

# July 22, 2010

## County of Nemaha, Nebraska

### BOARD OF EQUALIZATION

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:00 a.m. Call meeting to order by Chairman Rohrs  
Approval of Agenda  
Approval of July 14, 2010 meeting minutes  
Open Meeting Laws

Motor Vehicle Exemptions  
1. Peru State College Foundation

Tax List corrections  
Personal Property

Real Estate  
TERC Board

Property Protests  
Approve Assessor's Recommendations for 2010 Property Protests (hearing dates June 9, 2010, June 24, 2010 and July 14, 2010)

Board of Equalization of the County of Nemaha, State of Nebraska met on July 22, 2010 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on July 8, 2010. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Randy Rohrs called the meeting to order at 8:15 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 3 Randy Rohrs, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Lila Gottula. Also present was: Dave Swanson, Nemaha County Herald. Absent: Commissioner District 2 Monty Lovelace

Motion by Hutton, seconded by Rohrs to approve the agenda as presented. Roll call vote: Hutton, aye; Rohrs, aye.

Motion by Hutton, seconded by Rohrs to approve the July 14, 2010 minutes as presented with no corrections. Roll call vote: Rohrs, aye; Hutton, aye.

Chairman Rohrs noted the opening meeting law poster.

Treasurer Pat Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Peru State College Foundation. Motion by Rohrs, seconded by Hutton to approve Motor Vehicle tax exemption for Peru State College Foundation. Roll call vote: Hutton, aye; Rohrs, aye.

The assessor's recommendation and board action on the following property valuation protests were read into the record and acted upon by the board of equalization:

Jahn Scott Kudrna 640095127: Assessor's Recommendation: would be to correct the footage of the house. This changes the value to \$240,920. Land = \$21,375, building = \$219,545 for a total of \$240,920.

Kent Chrisp 640013147: Assessor's Recommendation: would be to remove 1 bath fixture and basement finish. The quality and condition of average is correct. This would change the value from \$63,475 to \$61,100. The owners comparables of 1 larger home at \$60. sq ft and one similar to this home at \$65. sq ft. This house would be now valued at \$64.00 sq ft or closer to the similar in size home.

John Ritton 640000835: Assessor's Recommendation: would be to increase the depreciation to 50% from 40% for the larger than normal size. This would change the value from \$106,145 to \$96,385 or at \$40.00 a sq ft. State average don't correspond with our local market. Owner didn't appear.

Kevin & Roxann Jones 640013171: Assessor's Recommendation: would be, after review to change the condition from average + to average. This would change the value from \$83,195 to \$74,040, land would remain at \$3,000 for a total of \$77,040.

Commissioner District 2 Monty Lovelace arrived at 8:30 a.m.

David C. Carlson 640012949: Assessor's Recommendation: would be no change. This property is valued at \$49.00 sq ft. Market value for this age, style & condition should be between \$55.00 & \$58.00 sq ft.

James & Barbara Holtgrewe 640096719: Assessor's Recommendation: according to deed there are 92.29 acres on this parcel after the 2 acres were sold off. Change the 4.71 acres of grass/timber to waste & change the Wabash soil to match value in area 8100 @ \$1,340. Value with these changes becomes \$180,420.

Leslie Thomas-Bratrsovsky 640038573: Assessor's Recommendation: would be to change the condition from average + to average, which makes the value become \$119,950. Land \$6,000, Building \$113,950, Total \$119,950.

CAMS Farms Inc. 640053599: Assessor's Recommendation: would be to value the Ackmore soil to match the value of it in Area 8100 at \$1,670 per ac. Changes value to \$194,405.

CAMS Farms Inc. 640053513: Assessor's Recommendation: would be to allow flood adjustment on acres according to map furnished by owner. Changes value to \$190,210.

Wm. Kieler 640010822: Assessor's Recommendation: would be to change the condition from average to average minus which changes the value from \$44,720 to \$42,435. Land = \$4745, buildings \$37,690, total \$42,435

Evelyn West 640008917: Assessor's Recommendation: would be no change. This house is valued at \$90.00 sq ft. comparables sold for \$126.40, \$113.72, \$113.47 & \$102.91 per sq ft. This makes this home low in value.

Aufenkamp Family Trust 640051499: Assessor's Recommendation: would be to allow flood adjustment on acres as to maps supplied by owner. Also, changes the Ackmore soil to same value as in Area 8100. Changes value on land to \$289,675, buildings remain same at \$11,840 for a total of \$301,515.

Aufenkamp Family Trust 640051685: Assessor's Recommendation: would be to allow flood adjustment on the crop acres. Changes value to \$43,385.

Aufenkamp Family Trust 640051596: Assessor's Recommendation: would be to allow flood adjustment on acres as per map supplied by owner. Also adjust the Ackmore soil as in Area 8100. Value becomes \$218,705

Huntsmen of Tecumseh 640058248: Assessor's Recommendation: would be no change. No reason requested for a change.

Huntsmen of Tecumseh 640058213: Assessor's Recommendation: would be no change. No reason given for the requested change. This is all valued as Wetlands & has wetlands easement on it. For the easement there were paid \$1,906 per acre in Dec. of 2005. This parcel is to be valued at 100% of market value. Current value on these parcels is \$222,540 or 77.40% of purchase, when it should be 100% as it is no longer considered agland.

Huntsmen of Tecumseh 640058434: Assessor's Recommendation: would be no change. No reason given for requested change. This is all valued as wetlands & has wetlands easement on it. For the easement they were paid \$1,906 per acre in Dec. 2005. This parcel is to be valued at 100% of market value as it is not longer considered agland.

Huntsmen of Tecumseh 640057373: Assessor's Recommendation: would be no change. No reason given for the requested change. This is all valued as wetlands & has the wetlands easement on it. They were paid \$1,906 per ac in Dec of 2005. This parcel is to be valued at 100% of market value. Its current value on these parcels is \$1,100 per ac.

Ross Helms 640096905: Assessor's Recommendation: would be to allow more depreciation for condition. Changes value from \$31,810 to \$25,935. Land = \$2,920; buildings = \$23,015 for a total of \$25,935.

Leanne & Irvin Pearson 640077366: Assessor's Recommendation: would be change. Sales in the area sold for \$3,125, \$2,465, \$2,865, \$1,898 & \$1,850. This is valued at the very low end of \$1,865 market value.

Michael & Sandra Lambelet 640022650: Assessor's Recommendation: would be to change the Ackmore sold to be the same as in Area 8100 & correct number of grass acres. Changes the value to \$89,805.

Gibbs Farms Inc 640053483: Assessor's Recommendation: would be allow the flood adjustment on the crop acres. This changes the value to \$138,860.

Gibbs Farms Inc 640030823: Assessor's Recommendation: would be to allow flood adjustment on area that flood as per maps provided by owner. Also, change the Ackmore & Wabash soil to same value as in Area 8100. Changes in value to \$963,785.

James C. Hall 640024319: Assessor's Recommendation: would be to allow flood adjustment on the crop acres. Changes the value to \$152,055 on land buildings remain at \$130,230 for a total value of \$282,285.

James C. Hall 640054536: Assessor's Recommendation: would be to allow flood adjustment on the crop acres. Changes value to \$18,135.

Jerry Lee Anderson 640044506: Assessor's Recommendation: would be no change. Increase has taken place over the past 6 years. Comparables in good quality and good condition sold for \$215,000, \$194,000, \$180,000.

Phil Shaw 640009301: Assessor's Recommendation: would be to adjust the depreciation to bring this home closer to the houses around it. The value would change from \$83,735 to \$69,055. Land = \$3000, buildings = \$66,055 for a total of \$69,055.

Phil Shaw 640008763: Assessor's Recommendation: would be to remove deck & change condition to fair & depreciate accordingly. This changes building value to \$26,905, land remains at \$3,000 for a total of \$29,905.

Professional Mtg Ser 640030637: Assessor's Recommendation: would be to remove all but the 7 remaining outbuildings. The value changes to \$112,645, land remains at \$15,570 for a total of \$128,205.

Jim Grundman 640058256: Assessor's Recommendation: would be no change. Sales in the area sold for \$2,900, three for \$2,600 each and 1 at \$2,000. Market on this parcel is \$2,526 at the low end of the sales.

Keith Edmonds 640045642: Assessor's Recommendation: would be no change. Land is used as agland and is valued accordingly. Owners need to transfer the water tower site to the village of Brock.

Shannon Stemm 640090532: Assessor's Recommendation: would be allow 5% more depreciation for the large size of the home. This changes building value to \$248,435, land remains at \$27,095 for a total value of \$275,530.

Morey Cade 640079822: Assessor's Recommendation: would be no change. Only sales are used to set agland value and this is in the mix of sales that ranged from \$4,251 to \$2,561.

Morey Cade 64005903: Assessor's Recommendation: would be no change. Only sales are used to set agland value and this is in the mix of sales that ranged from \$4,251 to \$2,561. This parcels market value is \$2,893.

Stanley & Virginia Allen Trust 640059597: Assessor's Recommendation: would be to allow flood adjustment on all the crop acres. This changes the value to \$69,605.

Stanley & Virginia Allen Trust 640059546: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owners tenant. Changes value to \$269,190.

Stanley & Virginia Allen Trust 640059538: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owners tenant. Changes value to \$217,185 on land, buildings remain at \$2,160 for a total of \$219,345.

Kristen Dearing 640059589: Assessor's Recommendation: would be allow flood adjustment as per maps supplied by owners manager. Changes value on land to \$220,290, buildings remain at \$3,405 for a total of \$223,695.

Kristin Dearing 640059503: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owners manager. Changes land value to \$138,880.00

Judith & Larry Anderson 640050182: Assessor's Recommendation: would be to apply the flood adjustment to the crop acres. Changes the value to \$84,425.

Darrell & Linda Hopper 640029108: Assessor's Recommendation: would be no change. Will look at the other this summer and adjust for the disparity.

City of Peru 640060641: Assessor's Recommendation: would be to allow an adjustment on acres that floods. Changes value on land to \$57,000.

City of Peru 640060609: Assessor's Recommendation: would be to allow an adjustment on acres that floods. Changes value on land to \$242,915.

Rodney & Kathryn Pebley 640066267: Assessor's Recommendation: would be to allow food adjustment for this year on the crop acres. This changes the value to \$37,395.

Rodney & Kathryn Pebley 640030920: Assessor's Recommendation: would be allow flood adjustment on the crop acres. This changes land value to \$141,700. Buildings remain the same at \$5,060 for a total of \$145,760

Volker Revoc Trust 640051650: Assessor's Recommendation: would be no change. Owners map that was supplied indicated no flood area's on this parcel.

Volker Revoc Trust 640095771: Assessor's Recommendation: would be to allow flood adjustment as per owners map. Changes value to \$75,125.

Volker Revoc Trust 640051669: Assessor's Recommendation: would be to allow flood adjustment as per owners map he supplied. Changes land value to \$30,475.

Robert E Barnhart 640054633: Assessor's Recommendation: would be to allow flood adjustment as per map supplied by owners tenant. Changes land value to \$246,105.

Robert E Barnhart 640051782: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owners tenant. Changes land value to \$70,230.

Robert E Barnhart 640054579: Assessor's Recommendation: would be to allow flood adjustment on the 1.96 acres of crop land on this parcel. Changes the value to \$6,975

Perry Backstrom 640022952: Assessor's Recommendation: would be no change. This was purchased in Dec. of 2008 for \$125,000. Land is to be valued at 75% of market value. If anything this is undervalued.

Duane J Weninger 640033113: Assessor's Recommendation: would be to correct the square footage of the house after Ron's review. This changes the building value to \$195,610, land remains at \$27,905 for total value of \$223,515.

3 & D Riverside LLC 640060021: Assessor's Recommendation: would be to change the wetlands value south of Brownville to \$850 per acre for all the flooding that takes place. This changes the land value to \$83,640. Cabin remains at \$3,080 for a total value of \$86,720.

James W Grant III 640052592: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Changes land value to \$137,855.

James W Grant III 640053602: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Changes land value to \$13,400.

James W Grant III 640053629: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Land changes to \$895,290, buildings remain at \$18,330. for a total value of \$913,620.

James W Grant III 640059422: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Changes land value to \$286,085.

James W Grant III 640059449: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Value changes to \$656,250 on land, building remain same for total value of \$663,125.

James W Grant III 640059600: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Changes land value to \$111,695.

James W Grant III 640027296: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Value changes to \$559,190 on land, buildings remain same at \$60,905 for a total value of \$620,095.

Harry & Barbra Hitzel 640010121: Assessor's Recommendation: would be to adjust the condition from average + to average. This changes the value from \$133,185 to \$123,550. Land remains at \$7,810, buildings at \$113,740 for a total of \$123,550.

Oestmann Farms Inc 640074146: Assessor's Recommendation: would be no change. No adjustment allowed on timber acres. Value remains \$468,915.

Oestmann Farms Inc 640059473: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Land value changes to \$194,435.

Oestmann Farms Inc 640053971: Assessor's Recommendation: would be no change. No adjustment allowed on timber acres. Value remains \$294,830.

Oestmann Farms Inc 640074340: Assessor's Recommendation: would be to apply flood adjustment on the crop acres. Changes the value to \$93,135.

Oestmann Farms Inc 640064043: Assessor's Recommendation: would be to apply flood adjustment 73.64 crop acres. Changes value to \$172,120.

Oestmann Farms Inc 640050328: Assessor's Recommendation: would be to apply flood adjustment to the crop acres. Changes the value to \$22,275.

Oestmann Farms Inc 640054943: Assessor's Recommendation: would be to change the Ackmore crop acres to \$1,670 like those in Area 8100. Changes value to \$69,665. No adjustment made on timber acres.

James Oestmann II 640054587: Assessor's Recommendation: would be no change. No adjustment made on timber acres.

James Oestmann II 640054641: Assessor's Recommendation: would be no change. Timber did not receive an adjustment, value remains the same \$14,955.

James Oestmann II 640054617: Assessor's Recommendation: would be no change. Timber did not receive an adjustment

James H Kite 640078265: Assessor's Recommendation: would be allow flood adjustment as per maps supplied by owner. Land value changes to \$58,780.

Kite LE James H Kite 640059465: Assessor's Recommendation: would be to allow flood adjustment as per maps supplied by owner. Changes land value to \$146,935.

Terry Broady 640047319: Assessor's Recommendation: would be to allow a 25% reduction on the land south of the creeks for the crossing. This changes the value to \$242,115.

Heath Christiansen 640045154: Assessor's Recommendation: would be no change. Current owner purchased property for \$145,000. Property is at market value.

Melvin Greenwade 640038786: Assessor's Recommendation: would be no change. This parcel valued as the other lots along this street.

Nancy Austin 640102905: Assessor's Recommendation: would be no change. This parcel is all in the wetlands reserve & has to be valued at 100% market value. Value is based on sales of wetlands and is valued at \$1,100 per acre.

Nancy Austin 640102832: Assessor's Recommendation: would be to remove the plumbing & # of bedrooms. This changes the value of the cabin to \$1,420 which makes this value \$2.00 a square foot making it similar to shed value. Land remains at \$1,260 for a total of \$2,860.

Nancy Austin 640059856: Assessor's Recommendation: would be no change. Land of type sold for \$2,000, \$1,000 and \$950. This one is assessed at \$850 and must be valued at 100% market value.

Nancy Austin 640059783: Assessor's Recommendation: would be no change. Sales of wooded land sold for \$2,000, \$1,000 & \$950 per acre. Market value on this parcel is \$1,040 which makes it right in the mix.

Brownville Development 640060048: Assessor's Recommendation: would be to revalue land at \$850 per acre to be comparable to the other wetland parcels that are south of Brownville. This changes the land value to \$19,925. Reduce the number of hookup to 6 would make the building value \$6,000 for a total value of \$25,925.

Renee Rowell 640011659: Assessor's Recommendation: would be no change.

Harold & Sheryl Hitch 640006329: Assessor's Recommendation: would be to change the condition of house from average + to average. This changes the value to \$86,955. land \$4,180, buildings \$82,775 for a total of \$86,955.

Terry Gerweck 640023533 640051847 640051189: Assessor's Recommendation: would be no change on all 3 parcels. Reason for the increase has to do with the sales in the area of \$3,846, \$2,905, \$2,580 & \$2,500. Market value on these parcels range from \$1,658 to \$2,155

Barb Stramel 640024076: Assessor's Recommendation: would be to allow more depreciation for the foundation problems of the house. Remove the chicken house. House value become \$61,095, outbuildings change to \$1,475. Land remains at \$8,200 for a total value of \$70,790.

Paul V Fleming 640038239: Assessor's Recommendation: would be no change

Manford & Susan Cade 640072399: Assessor's Recommendation: would be to allow an adjustment on these wetland acres south of Brownville for damage received from flooding. This would change the value from \$1,100 per acre to \$850. Changing the value to \$73,950.

Manford & Susan Cade 640060099: Assessor's Recommendation: would be to allow an adjustment on these wetland acres south of Brownville for damage received from flooding. This would change the value from \$1,100 per acre to \$850. Changing the value to \$123,025. Building remains the same for a total value of \$126,855.

George Nincehelter 640060382: Assessor's Recommendation: would be to allow flood adjustment for settling basin that runs through crop acres. Value changes to \$17,475.

George Nincehelter 640060455: Assessor's Recommendation: would be to allow flood adjustment on crop acres in the settling basin. Value changes to \$405,895.

Rick & Laddie Helms 640012728: Assessor's Recommendation: would be to adjust the depreciation for the houses condition. Interior shows wear. This changes the value on the house/garage to \$72,290, land remains the same at \$6,360 for a total of \$78,650.

Richard Hull 640026052: Assessor's Recommendation: In reviewing the GIS maps we discovered 2.95 more acres of grass. Remove it from crop acres. There would be no other changes. The land changes the value to \$207,425; buildings remain at \$28,295 for a total value of \$235,720.

Marsha Meyer 640002951: Assessor's Recommendation: would be no change. This parcel only slightly more than purchase price of 3 years ago. All the comparables the owner used of Auburn homes range from 94% to 97% of their selling price. Sales were used only from 7-1-2007 to 6-30-2009.

Rick D. Jones 640059767: Assessor's Recommendation: would be to apply the flood adjustment to crop acres that have flooded. Changes land value to \$149,800. Makes the assessed value \$815 per acre.

Rick D. Jones 640055648: Assessor's Recommendation: would be to allow the flood adjustment to the crop acres that are flooded. Changes the value to \$62,475. Assessed value on land becomes \$780 per acre.

Warren D. Jones 640054765: Assessor's Recommendation: would be to allow flood adjustment on acres according to map provided by owner. Value changes to \$73,940.

Warren D. Jones 640054668: Assessor's Recommendation: would be to allow flood adjustment on acres as to map supplied by owner. Value changes to \$293,155.

Warren D. Jones 640055672: Assessor's Recommendation: would be to allow the flood adjustment to the crop acres that are flooded. Changes the value to \$146,300. Makes the assessed value \$915 per acre.

Lloyd Moore 640078168: Assessor's Recommendation: would be to allow the flood adjustment to the crop acres that flood. Change the land value to \$4,110.

Lloyd Moore 640066356: Assessor's Recommendation: would be to allow flood adjustment on the crop acres. Value changes to \$101,670.

Albert Simpson 640025102: Assessor's Recommendation: would be no change. Those rocky areas are in a class 4 soil which will include some problems and are valued according to their ability.

Albert Simpson 640032125: Assessor's Recommendation: would be no change. The rocky area's are in a class 4 soil, which include some problems and are valued according to these problems.

Albert Simpson 640063772: Assessor's Recommendation: would be no change. The rocky areas are in a class 4 soil, which will include some problems and are valued less than the better soils.

Albert Simpson 640062180: Assessor's Recommendation: would be no change. The rocky area's are in a class 4 soil, which will include some problems and is valued less than the better soils.

Albert Simpson 640050271: Assessor's Recommendation: would be no change. The rocky area's are in a class 4 soil, which will include some problems and is valued less than the better soils.

Albert Simpson 640048528: Assessor's Recommendation: would be to allow for a wet area in the NE corner of parcel. This changes the value to \$135,580.

Albert Simpson 640073522: Assessor's Recommendation: would be no change. This is in a poor soil and is valued according to how it sells.

Don Franklin 640079776: Assessor's Recommendation: would be to change the value on the wetlands south of Brownville to \$850 per acre for all the damage from the flooding. This would change the value to \$42,185.

Don Franklin 640078753: Assessor's Recommendation: would be to adjust the mobile home for its condition and remove the 1 fireplace. This changes building value to \$32,385. The wetlands would change to \$850 per acre for the damage making the land value \$75,940 for a total value of \$108,225.

Crown Pointe Mngt 640044271: Assessor's Recommendation: would be to bring the value back to the prior rent restricted value of \$71,780.00

Crown Pointe Mngt 640044468: Assessor's Recommendation: would be to bring the value back to the prior rent restricted value of \$71,780.00

Crown Pointe Mngt 640044972: Assessor's Recommendation: would be to bring the value back to the rent restricted value of 2007, when it went into this program of \$71,310.00

Crown Pointe Mngt 640044379: Assessor's Recommendation: would be to bring the value back to the rent restricted value of 2007, when it went into this program of \$71,780.00

Crown Pointe Mngt 640044549: Assessor's Recommendation: would be to bring the value back to the rent restricted value of 2007, when it went into this program of \$71,780.00

Crown Pointe Mngt 640044646: Assessor's Recommendation: would be to bring the value back to the rent restricted value of 2009, when it went into this program of \$85,580

Crown Pointe Mngt 640044883: Assessor's Recommendation: would be to bring the value back to the rent restricted value of 2009, when it went into this program of \$84,865

Crown Pointe Mngt 640044808: Assessor's Recommendation: would be to bring the value back to the rent restricted value of 2009, when it went into this program of \$85,180.

James Cook 640062156: Assessor's Recommendation: would be no change. Valued at the low end of the market. The road is a problem with the county board and not with value.

Angelo Ligouri 640004091: Assessor's Recommendation: After Ron reviewed and remeasured, corrected the footage of the house. The value would change to \$73,625. Land \$2,145, Building \$71,480 for a total of \$73,625.

Jimmie D. Blex 640095798: Assessor's Recommendation: would be no change.

Blanche Caspers 640061273: Assessor's Recommendation: would be to change the grass/timber to waste. Changes the value to \$152,410.

Blanche Caspers 640075274: Assessor's Recommendation: would be to correct the acres to match the deed. This changes the value to \$57,785.

Troy Wynn 640001688: Assessor's Recommendation: would be no change. Purchased property for \$132,000 in June of 2006. This makes this 97% of purchase price and it's the level of value Auburn is, plus this is a older sale.

Mark & Elizabeth Andrew 640078109: Assessor's Recommendation: would be no change. Sale referring to has not been recorded yet.

Mark & Elizabeth Andrew 640056954: Assessor's Recommendation: would be to value the bins at 10¢ per bushel. This changes the building value to \$2,970. Land remains the same at \$286,825 for a total of \$289,795.

Mark & Elizabeth Andrew: Sec. 24-5-15 33.5 acres SW1/4 SW ¼ Assessor's Recommendation: would be no change. No market to indicate a change because of the bridge. This is a problem to resolve with the county board.

Mark & Elizabeth Andrew 640054749: Assessor's Recommendation: would be allow flood adjustment on crop acres as per map supplied by owner. Value changes to \$152,095.

Mark & Elizabeth Andrew 640054722: Assessor's Recommendation: recommendation would be to change the Wabash soil to same value as in Area 8100 and allow flood adjustment as per ma supplied by owner. Value changes to \$152,630.

Mark & Elizabeth Andrew 640059732: Assessor's Recommendation: would be no change. Values vary depending on the soils and the amount of each. Not valued by average of each farm.

Mark & Elizabeth Andrew 640056660: Assessor's Recommendation: would be no change. The difference between crop acres with this parcel and the neighbor to the north has 56.81 acres crop and this one has 64.51. Similar soils on both.

Mark & Elizabeth Andrew 640028403: Assessor's Recommendation: The only building with value is the Quonset. Changed its condition to fair. Changes buildings value to \$1,800., land remains same for a total of \$82,425.

Mark & Elizabeth Andrew 640073247: Assessor's Recommendation: would be no change. Values will be different on each parcel depending on the number of acres of each soil.

Mark & Elizabeth Andrew 640056962: Assessor's Recommendation: would be no change. Values will vary depending on the soils and the amount of each. Not value by averaging each farm.

Mark & Elizabeth Andrew 640059759 & 640060137: Assessor's Recommendation: would be no change. No reason given and the requested value is the same as the assessed.

HLG Farms II, LLL 640065554: Assessor's Recommendation: would be no change. Review this with Nemaha county Surveyor and he verified that the deed and survey filed in our county stated all the land is in Nebraska.

John Boellstorff 640029175: Assessor's Recommendation: in looking at the neighboring land, they all have some of the same soils as owners but in different amounts, thus the different values. With sales of \$2,950 3 at \$2,600 each, \$2,000 and this one value at \$2,450 this is in the range and there will be no change.

Sandra Davis 640028373: Assessor's Recommendation: would be to lower grain bin, makes all outbuildings at no value or minimum value. Corrected sq ft of deck. This parcel is all timber valued at \$750 per acres. Changes house to \$37,750, outbuildings to \$2,175, land at \$109,470 for a total of \$147,385.

Mrs. Elmer Duerfeldt 640056733: Assessor's Recommendation: would be no change. No information supplied.

Sarah Jayne Snyder 640024262: Assessor's Recommendation: would be to allow more depreciation on the house, changing the value to \$20,995. Outbuilding remain the same at \$1,885 for a total building value of \$22,880. Land remains at \$101,485 for a total value of \$124,365.

Sarah Jayne Snyder 640024033: Assessor's Recommendation: would be to no value the lean to, changes the outbuilding value to \$930. Allow more depreciation to house for its condition, changing its value to \$9,010 for a total building value of \$9,940. Land remains the same for a total value of \$327,290.

Sarah Jayne Snyder 640054382: Assessor's Recommendation: would be no change.

After reviewing each protest individually, motion by Lovelace, seconded by Hutton to concur with the assessor's recommendation on the 2010 property valuation protests.

With no further business to come before the Board of Equalization, motion by Lovelace, seconded by Rohrs to adjourn at 9:47 a.m.

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Randy Rohrs  
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 11th day of August , 2010.

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Joyce Oakley  
County Clerk