

# **JULY 3, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 3, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 26, 2017 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Blackstone, Zikmund and Christensen, Stanard and Susan Rogers were present for said meeting. Chairman Christensen approved the agenda and the June 26, 2017 Minutes.

The Board of Equalization reconvened at 10:00 a.m.

Protestor Dan Leonard, JLL Valuations & Advisory Services was not present for the hearing at 10:00 a.m. Leonard protest #2017-04 Lots 5, 6, 8 & PT 7, Blk 2, 1996 Annex-TR1 E/S Industrial Park Sub of Superior, No protest reasons were given. Assessor Susan Rogers presented the board with State statute that explained reasoning is needed. Rogers's recommendation was to deny protest #2017-04 at the time of final determinations. Board noted they would consider this recommendation.

Protestor Randall Alexander for CR Rentals. Randall Alexander was present for the hearing at 10:15 a.m. Their protest #2017-05 PT E1/2SE1/4SE1/4 of 23-1-7 Tract 2 Annexation Superior was read into the record. Christensen read reasons for requested value change stating; The property was listed on the market for over a year at \$96,000.00 with no offers. I purchased the property for \$51,000.00 in March 2017. County Assessor explained that the March 2017 purchase was too recent to be included in the state recommended study range for comparison for this round of protests. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Gerald D. Carpenter. Gerald D. Carpenter was not present for the hearing at 10:30 a.m. The protest #2017-06 North 80 Ft of Lot 1 & Pt of the E1/2 Lot 2, Block 33, East Addition to the O.T. Superior was read into the record. Christensen read reasons for requested value change stating; I bought the house 5 years ago and haven't made any changes. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor James Richardson, POA for Clinton & Lucille Richardson. James Richardson was not present for the hearing at 10:45 a.m. The protest #2017-07 PT Lots 5 & 6, Blk 15, East Superior was read into the record. Christensen read reasons for requested value change stating; The home value exceeds the current market value. The house is currently listed for sale with Holle Real Estate. County Appraiser, Stanard explained that he had been allowed to inspect the home and the interior was very dated and worn. Stanard and County Assessor, Susan Rogers both recommended another inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Steven and Patricia Gunn. Steven Gunn was present for the hearing at 11:00 a.m. The protest #2017-08 PT E1/2 SE1/4 SE1/4 23-1-7 Superior and Lot 11, Blk 12, North Superior was read into the record. Christensen read reasons for requested value change stating; I would like to know what properties were similar enough to be used to make such an increase. An inspection was allowed by my wife on the 322 E 15<sup>th</sup> Street property. County Appraiser, Stanard explained that there were current market value materials used available in the Assessor's office at all times that the public is welcome to review. The property at 1444 N Kansas was never allowed to be inspected. Gunn stated that he would make an appointment with Rogers to review the market materials. Stanard and County Assessor, Susan Rogers both recommended an inspection of the home at

1444 N Kansas. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Joe Wilson. Joe Wilson was present for the hearing at 11:15 a.m. The protest #2017-09 PT Lots 1 and 2, Blk 39 North Superior was read into the record. Christensen read reasons for requested value change stating; I haven't made any changes or updates to increase the value. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestors Ralph & Helen Platt. Ralph & Helen Platt were present for the hearing at 11:30 a.m. Their protest #2017-10 N ½ Lots 7 & 8, Blk 1 East Superior was read into the record. Christensen read reasons for requested value change stating; I believe that a \$3,255.00 increase is too high. I haven't made any major upgrades only maintained my property and feel as though it's a punishment for taking care of my property. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Roy Gonzalez. Roy Gonzalez was present for the hearing at 11:45 a.m. The protest #2017-11 Lot 1 & PT Lot 2, Blk 15, O.T. Superior was read into the record. Christensen read reasons for requested value change stating; Reasons for the requested valuation change was due to the purchase price of the home and a 3<sup>rd</sup> party appraisal. Gonzalez was able to show pictures of the water damage to the basement walls. County Appraiser, Stanard stated that he would like to review the 3<sup>rd</sup> party appraisal and be allowed to inspect the home. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

**A motion was made by Zikmund to Approve an Application for Exemption from Motor Vehicle Taxes submitted by Mid Nebraska Individual Services Inc. for 2012 Chrysler Van, 2014 Chrysler Van, 2014 Chrysler Sports Van and 2015 Chrysler Sports Van. Seconded by Blackstone. Blackstone, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Chairman Christensen adjourned the Board of Equalization meeting at 12:00 p.m.

Doyle Christensen, Chairman  
By: Carrie Miller, County Clerk