

JULY 10, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 10, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 3, 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 July 3, 2017 Minutes.

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

Protestor Jon Bruning was present for the hearing at 10:00 a.m. Jon Bruning protest #2017-012 North ½ of Lot 11 and all of Lot 12, Blk 18 North Addition of Superior. Christensen read reasons for requested value change stating; The house needs painted, along with new windows and carpets. The insulation was done but they left holes in the side of the house and the heating and air needs updated. We purchased the house for \$24,000.00. Bruning stated that the declining economy and lack of opportunity in Superior, there is no reason that valuations should be going up as much as they are. Businesses are moving out of the community and the community is offering nothing to attract any future commerce. 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 Corey Mikkelsen. Corey Mikkelsen was present for the hearing at 10:15 a.m. The protest #2017-13 Lot 11 Peddicord's Sub of Superior was read into the record. Christensen read reasons for requested value change stating; Property was purchased in 2015 for \$3,400.00 only cosmetic improvements have been made. Property is located in a flood plain limiting lending institutions willing to mortgage the property. Property is located in a dilapidated neighborhood. Assessor has not viewed the interior of the property. I feel that 50% increase does not reflect the current market 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.

Protestor Elmer & Maxine Rempe. Maxine Rempe was present for the hearing at 10:30 a.m. The protest #2017-14 Lot 1, Blk 8, North Addition to the O.T. Superior was read into the record. Christensen read reasons for requested value change stating; Why is it such an increase! We have made no recent changes to the 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 Shari Thomas. Shari Thomas was not present for the hearing at 10:45 a.m. The protest #2017-15 PT Lots 12, Blk 22, North Superior was read into the record. Christensen read reasons for requested value change stating; This property has been for sale for 2 years at \$65,000.00 with only one offer. Very few properties similar to this and not that many sales of properties similar to this. County Appraiser 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 Karen Happ. Karen Happ was present for the hearing at 11:00 a.m. The protest #2017-16 Lot 3, Blk 1, North Addition to Superior was read into the record. Christensen read reasons for requested value change stating; other similar houses are at least \$10,000.00 less in valuation. Karen Happ provided multiple examples of similar properties with less valuation. 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 Kellie Neill, Personal Rep for the Estate of Norman W. Shafer. Kellie Neill was present for the hearing at 11:15 a.m. The protest #2017-17 PT Lots 11 and 12, Blk 21 O.T. Superior was read into the record. Christensen read reasons for requested value change stating; property improvements and characteristics are incorrect. Value is over fair market value. Extensive and extreme damage to and progressive deterioration to property foundation structures. Quality and condition of the property features and amenities greatly overstated for both exterior and interior. Salvage value of \$15,000.00 would be more appropriate. 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 Kenneth & Vera Duncan. Kenneth Duncan was present for the hearing at 11:30 a.m. Their protest #2017-18 N ½ Lots 8-10 & PT Lot 11, Blk 5, O.T. Superior was read into the record. Christensen read reasons for requested value change stating; value should not be more than it will sell for. The house has been on the market for 4 years asking \$75,000.00 and have recently lowered the asking price to \$70,000.00. 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 Edwin & Patsy Sims. Edwin Sims was present for the hearing at 11:45 a.m. The protest #2017-19 Lot 4 & PT Lot 5, Blk 6, East Superior was read into the record. Christensen read reasons for requested value change stating; Have done nothing to increase the value. 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.

Chairman Christensen recessed for Lunch at 12:00 p.m.

Chairman Christensen returned to Board of Equalization at 12:45

Protestor Todd & Tanya Frerichs Todd & Tanya Frerichs were present for the hearing at 12:45 p.m. The protest #2017-20 North ½ of Lots 10 & 11 Out lots First Addition to Ruskin was read into the record. Christensen read reasons for requested value change stating; After purchasing the home and starting renovations multiple problems were discovered and will probably have to completely tear existing house down. Todd Frerichs went on to explain that mold and sewer issues made the structure a health hazard. 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.

Protestor James Cooke. James Cooke was present for the hearing at 1:00 p.m... The protest #2017-21 All of Blocks 16 & 17 as well as vacated Dakota Street in North Superior was read into the record. Christensen read reasons for requested value change stating; If JJC Properties, LLC had not purchased the property and made it into a functioning facility, it would continue to be an empty unused facility. The Kingwood Court has expanded housing options for seniors as well as brought jobs to Superior. With more reasonable taxation the possibility of expanding opportunities is more probable. Assessor Susan Rogers recommended an inspection of the facility. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Douglas Hiatt. Douglas was not present for the hearing at 1:15 p.m. The protest #2017-22 Lot 7 & PT Lot 8, Blk 26, East Superior was read into the record. Christensen read reasons for requested value change stating; This house has been empty for more than 10 years and is not livable. 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.

Protestor Warren & Jeanie Smith. Warren & Jennie Smith were present for the hearing at 1:30 p.m. The protest #2017-23 PT Lots 1 & 2, Blk 3, North Superior was read into the record. Christensen read reasons for requested value change stating; This house has been unoccupied for 10 years and has deteriorated to the point of

needing new roof, paint and windows. 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.

Protestor Patricia McCord. Patricia McCord was present for the hearing at 1:45 p.m. The protest #2017-24 Lots 10, 11 & 12, Blk 5, East Superior was read into the record. Christensen read reasons for requested value change stating; I would like to see what properties were used as comparable. I believe valuation should be closer to \$48,000.00. Assessor Susan Rogers recommended an inspection of the home. Patricia McCord denied an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Cody & Crystal Wyatt. Cody & Crystal Wyatt were present for the hearing at 2:00 p.m. The protest #2017-25 Lot 4, 5 & 6, Blk 11, East Superior was read into the record. Christensen read reasons for requested value change stating; This is a manufactured home there for should reflect the value. 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.

Protestor Robert Trapp. Robert Trapp was present for the hearing at 2:15 p.m. The protest #2017-26 Lots 11 & 12, Blk 5, North Superior was read into the record. Christensen read reasons for requested value change stating; Too much if an increase in value. This is a warehouse building. 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.

Protestor Robert Trapp. Robert Trapp was present for the hearing at 2:15 p.m. The protest #2017-27 Lots 7 & 8, Blk 8, North Superior was read into the record. Christensen read reasons for requested value change stating; I would like to know why the increase of \$20,000.00. This is a 100 plus year old 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

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

Doyle Christensen, Chairman
By: Carrie Miller, County Clerk