

Boone Board of Equalization Minutes



Protest 2017-05 for Parcel No. 0004489.00 – Lot 16, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska, Barbara J. Michael. No one appeared on behalf of the Protestor. Michael submitted her concerns in writing regarding valuation increases when the house is 38 years old, only a brick front and no major improvements the last few years. Hanson reviewed the parcel information with Michael. Hanson put together a spread sheet for Michael showing the differences in all of the houses in her area and explained all of the information that has to be taken in account when setting values. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

Protest 2017-06 was for Parcel No. 0006304.01 – Fr. SE1/4SW1/4 of 5-18-7, Cedar Rapids, Boone County, Nebraska, (.43 acre, unplatted), Shelley Towey/Orshek Farms, LLC. The Board, Hanson and Shelley Towey discussed the valuation of the residence. Towey submitted her concerns in writing regarding appraisal figures for manufactured homes. Hanson reviewed the parcel with Towey and made adjustments Hanson explained to Towey that the parcel valuation was decreased in error in 2015. Stanard Appraisal reviewed the property. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling.

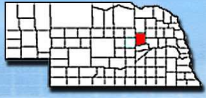
Protest 2017-07 was for Parcel No. 0004985.00 – Fr. NW1/4 of 27-20-6, Albion, Boone County, Nebraska, (unplatted 70' x 142'), Jeni Porter. The Board, Hanson and Jeni Porter discussed the valuation of the residence. Porter submitted her concerns in writing regarding appraisal figures and submitted comparable homes of similar age and quality. Hanson reviewed the parcel with Porter and made adjustments. Hanson put together a spread sheet for Porter showing the last ten years of value changes for the parcels Porter compared to her dwelling. Hanson and Stanard Appraisal reviewed the parcel and corrections were made that decreased the value of the dwelling. Porter was very appreciative of Hanson's explanations and helpful information.

Protest 2017-08 was for Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Roof and garage in very poor condition. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and allowed an extra 10% depreciation on garage.

Protest 2017-09 was for Parcel No. 7336.00 – W 60' of Lot 7, Block 81, Third Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Enclosed porch in poor condition and there is no back wooden deck, just wooden stairs. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and made no change in value due to purchase price and updates to the property.

Protest 2017-10 was for Parcel No. 7096.00 – Lots 5 & 6 and Adj. Vacated S 1/2 of Alley, Block 32, Fourth Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Back portion of roof needs replacement, poor condition and leak in basement. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information and decreased the value of the dwelling due to settling of the concrete along the front of the house and leak in the basement.

Protest 2017-11 was for Parcel No. 7430 – W 39' S 1/2 Lot 4, E 8' S 1/2 Lot 2, E 8' Lot 3, and N 99' W 33' Lot 4, Block 4, Hardy's Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Siding and porches in poor condition. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard



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Appraisal reviewed the information and decreased the value of the dwelling due to that the house is poorly maintained and extensive damage to the interior.

Protest 2017-12 was for Parcel No. 7265.00 – Lot 8, Block 69, Third Addition to St. Edward, Boone County, Nebraska, Rafael S. Figueroa, P. R. of Estate of Garry Riggs. No one appeared on behalf of the Protestor. Garage in poor condition and interior badly worn. Hanson reviewed the parcel information with Figueroa and conducted an exterior inspection. Hanson and Stanard Appraisal reviewed the information. The house is in bad shape but have already taken that into consideration and is already valued at the low \$12.99 sq. ft.

Hanson explained that re-evaluations are required by the State to be done every six years and that re-evaluations had not been done on a timely basis. Hanson plans to have the Commercial Hog Operations and Commercial properties re-valued in 2017.

Barb Hanson, County Assessor, presented nine valuation changes for the Board to review. Hanson said that the majority of the corrections are either clerical error or corrections to parcel value after review with the owner and/or appraiser.

Motion made by Rasmussen, second by Luettel to approve the valuation changes of the nine parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

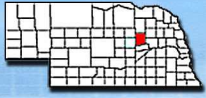
The respective owners of the above mentioned parcel numbers will receive a copy of the valuation change(s) and may appeal the Board action within thirty days after the mailing of the notice. A condensed form of the valuation adjustments of the above mentioned parcel numbers will be emailed to the Nebraska Department of Revenue, Property Assessment Division.

Barb Hanson, Assessor, prepared a Boone County 3 Year Plan of Assessment for the Board to review. The county assessor per State Statute must prepare a plan of assessment which must describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. Motion made by Maricle, second by Rasmussen to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2018, 2019 and 2020. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

According to Nebraska State Statute 77-202.10, Hanson reviewed the ownership and use of all cemetery real property that was granted an exemption. Hanson found no changes for 2017. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Rasmussen, second by Maricle to approve and authorize the Board of Equalization Chairman to sign the 2017 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

The Board took the following actions on July 17, 2017:

Protest 2017-01, (M. Jane Rutton), Parcel No. 0006285.02 – E 75' of the W 175' of Lot 3, Block 36, Second Addition to Cedar Rapids, Boone County, Nebraska was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$86,140.00 (Land \$2,375.00; Buildings \$83,765.00) to \$52,110.00 (Land \$2,375.00; Buildings \$49,735.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$83,765.00



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to \$49,735.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2017-02, (Lander Enterprise, LLC/Ethan Bruland), Parcel No. 0004164 – E 1/2 of Lot 6, All of Lot 7, Block 7, C DeRobert's Addition to Albion, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$55,305.00 (Land \$19,500.00; Building \$35,805.00) to \$35,000.00 (Land \$19,500.00; Building \$15,500.00). Reviewed property with Stanard Appraisal and corrected parcel information. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$35,805.00 to \$15,500.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.

Protest 2017-03, (Janis Marcy owner and Treva Ingersoll, tenant), Parcel No. 0007249.00 – S 1/2 of Lots 3 & 4, Block 67, Second Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$21,950.00 (Land \$3,225.00; Buildings \$17,690.00; Improvements \$1,035.00) to \$18,290.00 (Land \$3,225.00; Buildings \$14,180.00; Improvements \$885.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling and improvements. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$17,690.00 to \$14,180.00 and Improvements from \$1,035.00 to \$885.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2017-04, (Daniel R. & Mitzi A. Fisher), Parcel No. 0004363 – Lot 7, Block 8, Crouch's Addition to Albion, Boone County, Nebraska, was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$47,765.00 (Land \$17,425.00; Buildings \$27,750.00; Improvements \$2,590.00) to \$42,010.00 (Land \$17,425.00; Buildings \$24,440.00; Improvements \$145.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling and improvements. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$27,750.00 to \$24,440.00 and Improvements from \$2,590.00 to \$145.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2017-05, (Barbara J. Michael), Parcel No. 0004489.00 – Lot 16, Block B, Kohtz Second Addition to Albion, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$251,070.00 (Land \$19,270.00; Buildings \$231,800.00) to \$246,190.00 (Land \$19,270.00; Buildings \$226,920.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Rasmussen, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$231,800.00 to \$226,920.00 at this time. Roll call vote: Yeas: Rasmussen, Luettel and Maricle. Nays: None. Motion carried.

Protest 2017-06, (Shelley Towey/Orshek Farms, LLC), Parcel No. 0006304.01 – Fr. SE1/4SW1/4 of 5-18-7, Cedar Rapids, Boone County, Nebraska, (.43 acre, unplatted) was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$118,015.00 (Land \$2,430.00; Buildings \$115,405.00; Improvements \$180.00) to \$80,205.00 (Land \$2,430.00; Buildings \$77,595.00; Improvements \$180.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Rasmussen to approve and accept the County Assessor's



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recommendation of adjusting the building valuation from \$115,405.00 to \$77,595.00 at this time. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

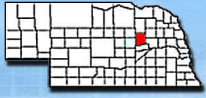
Protest 2017-07, (Jeni Porter), Parcel No. 0004985.00 – Fr. NW1/4 of 27-20-6, Albion, Boone County, Nebraska, (unplatted 70' x 142') was heard on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$154,150.00 (Land \$19,880.00; Buildings \$134,270.00) to \$147,560.00 (Land \$19,880.00; Buildings \$127,680.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Maricle to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$134,270.00 to \$127,680.00 at this time. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Protest 2017-08, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7433 – Lot 2, Block 5, Hardy's Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$24,065.00 (Land \$1,305.00; Buildings \$22,760.00) to \$23,105.00 (Land \$1,305.00; Buildings \$21,800.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$22,760.00 to \$21,800.00 at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2017-09, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7336.00 – W 60' of Lot 7, Block 81, Third Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$2,930.00 or buildings valuation \$23,785.00. Reviewed parcel information with Stanard Appraisal and an external inspection was completed. Motion made by Maricle, second by Luettel to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Protest 2017-10, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7096.00 – Lots 5 & 6 and Adj. Vacated S 1/2 of Alley, Block 32, Fourth Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$32,195.00 (Land \$6,835.00; Buildings \$25,245.00; Improvements \$115.00) to \$30,195.00 (Land \$6,835.00; Buildings \$23,245.00; Improvements \$115.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Luettel, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$25,245.00 to \$23,245.00 at this time. Roll call vote: Yeas: Luettel, Rasmussen and Maricle. Nays: None. Motion carried.

Protest 2017-11, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7430 – W 39' S 1/2 Lot 4, E 8' S 1/2 Lot 2, E 8' Lot 3, and N 99' W 33' Lot 4, Block 4, Hardy's Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in change of valuation from \$33,185.00 (Land \$1,190.00; Buildings \$31,995.00) to \$31,185.00 (Land \$1,190.00; Buildings \$29,995.00). Reviewed property with Stanard Appraisal and adjusted the condition of the dwelling. Motion made by Maricle, second by Rasmussen to approve and accept the County Assessor's recommendation of adjusting the building valuation from \$31,995.00 to \$29,995.00 at this time. Roll call vote: Yeas: Maricle, Rasmussen and Luettel. Nays: None. Motion carried.



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Protest 2017-12, (Rafael S. Figueroa, P. R. of Estate of Garry Riggs), Parcel No. 7265 – Lot 8, Block 69, Third Addition to St. Edward, Boone County, Nebraska was reviewed on July 17, 2017: County Board of Equalization concurs with Assessor's recommendation resulting in no change of land valuation \$3,225.00; buildings valuation \$21,150.00; or Improvements \$165.00. Reviewed parcel information with Stanard Appraisal and an external inspection was completed. Motion made by Rasmussen, second by Maricle to approve and accept the County Assessor's recommendation of no change of valuation at this time. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. Nays: None. Motion carried.

The Boone County Clerk will complete and mail a copy of Form 422 for Protest Nos. 2017-01, 2017-02, 2017-03, 2017-04, 2017-05, 2017-06, 2017-07, 2017-08, 2017-09, 2017-10, 2017-11 and 2017-12 to the respective landowners. The respective landowners have thirty days to protest the Board of Equalization's decision.

Hanson and the Board discussed the 2017 valuations. Hanson said that the irrigated crop land remained the same; dry crop land decreased 10%; no change to Area 2 grass land; and Area 1 grass land increased 9%-20% and is still low according to the Nebraska Department of Revenue, Assessment Division.

Motion made by Luettel, second by Maricle to close said public hearing/meeting at 10:53 A.M. Roll call vote: Yeas: Luettel, Maricle and Rasmussen. Nays: None. Motion carried.

Chairman Luettel declared the 2017 Boone County Board of Equalization closed and adjourned at 10:54 A.M. on Monday, July 17, 2017.

Kathy Thorberg,
Boone County Clerk