

Boone Board of Equalization Minutes



BOONE COUNTY BOARD OF EQUALIZATION PROCEEDINGS

JULY 16, 2018

ALBION, NEBRASKA

Alan Rasmussen, Chairman of the Boone County Board of Equalization, called for a motion to reconvene the Boone County Board of Equalization on Monday, July 16, 2018 at 10:15 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska. Motion made by Commissioner Luettel, second by Commissioner Maricle to reconvene said Boone County Board of Equalization. Present for roll call were Commissioners Ken Luettel, Hilary K. Maricle and Alan Rasmussen. Also, present were Barb Hanson, County Assessor, and Mikki Mangus, Deputy County Assessor.

Notice was given in advance publication that the Boone County Board of Equalization convenes per State Statute from June 11, 2018 through July 25, 2018 and to recess/convene as necessary through July 25, 2018. The convened hearing/meeting was open to the public. Chairman Rasmussen read the agenda for the record and noted that the Open Meeting Laws are posted and available to the public.

The Board of Equalization was scheduled to hear thirteen property valuation protests that were filed in June beginning at 10:15 A.M. on July 16, 2018.

Protest 2018-01 was for Parcel No. 0067760.00 – SW1/4NE1/4 of 27-21-5, Boone County, Nebraska, (40 acres), Carmen Eucker. The Board, Hanson and Carmen Eucker discussed the valuation change due to CRP ground now being farmed. Eucker purchased the forty acres in 2012 and that the land is unimproved with approximately 2 1/2 acres of trees and steep grass area. Hanson explained that valuation formula includes three years of sales (currently sales of 2015, 2016 and 2017 for 2018 valuations), soil type, non-farmable acres with trees, etc. and waterways. Hanson asked Eucker to submit the FSA records for said property and any corrections made will be dependent upon the FSA records of farmable ground.

Protest 2018-02 was for Parcel No. 0007113.00 – Lot 1, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohlert. No one appeared on behalf of the Protestor. No improvements have been made to the property. Hanson reviewed the parcel information. The personal property has been removed and sold. The building is being rented for storage at this time. The protestor no longer lives in Boone County and has been trying to sell the property. Hanson said that the land value portion will not change.

Protest 2018-03 was for Parcel No. 0007113.01 – Lot 2, Moran's Subdivision to St. Edward, Boone County, Nebraska, Kelly L. and Cynthia Wohlert. No one appeared on behalf of the Protestor. No improvements have been made to the property. The personal property has been removed and sold. Hanson reviewed the parcel information and said that the land value portion will not change.

Protest 2018-04 for Parcel No. 0006020.00 – Lot 15, Block 3, Original Town to Cedar Rapids, Boone County, Nebraska, Thomas A. and Rita A. VanDeWalle. No one appeared on behalf of the Protestor. No improvements to the building, with the exception of cement installed in the back of the building to keep water from the alley from running into the dirt basement. No improvement to office space and rest of the building is unfinished and used for storage. Hanson reviewed the parcel information and said that the roof leaks very bad. Hanson said that the land value portion will not change and used an additional 3% depreciation for the roof.



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Protest 2018-05 for Parcel No. 25120.00 – Fr. NW1/4SE1/4 of 21-20-6, Albion, Boone County, Nebraska, (unplatted .54 acres), Michael and Tanya Sharp. No one appeared on behalf of the Protestor. A new shed was built and completed on April 30, 2018. The assessed value of the shed is almost triple of the amount to build the structure. Hanson reviewed the parcel information. The structure was started in 2017 and adjustments will be made in accordance of the completion date with the remaining value to be added for 2019.

Protest 2018-06 was for Parcel No. 00069410 – SW1/4 of 35-22-5, Boone County, Nebraska, (160 acres), Zane Wondercheck. No one appeared on behalf of the Protestor. The protestor felt that the three hoop hog barns were valued too high. Hanson reviewed the parcel information with the protestor and corrected parcel information.

Protest 2018-07 was for Parcel No. 0063750.00 – Fr. NE1/4NE1/4 of 3-18-6, Boone County, Nebraska, (4 acres), Diane K. Arnold. No one appeared on behalf of the Protestor. Non-farmable with pasture getting over grown with trees, etc. Hanson reviewed the parcel information and said no change in valuation on either the land or dwelling.

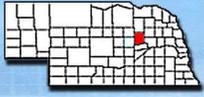
Protest 2018-08 was for Parcel No. 0004834.00 – S 100' of Lot 4, Block 1, Sackett's Addition to Albion, Boone County, Nebraska, Robert A. Rieck, Sr. No one appeared on behalf of the Protestor. Hanson reviewed the parcel information with the protestor and explained that the valuation updates are for commercial properties. No change in valuation.

Protest 2018-17 was for Parcel No. 0004204 – E 91'8" of Lot 1, Block 1, Clark's Second Addition to Albion, Boone County, Nebraska, Brett Riggs. No one appeared on behalf of the Protestor. The protestor indicated that the property was reviewed in 2017 by three realtors/appraisers to obtain a value of the property. Hanson reviewed the parcel information with the protestor and agreed to use the 2017 appraiser's values. No change to the land value portion of the property.

Protest 2018-18 was for Parcel No. 0004031.00 – S 25' of N 100' of Lots 3 and 4, Block 11, Original Town of Albion, Boone County, Nebraska, Kurt Carraher. No one appeared on behalf of the Protestor. No improvements have been made to the property since the purchase date of June 29, 2017. Hanson reviewed the parcel information with the protestor and agreed to use the May 2017 appraisal used for the sale of the property.

Protest 2018-19 was for Parcel No. 0004969.00 – Fr. NW1/4 of 22-20-6, Boone County, Nebraska, (unplatted 2.85 acres), Robert S. Bittner. No one appeared on behalf of the Protestor. The protestor made no improvements to the property in the last five years and submitted other valuations of like properties for comparison of the valuation increase. Hanson informed the Board that she had a very lengthy conversation with Bittner and plans to have Stanard Appraisal review the property.

Protest 2018-21 was for Parcel No. 0025740.00 – Fr. S1/2NW1/4 of 26-20-6, Boone County, Nebraska, (3+ acres), Edward M. Kelley. The Board, Hanson and Edward Kelley discussed the property valuation differences that are adjacent to his property. Hanson explained how the small acreages are valued when there are improvements on the acreages. Following the discussion, Hanson said that she plans to review the surrounding acreages in the area of Kelley's property with Stanard Appraisal.



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Protest 2018-28 was for Parcel No. 4057 – 28' x 132' of Lots 7 & 8, Block 12, Original Town of Albion, Boone County, Nebraska, Raymond J. Scott. No one appeared on behalf of the Protestor. No improvements on this property since purchased in December 2000 except for repair on the flat roof and coat of paint to outside of north wall. Hanson reviewed the parcel information with the protestor. Hanson considered the age and condition of the building and used an additional 4% depreciation.

No decisions were made at the protest hearings.

Barb Hanson, County Assessor, presented twenty-five valuation changes for the Board to review. Hanson said that the majority of the corrections are either the conditions of buildings, matched landuse with FSA and NRD records, clerical error or corrections to parcel value after review with the owner and/or appraiser. Nicholas Gasper visited with the Board and Hanson in regard to valuation changes on Parcel Nos. 61240 and 64440, replacement of grain bin following destruction by a tornado and property that is land locked. Hanson plans to review the parcel information with Stanard Appraisal.

Motion made by Rasmussen, second by Maricle to approve the valuation changes of the twenty-five parcels as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Rasmussen, Maricle and Luettel. 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's action(s) 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 Rasmussen, second by Maricle to accept and approve the Boone County 3 Year Plan of Assessment as presented for 2019, 2020 and 2021. Roll call vote: Yeas: Rasmussen, Maricle 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 2018. Hanson presented the property owned and used exclusively for cemetery purposes without profit to either owner or user. Motion made by Maricle, second by Luettel to approve and authorize the Board of Equalization Chairman to sign the 2018 Cemetery exemptions as presented and attached hereto as part of the proceedings. Roll call vote: Yeas: Maricle, Luettel and Rasmussen. Nays: None. Motion carried.

Motion made by Rasmussen, second by Luettel to recess the Boone County Board of Equalization at 11:48 A.M., to Monday, July 23, 2018 at 9:00 A.M.

Kathy Thorberg,
Boone County Clerk