

VALLEY COUNTY BOARD OF SUPERVISORS' MINUTES

The Valley County Board of Supervisors met in regular session in their Courthouse meeting room on Tuesday, July 10, 2007 at 9:00 a.m. Roll Call was taken with Sevenker, Vogeler, Baker, Cullers, Van Slyke, and Waldmann present, Cetak absent (excused). Clerk verified that meeting notice was published and agenda posted. The minutes of the June 26, 2007 meeting were corrected to show the correct cost for the Courthouse benches: \$850 each plus \$175 for the sponsorship program. Said minutes were approved as corrected on motion of Cullers, seconded by Van Slyke. Carried. Yes: Cullers, Baker, Van Slyke, Vogeler, Waldmann. No: None. Absent: Cetak. Waldmann moved to adopt the agenda, seconded by Baker. Carried. Yes: Waldmann, Vogeler, Van Slyke, Baker, Cullers. No: None. Absent: Cetak. Sevenker noted Open Meeting Law is posted and public copies are available. There was no public comment.

Notice of the outstate meeting of the Nebr. State Highway Commission was acknowledged. Road Supt. Leth reported: will begin patching Loup City and Ashton roads, hope to complete bridge project B2813 before Rock Fest, hauling gravel, July 19 date to open Hwy 11 is realistic. Maintenance of rural drives used by County as turnarounds when maintaining roads was discussed, Leth will report on cost estimate. The roads to Walkowiak's and Knight's will be graveled. Pivots watering roads and condition of the Pizza Hut Road were discussed.

Treasurer Suminski presented Month End Fund Report showing receipts of \$384,000 for the month and fund balances of \$305,095.38 General, \$46,441.54 Road, \$844, 927.52 Inheritance Tax. Distributions were also listed. The Semi-annual Report listed collections, disbursements and balances from January through June of 2007. NDR estimates \$13,424.17 in State Aid and \$32,484.43 in Property Tax Relief for FY 07-08. Suminski provided a comparison chart of assistance payments by year from 1999-2000 to the present. The Misc. Receipts Folder is available for review.

Cullers reported on new information received on Courthouse benches after the last meeting when the benches from SiteScapes were approved and asked for Board approval to pursue it. She hopes the County, City and Linda Studnicka can work together on benches, trash cans and ash receptacles so the items would match and the cost should be less. The Board agreed that the joint effort should be pursued.

Estimates on a speaker system for the District Courtroom from Scott's TV Inc. include a microphone for the Judge's bench, the witness stand, the prosecuting attorney and the defense attorney with two speakers on either side of the room behind the Judge's bench. The \$1300 estimate is for wired, stationary microphones for the attorneys, the \$1600 one is for wireless microphones that could be hand held or stationary. Wireless microphones for the attorneys would be preferable and the Clerk is to seek the approval of Judge Noakes. Van Slyke moved to approve the installation of the \$1600 system in the District Courtroom contingent on the approval of Judge Noakes, seconded by Cullers. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak.

Meeting recessed at 10:15 a.m. and reconvened at 10:25 a.m. with all Board Members present except Cetak.

Road Supt. Leth sent word that the State plans to open Hwy 11 to North Loup on July 16th.

Bethanne Kunz presented the Tourism Committee's budget request for the 2007-2008 FY. Their projected expenses for 07-08, receipts for 06-07 and fund balances were listed. They plan to update the fund application form and require proof that funds are spent on advertising outside a 50 mile radius as required by law. She noted they may have to go to a reimbursement payment so that bills can be submitted to verify that requirements are met.

Kunz also appeared for VCED to ask the Board to approve a resolution declaring the County is an official entrant in the Nebr. Community Improvement Program for 2007. This is required so that the joint travel guide put together this year in conjunction with Garfield County can be submitted for a NCIP award. Cullers moved to approve Resolution 07-12, seconded by Vogeler. Carried. Yes: Cullers, Waldmann, Vogeler, Van Slyke, Baker. No: None. Absent: Cetak.

The report of Buster Beckenhauer will be heard when he arrives.

The following informational items were noted: the USDA invitation to the open house for the Loup Basin Technology Center and the Summary Report Expenditures for June 30, 2007.

Baker moved to set a budget meeting on August 13, 2007 at 7:00 p.m. to review budget requests for FY 2007-2008, seconded by Cullers. Carried. Yes: Baker, Cullers, Van Slyke, Vogeler, Waldmann. No: None. Absent: Cetak.

Disposal of old computers was discussed. Clerk is to check into what is involved in clearing a computer memory. The County Attorney was unable to attend due to a court hearing.

Buster Beckenhauer arrived to report on the cost of an elevator and repair of the courthouse/jail roof. Laurie Hansen and Terri Van Houten of CNEDD were present for this report to help prepare for the submission of a grant application for an elevator. Beckenhauer estimated the cost of an elevator would be \$400,000 to \$500,000. More investigation would be required to get a closer estimate. He asked if the Board wanted him to proceed. There would be no charge for further investigation, only if the Board wanted to proceed with the actual project. He is looking at the same type of elevator that is in the Clay County Courthouse. It would go from the ground floor to the third floor. Also discussed was the need to develop a plan for an outside exit from the third floor and fire sprinklers.

Beckenhauer said he measured both the courthouse and jail roof and took core samples. Water was found under the top membrane. Everything is saturated so all would need to be removed down to the concrete. There is likely no insulating value due to the water. His recommendation is to stay with a flat roof as he does not feel that a good seal could be obtained with a pitched roof due to the items on the roof that would need to be sealed around. He also recommended that some tuck pointing be done on the chimney and the cap replaced. The chimney currently functions as an air intake for the heating/cooling system so it needs to remain operational. His cost estimate for replacement of both roofs is \$150,000 to \$175,000, for the jail alone \$35,000 to \$40,000. He felt it was important to replace the jail roof soon and that the courthouse roof could wait, but not indefinitely. Bids could be let separately for the jail roof and the courthouse roof as long as it was noted in the specs that the county was committed to the jail roof project and hopeful of the courthouse roof project. He felt it would be a good idea to choose the same bidder for both projects. Also discussed was the possibility of the jail bidder patching the courthouse roof or a separate bid package for the patching which could be done by a local contractor. Baker moved to take separate bids on the jail and courthouse roofs, seconded by Vogeler. Carried. Yes: Baker, Van Slyke, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak. Beckenhauer will send a Notice to Bidders for the Clerk to advertise in the Quiz. Bids will be received at the last August Board meeting on the 28th. At this point, a \$1500 fee will be due Beckenhauer for putting together the documents and figures for the bidding. If a bid is accepted, more fees will be required.

County Attorney was present and will check on using the \$1600 Stop Program fees for the speaker system in the District Courtroom.

There were no Committee Reports and the following Mail Folder items were available for review: Attorney Charles W. Campbell letter re: Schauer v. Valley County, Midwest Assistance program Newsletter.

Meeting adjourned at 12:15 p.m., to reconvene on July 31, 2007 at 9:00 a.m. in regular session. Complete minutes of the July 10 meeting and an agenda for the July 31 meeting 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, 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.

Jenette G. Lindsey, Valley County Clerk

VALLEY COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Valley County Board of Equalization met in their Courthouse meeting room on July 10, 2007 at 1:00 p.m. Roll call was taken with Sevenker, Cullers, Baker, Van Slyke, Waldmann and Vogeler present, Cetak absent (excused). Clerk verified meeting notice published, agenda posted. Minutes of 7:00 p.m., July 9, 2007 BOE meeting will be presented for approval at the next BOE meeting. The current agenda was amended to include PVP #15 & #16, Dennis & Carolyn Hurlbert, tabled from the July 9 meeting and the amended agenda was adopted on motion of Cullers, seconded by Van Slyke. Carried. Yes: Cullers, Baker, Van Slyke, Vogeler, Waldmann. No: None. Absent: Cetak. Chairman Sevenker noted Open Meetings Act is 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.

Tom Kruml was present for PVP #27, US Bio Energy – Ord, parcel 880036789, 103.134 ac tract, Ord City Div, 33-19-13. Assessed value \$689,480 land, \$0 buildings; requested \$689,480 land, \$10,000,000 buildings. Protester's written testimony indicates a Redevelopment Contract between the City of Ord and Val-E Ethanol, LLC (nka US Bio Energy-Ord, LLC) requires \$10,000,000 of real property value on site by Jan. 1, 2007. US Bio feels the requirement was met and provided a list of buildings, tanks and vessels completed and in place by Jan. 1, 2007. Assessor noted Nance and Rexroth inspected the property after Jan. 1, 2007 and the determination was made to wait until 2008 to assess it. Assessor had not been made aware of the contract, but has no objection to adding the requested value for 2007. Discussion was held regarding notification of the County when a contract involves property assessment. Rexroth noted new legislation passed this year has changed definition of real property with regard to ethanol plants. Many items listed by the plant as real property this year will be personal property next year. Cullers moved to approve the Assessor's recommendation for PVP #27 to add \$10,000,000 building valuation for a total property valuation of \$10,689,480, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Vogeler, Van Slyke, Baker. No: None. Absent: Cetak.

Carl & Charlene Schauer were present for PVP #28, parcel 880004788, pt NE4 less T/O Can, UP RR & St Hwy; less 2.83 ac to Dept. Assessed value \$117,365 land, \$4940 buildings; requested \$112,905 land, \$4940 buildings. Protester's written and oral testimony indicates difficult access to property due to road closing and water runoff problems due to building new road. Assessor notes FSA map shows land use is correct so she is unable to recommend a change. Following discussion, the Board offered to table PVP #28 until the end of the meeting, view the property in question and come back to make their determination, the Schauers agreed.

Simon Walkowiak was present for PVP #30, parcel 880013804, NW4 32-19-15, 160 ac. Assessed value \$152,190 land, \$83,755 buildings; requested \$152,190 land, \$81,000 buildings. Protester's written and oral testimony indicates his land use is correct but he objects to tax increase on his house until his road is fixed. Assessor notes protester did not think an inspection of his house was necessary, that she cannot do anything about his road and recommends no change to the 2007 valuation of the property. Protester acknowledged his road is staked for gravel. Van Slyke moved to approve the Assessor's recommendation, seconded by Vogeler. Carried. Yes: Van Slyke, Vogeler, Waldmann, Cullers, Baker. No: None. Absent: Cetak.

Dean Miska was present for PVP #34, parcel 880023618, Ord Haskells Add, all B24. Assessed value \$7615 land, \$1000 buildings; requested \$2400 land, \$1000 buildings. Protester's written and oral testimony indicates undesirable location, garage cannot be built on property due to new City ruling requiring ownership of adjacent property, adjacent property owners not interested in purchasing, streets not paved. Rexroth said because of a less desirable location, the per square foot amount of properties east of RR ROW were lowered and it appears this property would fall into that category and should be lowered. Assessor recommends lowering land value from .45 to .18 per square foot, bringing the land valuation to \$3045 and leaving the buildings at \$1000. Baker moved to approve the Assessor's recommendation for a total value of \$4045, seconded by Cullers. Carried. Yes: Baker, Cullers, Van Slyke, Vogeler, Waldmann. No: None. Absent: Cetak.

Sue Staab was present for PVP #37, #38, #39, Sandhills Properties. PVP #37, parcel 880029764, Ord City Div, pt NW4 lying W Co Road & S Hwy, 27-19-14, 2.02 ac. Assessed value \$6100, requested \$3500. Protester's written and oral testimony indicates no access road on the north end, is steep bank beside Pizza Hut, access is from east side through driveway owned by adjacent property owner, is part of grass pasture the remainder of which is valued at \$526 per acre. Assessor recommendation notes prior adjustments removed, value is same as other property in the neighborhood and recommends no change. PVP #38, parcel 880012425, pt NW4 lying W Co Road 27-19-14, 2.29 ac. Assessed value \$5610,

requested \$3500. Protester's written and oral testimony indicates no access on north end, only access from south is through adjoining property, used for livestock pasture, remaining pasture valued at \$526 per acre, most of it is steep bank on Pizza Hut road. Assessor notes this is classified suburban and valuation went down this year due to sales studies and recommends no change. PVP #39, parcel 880022827, Ord Original Add, Div DDD B68. Assessed value \$3940, requested \$1500. Protester's written and oral testimony indicates property is 25' wide and city block long, located between 3 landowners and a city alley that is not maintained and used as pasture, is inaccessible and unusable. Assessor recommendation notes prior adjustment was removed, it is valued the same as other properties in the area and recommends no change. Discussion included fact PVP #38 is suburban (within mile of city) and the other two are in the city, cannot combine land inside city with land outside. Van Slyke moved to approve the protester's requested valuations on PVP #37, #38 and #39, seconded by Waldmann. Carried. Yes: Van Slyke, Waldmann, Cullers, Baker. No: Vogeler. Absent: Cetak.

Bonnie Anderson was present for PVP #41, #42. PVP #41, parcel 8800124670, E400' N2NW4 28-19-14, 12 ac. Assessed value \$21,000, requested \$15,725. Protester's written and oral testimony indicates property is farm, grazing, pasture land. Assessor recommendation notes BOE adjusted last year's valuation to rural but this year sales studies have made rural and suburban pricing the same, however, parcels with no buildings are calculated differently this year. She recommends no change for 2007. PVP #42, parcel 880011879, E400' pt Div OO, SW4 less 180'X 110" & less 100'X 150' & less acc road 30'X 335' & 30'X 180' 21-19-14, 7.12 ac. Assessed value \$19,900 land, \$950 buildings; requested \$12,525 land, \$950 buildings. Protester's written and oral testimony indicates land used for pasture and grazing. Assessor recommendation notes this property was lowered to rural pricing last year, but this year rural and suburban are the same. This property has a barn on it which changes the calculation and the barn has water and electricity. She recommends no change as it is valued the same as like properties. Cullers moved to approve the Assessor's recommendation on PVP #41 and PVP #42, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Vogeler, Van Slyke, Baker. No: None. Absent: Cetak.

Curt & Susan Schauer were present for PVP #44, #45. PVP #44, parcel 880004844, all, less canal 5-18-13, 607.02 ac. Assessed value \$267,820, requested \$200,000. Protester's written and oral testimony lists noise & odor from ethanol plant and poor access to fields as reasons for lower valuation. Assessor notes no indication land use is incorrect and no way to lower valuation due to the plant, recommends no change. PVP #45, parcel 880004809, pt N2NW4 exc RR ROW; pt S2NW4 less canal; less .43 ac to dept of roads 4-18-13, 69.64 ac. Assessed value \$40,825 land, \$71,210 buildings; requested \$20,000 land, \$25,000 buildings. Protester's written and oral testimony lists noise, odor, light from ethanol plant and health issues as reasons for lower valuation. Arnold, Nance, Cullers and Vogeler inspected the property and were told by the Schauers that there is nothing wrong with their buildings and that the land use is correct, but that the proximity of the ethanol plant has caused the problems. Assessor notes she checked with Pierce County where 2 homes are across the road from an ethanol plant and found that no special consideration is given to those homes and she recommends no change. Following discussion, it was agreed that the Board would stop at this property at the same time as the Carl and Charlene Schauer property and return to the meeting room to make their decision.

Meeting recessed at 3:00 p.m., reconvened at 3:10 p.m. with everyone present.

No one was present for PVP #31, Lumir Bruha, parcel 880018746, W2 NE4SW4; NW4SW4; S2SW4; 24-20-16, 140 ac. Assessed value \$71,575 land, \$515 buildings; requested \$66,575 land, \$515 buildings. Protester's written testimony indicates no water or electricity to buildings. Due to lack of amenities to buildings, Assessor recommends changing site pricing bringing land value to \$66,575 and leaving buildings at \$515 for total valuation of \$67,090. Cullers moved to approve Assessor recommendation, seconded by Vogeler. Carried. Yes: Cullers, Waldmann, Vogeler, Van Slyke, Baker. No: None. Absent: Cetak.

No one was present for PVP #33, Albin & Alice Bruha, parcel 880014014, N2NW4 3-19-16 79.90 ac. Assessed value \$47,885 land, \$55,815 buildings; requested \$47,885 land, \$18,255 buildings. Protester's written testimony indicates building values have tripled but no improvements have been made and all are in poor shape. Arnold, Nance, Cullers & Waldmann inspected property. Assessor recommends changing condition of house from very good to good plus bringing the valuation to \$42,145 and leaving the outbuildings at \$960 and land at \$47,885 for a total valuation of \$90,990. Waldmann moved to approve the Assessor recommendation, seconded by Cullers. Carried. Yes: Waldmann, Cullers, Baker, Van Slyke, Vogeler. No: None. Absent: Cetak.

No one was present for PVP #35 & #36, James Christensen & Karen Wilson. PVP #35, parcel 880026047, Ord Woodbury Add, L18-20 less E8' L18, B5. Assessed value \$3735 land, \$73,635 buildings; requested \$3735 land, \$60,000

buildings. Protester's written testimony indicates water in basement has required much repair and part of deck was torn off. Arnold, Nance & Cullers inspected the property. Assessor recommends putting physical depreciation on partition finish in basement for one year, removing one plumbing fixture for one year and taking 120 square feet off the deck which brings the valuation of the house to \$66,730, leaving the land at \$3735 for a total valuation of \$70,465. PVP #36, parcel 880026040, Ord Woodbury Add, L17; E8' L18, B5. Assessed value \$925 land, \$65 buildings; requested \$925 land, \$0 buildings. Protester's written testimony indicates building was removed in 2006. Arnold, Nance & Cullers inspected property. Assessor recommends removing the building and leaving the land at \$925. Cullers moved to approve the Assessor's recommendation for PVP #35 & PVP #36, seconded by Vogeler. Carried. Yes: Cullers, Waldmann, Vogeler, Baker, Van Slyke. No: None. Absent: Cetak.

No one was present for PVP #40, Larry White, parcel 880005761, NW4 28-18-13. Assessed value \$116,920 land, \$62,795 buildings; requested \$75,065 land, \$62,795 buildings. Protester's written testimony indicates land no longer irrigated. Assessor said FSA map confirms this and recommends land valuation of \$75,065. Vogeler moved to approve Assessor recommendation, seconded by Van Slyke. Carried. Yes: Vogeler, Van Slyke, Baker, Cullers, Waldmann. No: None. Absent: Cetak.

No one was present for previously tabled PVP #3, #4, #5 & #6, Marvin & Carolyn Lukesh. PVP #3, parcel 880026166, Ord Woodbury Add, L4-10, B8. Assessed value \$2430 land, requested \$620 land. Protester's written testimony indicates valuation was raised too much when nothing on property has changed. Assessor noted lots in this addition have sold for the .18 per square foot pricing used in the valuation and recommends no change. PVP #4, parcel 880026383, Ord Woodbury Add, L5-6 lying S & W River & all L7-31 B13. Assessed value \$5200 land, requested \$2675 land. Protester's written testimony indicates land is not worth the valuation. Assessor indicates prior adjustment was removed, sales studies indicate value was too low and recommends no change. PVP #5, parcel 880026194, Ord Woodbury Add all L33-44 B9. Assessed value \$4665 land, requested \$2120 land. Protester's written testimony indicates value too high as there are no buildings, just hay ground. Assessor indicates prior adjustment was removed and sales studies show value was too low and recommends no change. PVP #6, parcel 880026327, Ord Woodbury Add, L1-11 & L41-44 B12. Assessed value \$10,425 land, requested \$6855 land. Protester's written testimony indicates land not worth valuation. Following discussion, Assessor suggested pricing as rural, first acre \$7450 plus \$2450 up to 5 acres. Van Slyke moved to set the total valuation of all property listed on PVP #3, #4, #5 & #6 at \$15,095, seconded by Waldmann. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak.

No one was present for previously tabled PVP #7, Dale Wilson, parcel 880011984, Div X SW4SE4 less 1.05 ac, 22-19-14, 7.1314 ac. Assessed value \$22,475 land, requested \$10,697 land. Protester's written testimony indicates road takes up 2 acres, over 50% under water this spring, less than 1 acre of usable high ground, feed lot next door. Arnold, Nance & Cullers inspected property. Following discussion, Assessor suggested using suburban pricing bringing the valuation to \$14,915. Van Slyke moved to approve the Assessor's recommendation, seconded by Vogeler. Carried. Yes: Van Slyke, Vogeler, Waldmann, Cullers, Baker. No: None. Absent: Cetak.

No one was present for previously tabled PVP #15 & #16, Dennis & Carolyn Hurlbert. PVP #15, parcel 880026390, Ord Woodbury Add, L3-44 B15, 3.722 ac. Assessed value \$8655 land, requested \$1489. Protester supplied FSA map showing land is grassland. Arnold & Nance inspected property. PVP #16, parcel 880026670, Ord Woodbury Add L1-20 B20. Assessed value \$8850 land, requested \$465. Protester supplied FSA map showing land is grassland. Assessor noted she had first thought the property could be classified as grassland upon certification by FSA, however, she later learned property within city limits cannot carry agland classification. Following discussion, Assessor suggested applying same logic to these parcels as was used for the Lukesh properties, bringing the valuation of PVP #15 to \$14,115 and PVP #16 to \$2770. Vogeler moved to approve the Assessor recommendation, seconded by Van Slyke. Carried. Yes: Vogeler, Waldmann, Van Slyke, Baker, Cullers. No: None. Absent: Cetak.

The following 2007 Property Valuation Change Notices due to land use changes per FSA certification were approved on motion of Van Slyke, seconded by Baker. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Vogeler. No: None. Absent: Cetak. Brent & Jennifer Bengston, parcel 880036767, 15.94 ac tract W2NE4NE4 & pt E2E2NW4NE4 less a 2.879 ac tract in W2NE4NE4 & less.42 ac tract E2E2NW4NE4 20-19-14; Bossen Livestock Co., parcel 880004130, W2NW4 24-17-16, 80 ac; Richard & Margene Bossen, parcel 880003675, SE4 14-17-16, 160 ac; parcel 880002947, pt SW4 W MLPP canal, 32-17-15, 143.48 ac.; parcel 880004676, pt NW4, L2 & 3 NE4NE4 S CB&Q RR, pt SE4 all E ML can, 36-17-16, 153.2 ac.; parcel 880002177 pt SW4, div C SE4 8-17-15, 158.7 ac.; parcel 880004074, pt NW4 N CB&Q RR 23-17-16, 127.9 ac.; Ronnie & Darles Boyce, parcel 880000602, SE4 19-17-13, 160 ac.; parcel 880000854, N2NE4 30-17-13, 80

ac.; parcel 880006139, pt NE4SW4 35-18-13, 39.5 ac.; parcel 880000245, NW4 8-17-13, 160 ac.; Harry Dean & Heloise Bresley, parcel 880036435, pt SE4NE4 S B/S can, NE4SE4 less 5.83 ac, 69.68 ac.; Clara Epley & Elden Epley Trust, parcel 880009135, NW4, N2NE4 24-18-16, 240 ac.; Tom & Patricia Frazer, parcel 880000147, S2SW4 4-17-13, 80 ac.; parcel 880000168, SE4SE4, SE4NE4 N2SE4 5-17-13, 160 ac.; Larry & Barbara Freouf, parcel 880011704, NW4 19-19-14, 156.92 ac.; Thomas & Deloris Gregg, parcel 880005768, S2 28-18-13, 320 ac.; Roger & Judith Groetzinger, parcel 880000203, NE4 7-17-13, 160 ac.; parcel 880000252, SW4 less canal 8-17-13, 144.7 ac.; Eugene & Jean Hawley, parcel 880009079, S2NE4, W2, SE4, 22-18-16, 560 ac.; parcel 880009233, S2NE4, SE4, E2SW4, 27-18-16, 320 ac.; Huebner Corp., parcel 880005929, NE4 33-18-13, 160 ac.; parcel 880006006, S2 less E 24 rods NE4SW4 34-18-13, 308 ac.; Kenneth Kirby, parcel 880032158, North Loup Rublees Add, W88' L23 & all L24-27, 10.5 ac.; parcel 880006027, div I & J SW4 NE4, 35-18-13, 10.68 ac.; parcel 880006090, div F ND4 NW4, S2NW4NW4 less TO canal, E2SW4NW4 lying N & E Irr lateral 35-18-13, 39.9 ac.; Gerald Krikac, parcel 880014196, NW4 9-19-16, 160 ac.; parcel 880014182, SE4 8-19-16, 160 ac.; Vera Lange, parcel 880007077, div A, pt div C NE4 & SE4 26-18-14, 215.55 ac.; parcel 880007056, div c NW4 25-18-14, 44.835 ac.; Leonard Lech, parcel 880017808, SE4 27-20-15, 160 ac.; parcel 880018011, W2 35-20-15, 320 ac.; Roman & Regina Lech, parcel 880017241, SW4 13-20-15, 160 ac.; Eugene Lenz, parcel 880007189, N2 less 7.35 ac & 4.321 ac tract in NE4 29-18-14, 308.33 ac.; Royce & Bonnie Mack, parcel 880014546, SW4NW4, NW4SW4, 19-19-16, 81.12 ac.; parcel 880014539, S2SW4 19-19-16, 80 ac.; Ardon McDermott, parcel 880005138, L3&4 SW4, S2SE4, 12-18-13, 166.7 ac.; Ronald & Fern Pailer, parcel 880014854, NW4 less canal 27-19-16, 141.2 ac.; Richard & Linda Penas, parcel 880012866, NW4, W2NE4 less st hwy, TO canal & UPRR, 225.38 ac.; Robyn Reed, parcel 880017990, NE4 less TO can 35-20-15, 157.26 ac.; Bryce & Rosemarie Ritz, parcel 880009002, all 20-18-16, 640 ac.; Harry Ritz, parcel 880003892, E2 19-17-16, 320 ac.; Carl & Charlene Schauer, parcel 880004788, pt NE4 less TO can, UPRR & st hwy, less 2.83 ac to dept roads, 4-18-13, 124.23 ac.; Charles Setlik, parcel 880013419, NE4 19-19-15, 160 ac.; Eldon & Bernice Sintek, parcel 880005628, S10 rods W2NE4 less .20 ac tract to dept roads, 26-18-13, 9.80 ac.; Joseph & Susan Sonnenfeld, parcel 880016387, E2NW4 & NE4 & N2SE4 24-20-14, 320 ac.; Jennifer Svoboda & Alison Garrelts, parcel 880004214, Pt S2 W CB&A RR exc W 33.2 ac, 25-17-16, 131.55 ac.; Virginia Timmerman, parcel 880010052, W2NW4 19-19-13, 75.24 ac.; Calvin & Raejean Treptow, parcel 880014938, NE4 30-19-16, 160 ac.; Simon & Garnett Walkowiak, parcel 880013713, W2SW4 29-19-15, 80 ac.; parcel 880013699, NE4 less .46 ac & 16.43 ac SE4NE4 29-19-15, 143.11 ac.; parcel 880013692, SE4 less canal 28-19-15, 158.4 ac.; parcel 880013461, S2 20-19-15, 320 ac.; parcel 880013804, NW4 32-29-15, 160 ac.; Roland & Dorothy & Paul Zulkoski, parcel 880035301, pt L1-16 NE4NE4 26-20-15, 14.61 ac. The 2007 Notice of Valuation Change for Dale Nelson corrects an error discovered in processing a sale to include a quonset and 2 sheds on the property valuation for parcel 880035196, Elyria 2nd Add, L4-6 B2. The 2007 Notice of Valuation Change on parcel 880035196 was approved on motion of Vogeler, seconded by Van Slyke. Carried. Yes: Vogeler, Van Slyke, Baker, Cullers, Waldmann. No: None. Absent: Cetak.

At 4:10p.m. the meeting was recessed to allow the Board to inspect the Schauer's property. At 5:30 p.m. the meeting reconvened with all Board members, the Assessor and Clerk present.

Following discussion of PVP #44 for Curt & Susan Schauer, it was moved by Vogeler, seconded by Cullers to approve the 2007 assessed valuation of \$267,820. Carried. Yes: Vogeler, Waldmann, Cullers, Baker, Van Slyke. No: None. Absent: Cetak. Following further discussion, Cullers moved to approve the 2007 assessed valuation of \$112,035 on PVP #45 for Curt & Susan Schauer, seconded by Van Slyke. Carried. Yes: Cullers, Baker, Van Slyke, Vogeler, Waldmann. No: None. Absent: Cetak.

Discussion was held regarding PVP #28 for Carl & Charlene Schauer with the Board agreeing that County Road Supt. Leth should look at the water issue to see if the County could do anything to help. Following discussion, Vogeler moved to approve the 2007 assessed valuation of \$122,305 for PVP #28, seconded by Van Slyke. Carried. Yes: Vogeler, Van Slyke, Baker, Cullers, Waldmann. No: None. Absent: Cetak.

Meeting adjourned at 5:50 p.m. to reconvene as needed following required notice. Complete minutes of the July 10, 2007 meeting and an agenda for future BOE meetings 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.

Jenette G. Lindsey, Valley County Clerk