Nemaha Board of Equalization Minutes

Board of Equalization of the County of Nemaha, State of Nebraska met on July 23, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 31, 2012. 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). 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 Wittmann called the meeting to order at 8:15 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson. Also present: County Assessor Jana Smith and County Contracted Appraiser Ron Elliott.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

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

Motion by Hutton, seconded by Bohling to approve the July 9, 2012 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Nellie Lee Lockard – Parcel 640054331 – Sec 36-4-15 County Assessor's Recommendation: No comparable sales were offered. Agricultural lands are equalized within the county. No change in value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Motion carried.

James R & Barbara Holtgrewe – Parcel 640096719 – Sec 5-6-13 County Assessor's Recommendation: All agland in the county was revalued. The agricultural lands are equalized within the county. No comparable sales were offered by applicant. No change in value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Gibbs Farms Inc – Parcel 640053483 – Sec. 23-5-14 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value. Land is equalized with same agland in county. No change in value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Gibbs Farms Inc – Parcel 640030823 – Sec 14-5-14 County Assessor's Recommendation: Change 2.08 ac dry to grass-timber land use. Soil types allows for gumbo & wet spots. No comparable sales were offered. No other change recommended. Land value = 1,494,040 Outbldg = 8,305 Total = 1,502,345. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Michael & Sandra Lambelet – Parcel 640022650 – Sec 2-4-14 County Assessor's Recommendation: Change 1.69 Ac from grass-timber to waste for creek. No comparable sales were offered. Agland on this property is equalized with the same agland in the count. Total Land value would be $119,825. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640056725 – Sec 25-4-16 AC County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056849 – Sec 26-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value.

Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056709 – Sec 23-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value.
Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056598 – Sec 22-4-16 County Assessor's Recommendation: Reviewed FSA maps provided by applicant. 35.28 acres to waste caused by remains of sand/sticks area from 2011 flood, not used as dry/crop graound. This change is only for 2012 year. Land = 249,035 Bldgs = 15,815 Total = 264,850. Motion by Hutton, seconded by Bohling to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640024394 – Sec 22-4-16 County Assessor's Recommendation: Reviewed FSA maps provided by applicant. Changed 48.75 ac to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012. Land = 498,580. Motion by Hutton, seconded by Bohling to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640054498 – Sec 15-4-16 County Assessor's Recommendation: Reviewed FSA Maps provided by applicant. 71.85 acres to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change in only for 2012 year. Land = 87,120. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640054501 – Sec 15-4-16 County Assessor's Recommendation: Reviewed FSA maps provided by applicant. Changed 39.10 ac to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012. Land = 96,200. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640054528 – Sec 14-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056628 – Sec 21-4-16 County Assessor's Recommendation: Reviewed FSA Maps provided by applicant. 24.45 acres to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change in only for 2012 year. Land = 468,190. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640024351 – Sec 20-4-16County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056512 – Sec 16-4-16 County Assessor's Recommendation: Reviewed FSA Maps provided by applicant. 107.63 acres to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change in only for 2012 year. Land = 151,115. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Allan & Edine Moody Family LTD Partnership – Parcel 640051626 – Sec 4-4-15
County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value. Parcel is equalized with same agland in the county. No change. Motion by Hutton, seconded by Bohling to accept the

testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Allan & Edine Moody Family LTD Partnership – Parcel 640051707 Sec 3-4-15 County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value. Parcel is equalized with same agland in the county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Allan & Edine Moody Family LTD Partnership – Parcel 640051677 Sec 3-4-15 County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value. Parcel is equalized with same agland in the county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Rod Pebley – Parcel 640066267 – Sec 36-6-15 County Assessor's Recommendation: Change 1.82 acre dry ground to waste, because of sand. Land Total = 60,950
Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Rod Pebley – Parcel 640030920 – Sec 25-6-15 County Assessor's Recommendation: After physical review of property, 6.30 acres changed to waste-sand covered. 8.64 acres has 2" to 4" sand cover, dropping the soil to a class 4 soil for 2012. Land = 188,515 Bldgs = 5,060 Total = 193,575. Motion by Hutton, seconded by Bohling, after inspection and review to lower the value due to the condition of the property. Motion carried.

Warren D Jones – Parcel 640055672 – Section 1-5-15 County Assessor's Recommendation: No comparable sales were offered. Crops planted in 2012 over all the parcel Assessor has no basis to change value due to flooding. Parcel is equalized with same agland in county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Lloyd Moore – Parcel 640078168 – Sec 31-6-16 County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value due to flooding. Parcel is equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mulligan Trust, JoAnn Mulligan Trustee – Parcel 640023568 County Assessor's Recommendation: Change grass-timber area to 3.28 ac of waste due to creek. No comparable sales were offered. No other changes to be made. Land = 316,425 No Bldgs (no legal on form). Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Mark S & Elizabeth M Andrew – Parcel 640054722 County Assessor's Recommendation: No change – Applicant is waiting for the 2011 Tax Equalization Review Commission Hearing, date not set. (no legal on form). Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark S & Elizabeth M Andrew – Parcel 640054749 County Assessor's Recommendation: No change. Applicant is waiting for the 2011 Tax Equalization Review Commission hearing to be set. (no legal description on form). Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark S & Elizabeth M Andrew – Parcel 640059163 County Assessor's Recommendation: Agland value is equalized with same agland in the county. No change. (no legal description on form). Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mel Greenwade – Parcel 640007236 – Lot 16 Blk 2 H N & W Add County Assessor's Recommendation: After physical inspection of property – house condition placed at poor, with low quality. Land = 3,000 Bldgs = 2,810 Total Value = 5,810. Motion by Hutton, seconded by Bohling after inspection and review, to lower the value due to the condition to the property. Motion carried.

Mel Greenwade – Parcel 640008593 – Lot 19 N ½ Lot 2 Blk 13 Reed & Gilmore Add
County Assessor's Recommendation: After physical inspection – house condition at poor to fair and average quality. Land = 4,500 Bldg = 9,715 Total Value = 14,215. Motion by Hutton, seconded by Bohling after inspection and review, to lower the value due to the condition to the property. Motion carried.

J Randel & Jane C Smith – Parcel 640023487 29-4-14 County Assessor's Recommendation: Remove bldg value after physical review of property. Based on mass appraisal techniques that were used, no change on agland value. Land = 306,125 Bldg = 0 Total Value = 306,125. Motion by Bohling, seconded by Hutton after inspection and review, to lower the value due to the condition to the property. Motion carried.

Cloverdale Farms Inc – Parcel 640051995 34-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

J Randel & Jane C Smith – Parcel 640023452 28-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Cloverdale Farms Inc – Parcel 640051928 35-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Cloverdale Farms Inc – Parcel 640052274 27-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Cloverdale Farms Inc – Parcel 640023525 34-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Deer Creek Corp – Parcel 640052053 33-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

J Randel & Jane Smith – Parcel 640023428 27-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Motion by Bohling, seconded by Hutton to file a petition with the TERC Board to change valuation of a class of agricultural land. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Clayton Lang – Parcel 640097316 – Sec 31-7-16 County Assessor's Recommendation: Homesite acre value at $6,000 change to farm site value @ $1,500. Land = $1,500 no bldgs.
Motion by Bohling, seconded by Hutton, after review of the property, to lower the value to equalize with other like property. Motion carried.

Clayton Lang – Parcel 640066313 – Sec 6-6-16 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion

by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066429 – Sec 35-7-15 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066577 – Sec 31-7-16 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640031285 – Sec 31-7-16 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066496 – Sec 36-7-15 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066445 – Sec 25-7-15 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

NE Colorado Cellular Inc – Parcel 640098789 Sec 28-5-14 Withdrawn by request of filer.

DM Crop Inc – Parcel 640056733 24-4-16, 25-4-16, 19-4-17, 30-4-17 County Assessor's Recommendation: Change dry ground to waste as shown on FSA map as prevented planting area due to sand cover. This change is only for 2012. Land Value = 286,820 No buildings. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Blanche Caspers – Parcel 640061621 26-6-13County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640061273 23-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640061389 24-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640061532 26-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640075274 23-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Marvin D Caspers – Parcel 640046673 24-4-13 County Assessor's Recommendation: Removed bldg value after physical review of property. Based on mass appraisal techniques that were used, no change on agland value. Land = 280,540 Bldg = 0 Total Value = 280,540. Motion by Bohling, seconded by Hutton, after review of the property to lower the value to equalization with other like property. Motion carried.

Marvin D Caspers – Parcel 640051278 18-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Marvin D Caspers – Parcel 640027261 35-5-14County Assessor's Recommendation: After inspection of property, house & one small tool shed remains. Remove outbldg value of $100. Based on mass appraisal techniques that were used, no change on agland. Land = 287,725 Bldgs = 5,160 Total Value = 292,885. Motion by Bohling, seconded by Hutton after inspection and review, to lower the value due to the condition to the property. Motion carried.

Marvin D Caspers – Parcel 640022103 12-4-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark Caspers – Parcel 640051243 18-4-14County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark Caspers – Parcel 640074383 7-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value.Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark Caspers – Parcel 640022111 12-4-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Lloyd Moore- parcel 640078168- Motion by Bohling, seconded by Hutton to denied the Property Valuation Protest for Lloyd Moore, not filed by the July 2, 2012 deadline as per state statute 77-1502. Motion carried.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn at 9:35 a.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann, Chairman
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk