

VALLEY COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Valley County Board of Equalization met in their Courthouse meeting room on July 7, 2008 at 8:00 p.m. as advertised. Roll call was taken with Baker, Cetak, Cullers, Sevenker, Van Slyke and Waldmann present, Vogeler absent. Clerk verified meeting notice published, agenda posted. The agenda was adopted on motion of Cullers, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Cetak, Van Slyke, Baker. No: None. Absent: Vogeler. Chairman Sevenker noted Open Meetings Act is posted and public copies available. There was no public comment. Assessor Arnold, and Clerk Lindsey were present. Protests of those in attendance were heard first. For more detailed minutes regarding the PVP Hearings, see those filed for record in the Clerk's Office.

Gary Ackles filed PVP #11, value \$60,885, requesting \$58,695; PVP #12, value \$21,020, requesting \$20,605; & PVP #13, value \$80,405, requesting \$74,980. Following discussion, Assessor recommendation was approved on motion of Van Slyke, seconded by Cullers for no land valuation changes on PVP #11, #12 & #13, since land use and acres are correct, seconded by Cullers. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Cetak. No: none. Absent: Vogeler.

Susan & Curt Schauer filed PVP #20, land value \$43,670, buildings \$130,125; requested land value \$20,000, buildings \$60,000. Arnold and Nance viewed house on June 19. Sevenker and Cullers noted they would have viewed it too, but the Schauers asked that no Board members be present; not having first-hand knowledge of the house makes it difficult to assess its value. Following discussion, Cullers moved to value outbuildings at \$23,530, house at \$94,180 and land at \$43,670 for a total value of \$161,380, seconded by Cetak. Carried. Yes: Cullers, Waldmann, Cetak, Baker. No: Van Slyke. Absent: Vogeler.

PVP #7 for Roland Schafer, land value \$9,455, building value \$83,215; requested land value \$8,000, buildings \$75,000. Assessor recommends correct basement square footage to 640 sq. ft., bringing house value to \$80,825 and leaving land value at \$9,455 for total of \$90,280. Following discussion, Cetak moved to approve the valuation recommended by the Assessor for PVP #7, seconded by Waldmann. Carried. Yes: Cetak, Waldmann, Cullers, Baker, Van Slyke. No: none. Absent: Vogeler.

North Loup Village filed PVP #8, land value \$2,190 and PVP #9, land value \$2,190, requesting no value on either parcel because they are the site of the Village shop. Cetak moved to approve the Assessor's recommendation to remove the value on PVP #8 & #9, seconded by Baker. Carried. Yes: Cetak, Waldmann, Van Slyke, Baker, Cullers. No: none. Absent: Vogeler.

PVP #14 for Dale Clark & DyAnn K. Hoppes, land value \$19,490, buildings \$66,515; requested land \$19,490, buildings \$41,340. Assessor recommended lowering condition to average plus until repairs have been made for house value of \$36,135, outbuildings \$4,105 and land \$19,490 totaling \$59,730. Baker moved to approve the Assessor recommendation for PVP #14, seconded by Cullers. Carried. Yes: Baker, Cullers, Van Slyke, Cetak, Waldmann. No: none. Absent: Vogeler.

PVP #15 for Robert L. Scott, land value \$1,050, buildings \$4,110; requested land \$1,000, no value for buildings. Assessor recommends removal of building value and leaving land value at \$1,050. Cullers moved to approve the Assessor recommendation for PVP #15, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Cetak, Van Slyke, Baker. No: none. Absent: Vogeler.

PVP #16, land value \$7,630 & PVP #17, land value \$980 filed by Arcadia Village requesting no value on land as is used for drainage and contains old well and water main. Assessor recommends valuation be removed from both parcels based on their use. Van Slyke moved to approve the Assessor recommendation for PVP #16 & #17, seconded by Baker. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Cetak. No: none. Absent: Vogeler.

Edith Gawrych Payne filed PVP #18, land value \$67,730, requested value \$61,450 and PVP #19, land value \$39,125, requested value \$37,000. Assessor recommends no change in valuation for either parcel as they are based on the correct number of acres and land use and valued according to regulations. Waldmann moved to approve the Assessor recommendation of no valuation change for PVP #18 & #19, seconded by Cullers. Carried. Yes: Waldmann, Cullers, Baker, Van Slyke, Cetak. No: none. Absent: Vogeler.

Meeting adjourned at 9:30 p.m. to reconvene on July 8, 2008 at 11:00 a.m.. Complete minutes of the July 7, meeting and an agenda for the July 8 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 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

See attached 2 pages for further detail of BOE PVP minutes

ATTACHMENT TO JULY 7, 2008 - 8:00 P.M. MEETING MINUTES

2008 PROPERTY VALUATION PROTESTS

Gary Ackles was present for PVP #11 parcel 880004998, value \$60,885, requested value \$58,695; PVP #12 parcel 880005068, value \$21,020, requested value \$20,605; & PVP #13 parcel 880005194, value \$80,405, requested value \$74,980. Ackles testified: protesting land value on all 3 parcels, not buildings; Assessor's land use and number of acres is correct; method of determining land value needs to be changed; percent of increase on the 3 parcels is too high; state's purchase of part of each parcel for right-of-way adds to percent of valuation increase. Assessor Arnold testified: all land values in County are based on land use and number of acres; since land use and number of acres on these parcels are correct there is no basis for valuation change. Following discussion, Van Slyke moved to approve Assessor recommendation to make no changes for 2008 on the land valuation of parcel 880004998, PVP #11, parcel 880005068, PVP #12 and parcel 880005194 PVP #13, seconded by Cullers. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Cetak. No: none. Absent: Vogeler.

Susan & Curt Schauer were present for PVP #20 parcel 880004809, land value \$43,670, buildings \$130,125; requested land value \$20,000, buildings \$60,000. Arnold and Nance viewed the house on June 19. The Schauers testified: Assessor has listed buildings that do not exist, some buildings should be removed from tax rolls due to condition, overall property value should be lowered due to proximity of ethanol plant. Discussion with Arnold rectified number of buildings listed. Chairman Sevenker and Supervisor Cullers noted that they would have viewed the house on June 19, however, the Schauers asked that no Board members be present. Not having first-hand knowledge of the house makes it difficult to assess its value. Following discussion, Cullers moved to place a value of \$23,530 on the outbuildings, \$94,180 on the house and \$43,670 on the land for a total value of \$161,380. Cetak seconded the motion. Carried. Yes: Cullers, Waldmann, Cetak, Baker. No: Van Slyke. Absent: Vogeler.

PVP #7 parcel 880028434 for Roland Schafer, land value \$9455, building value \$83,215; requested land value \$8,000, buildings \$75,000. No one was present to testify; written testimony: roof & siding need replaced, housing price declines, population decrease, several houses for sale in town. Arnold, Nance & Cullers viewed the property June 19. Assessor recommendation noted condition of roof & siding have not caused damage to the home and are basically a maintenance issue, Assessor records have wrong square footage on basement finish, land use is correct so no basis for change of land value. Assessor recommends correcting basement square footage to 640 sq. ft., bringing house value to \$80,825 and leaving land value at \$9455 for total of \$90,280. Following discussion, Cetak moved to approve the valuation recommended by the Assessor for parcel 880028434, seconded by Waldmann. Carried. Yes: Cetak, Waldmann, Cullers, Baker, Van Slyke. No: none. Absent: Vogeler.

North Loup Village filed PVP #8 parcel 880031415, land value \$2190 and PVP #9 parcel 880031409, land value \$2190, requesting no value on either parcel because they are the site of the Village shop. No one was present to testify. Arnold and Nance viewed the property and determined that the Village shop is located on these 2 parcels and recommended removing the value from these 2 parcels. Cetak moved to approve the Assessor's recommendation to remove the value on parcels 880031415 and 880031409, seconded by Baker. Carried. Yes: Cetak, Waldmann, Van Slyke, Baker, Cullers. No: none. Absent: Vogeler.

PVP #14 parcel 880005915 for Dale Clark & DyAnn K. Hoppes, land value \$19,490, buildings \$66,515; requested land value \$19,490, buildings \$41,340. No one was present to testify. Written testimony: house built in 1900, foundation leaks, roof leaks, windows leak, needs new roof & foundation, basement leaks, water damage, floor needs replaced, mold needs to be removed, pictures were included. Arnold and Nance viewed the property on June 19. Assessor recommendation noted much work is needed on inside of house and recommended lowering condition to average plus until repairs have been made bringing the house value to \$36,135, outbuildings \$4105 and land \$19,490 for a total of \$59,730. Assessor will review each year to see if problems have been corrected. Baker moved to approve the Assessor recommendation for parcel 880005915, seconded by Cullers. Carried. Yes: Baker, Cullers, Van Slyke, Cetak, Waldmann. No: none. Absent: Vogeler.

PVP #15 parcel 880031283 for Robert L. Scott, land value \$1050, buildings \$4110; requested land value \$1000, no value for buildings. No one was present to testify. Written testimony indicates building was removed before he purchased property, remaining tower was for cable company and is of no use now. Assessor noted Nance reviewed the property in January noting removal of building, however, this information was not entered on the computer. Assessor recommends removal of building value and leaving land value at \$1050. Cullers moved to approve the Assessor recommendation for parcel 880031283, seconded by Waldmann. Carried. Yes: Cullers, Waldmann, Cetak, Van Slyke, Baker. No: none. Absent: Vogeler.

PVP #16 parcel 880034804, land value \$7630 & PVP #17 parcel 880033054, land value \$980 filed by Arcadia Village to request no value on land as parcel 880034804 is used for drainage and parcel 880033054 contains an old well and water main. No one was present to testify, written testimony notes use. Assessor recommends valuations be removed from both parcels based on their use by the Village. Van Slyke moved to approve the Assessor recommendation for parcels 880034804 and 880033054, seconded by Baker. Carried. Yes: Van Slyke, Baker, Cullers, Waldmann, Cetak. No: none. Absent: Vogeler.

Edith Gawrych Payne filed PVP #18 parcel 880023618, land value \$67,730, requested value \$61,450 and PVP #19 parcel 880019047, land value \$39,125, requested value \$37,000. No one was present to testify. Written testimony: tired of increase year after year, rich people pay high price for land causing increase for everyone, income not increasing, profit goes down, the whole 80 acres is not usable on parcel 880019047. Assessor recommends no change in valuation for both parcels as they are based on the correct number of acres and land use and valued according to regulations. Waldmann moved to approve the Assessor recommendation of no change in valuation for parcels 880023618 and 880019047, seconded by Cullers. Carried. Yes: Waldmann, Cullers, Baker, Van Slyke, Cetak. No: none. Absent: Vogeler.

Meeting adjourned at 9:30 p.m. to reconvene on July 8, 2008 at 11:00 a.m.. Complete minutes of the July 7, meeting and an agenda for the July 8 meeting are available for public inspection in the office of the County Clerk.