullers, Baker, Waldmann, Vogeler. No: None. Absent: Cetak.

Steve Bruha was present for PVP #43, parcel 880036657, 5.8349 ac tract SE4SE4 14-18-13. Only land value was protested. Assessed value \$18,290, requested \$12,945. Bruha testified only 1.3 acres are tillable. Assessor noted site values increased across the county this year. Bruha paid \$35,000 for the property, total valuation is \$29,500. Vogeler moved to approve Assessor valuation of \$18,290 for land, \$11,210 for buildings, seconded by Cullers. Carried. Yes: Vogeler, Waldmann, Cullers, Baker, Van Slyke. No: None. Absent: Cetak.

No one was present for PVP #15 & #16, Dennis & Carolyn Hurlbert. PVP #15, parcel 880026390, Ord Woodbury Add, L3-44 B15, 3.72 ac. Assessed value \$8655, requested \$1489. PVP #16, parcel 880026670, Ord Woodbury Add, L1-20 B20. Assessed value \$8850, requested \$465. Waldmann moved to table PVP #15 & 16 until tomorrow's meeting to be heard with other similar properties, seconded by Vogeler. Carried. Yes: Waldmann, Vogeler, Cullers, Baker, Van Slyke. No: None. Absent: Cetak.

No one was present for PVP #12, Susan McCall, parcel 880022407, Ord Original Add, L5-8 B56. Only land value was protested. Assessed value \$12,505, requested \$6410. Protester's written testimony indicates half of lots slope too steeply to be usable. Arnold, Nance & Cullers inspected property. Assessor notes trees and undergrowth on property but feels flat area sufficient for building and recommends property remain as valued. Cullers moved to approve the 2007 assessed valuation, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Vogeler, Van Slyke, Baker. No: None. Absent: Cetak.

No one was present for PVP #17, Valerie Wahlstrom, parcel 880024311, L1 B17, Ord Milfords Add. Assessed value \$7585 land, \$14,845 buildings; requested \$6000 land, \$2000 buildings. Protester's written testimony indicates a realtor estimated property would bring \$4000 to \$6000 at auction. Arnold, Nance and Cullers inspected property. Based on inspection, Assessor felt house was livable but recommends changing condition from good to badly worn and quality to low for value of \$6820, leaving land as assessed at \$7585 for total value \$14,405. Cullers moved to approve the Assessor's recommendation, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Vogeler, Van Slyke, Baker. No: None. Absent: Cetak.

No one was present for PVP #18, Willis D and Rhoda M Plate, parcel 880010297, S2 25-19-13, 320.06 ac. Assessed value \$147,040 land, \$40,320 buildings; requested \$147,040 land, \$1395 buildings. Protester's written testimony indicates house needs to be torn down and garage in poor condition. Arnold, Nance, Cullers and Waldmann inspected the property and found house not livable, hopper bin rusted out. Assessor recommends house valued as storage at \$1525, removal of hopper bin, leaving garage, concrete pad and granary for total improvements value of \$4365, making the total overall valuation \$151,405. Van Slyke moved to approve the Assessor's recommendation, seconded by Waldmann. Carried. Yes: Van Slyke, Waldmann, Cullers, Vogeler, Baker. No: None. Absent: Cetak.

No one was present for PVP #19, Marion & Kathryn Fowler, parcel 880025326, West Ord Add, S50' L3, N 50' L2, B17. Assessed value \$18,630 land, \$72,110 buildings; requested \$11,905 land, \$68,675 buildings. Protester's written testimony indicates at time of purchase property was in below average condition and would not qualify for a loan and no improvements have been made. Arnold, Nance, Cullers and Baker inspected the property. Due to condition of outside of house, Assessor recommends changing condition from average plus to average for a value of \$65,840 and leaving land as assessed. Cullers moved to approve Assessor recommendation, seconded by Van Slyke. Carried. Yes: Cullers, Baker, Van Slyke, Vogeler, Waldmann. No: None. Absent: Cetak.

No one was present for PVP #21, Popcorn County USA, William Brush, Pres., parcel 880031241, North Loup TC Davis Add, all B4-7 & vac alleys & vac st btwn B4-5 5-6 6-7 & 4-7, 5.7 ac. Assessed value \$24,830 land, \$14,350 buildings; requested \$9,225 land, \$14,350 buildings. Protester's written testimony indicates 2006 value is more appropriate as land is non-irrigated hay field with some bins. Arnold reviewed the property and noted is currently valued as commercial but since it is adjacent to suburban farmland recommends using suburban site pricing bringing land total to \$18,125, buildings to remain as assessed for total valuation of \$32,475. Van Slyke moved to approve Assessor recommendation, seconded by Cullers. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak.

No one was present for PVP #22 & #23, Bradley Lowe. PVP #22, parcel 880004088, pt div K SE4 23-17-16. Assessed value \$19625 land, requested value \$15,325. Protester's written testimony indicates 15 plus acres are valued as irrigated and should be 10.52 acres. Assessor indicates FSA map was presented and recommends change to 10.52 acres irrigated, 5.18 acres grass and 1 acre road for a total valuation of \$15,325. PVP #23, parcel 880036703, Arcadia inside corp, N220' div X; div K lying W Hawthorne Creek; div N E Hawthorne Creek, SE4, 9.64 ac. Protester's written testimony indicates farmland. Assessor recommended changing value to reflect FSA map showing 8.54 acres irrigated and 1.10 acres grass for total value of \$11,135. Assessor noted that after her written recommendation was made she realized that the land described in PVP #23 is not eligible to be valued as agland as it is within Arcadia Village and if the change is approved this year it will have to be corrected next year. Vogeler moved to approve the Assessor's recommended values for PVP #22 and #23, seconded by Baker. Carried. Yes: Vogeler, Baker, Van Slyke, Cullers, Waldmann. No: None. Absent: Cetak.

No one was present for PVP #25, Howard & Peggy Fairbairn, parcel 880016709, pt SW4 E of RR exc river & less 6.37 ac tract, 5-20-15, 30.67 ac. Assessed value \$40,270 land, requested value \$25,195. Protester's written testimony indicates dryland farm ground and pasture grass. Assessor notes FSA map was presented and recommends changing 13.82 acres to dry and 3.18 acres to grass, 1 acre for house site and 2 acre site for buildings. Outbuildings and house not protested. Assessor recommends land value of \$25,195, house \$205,600 and outbuildings \$32,870 for total valuation of \$263,665. Van Slyke moved to approve Assessor's recommendation, seconded by Cullers. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak.

Meeting adjourned at 8:45 p.m. to reconvene on July 10, 2007 at 1:00 p.m. Complete minutes of the July 9, 2007 meeting and an agenda for the July 10, 2007 are available for public inspection 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 of Equalization, 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 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, Valley County Clerk