

Nemaha Board of Equalization Minutes



July 24, 2013

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

- 1:00 p.m. Call meeting to order by Chairman
 Open Meeting Laws
 Approval of Agenda
 Approval of July 10, 2013 meeting minutes
- Public Hearing - Motor Vehicle Exemptions
 1. Good Sam. Society Home Care of SE Nebraska
- Tax List corrections
 Personal Property
 Real Estate
- TERC Board
- Property Protests
 1 Final decisions for 2013 Property Protests
- Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on July 24, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on July 18, 2013. 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.

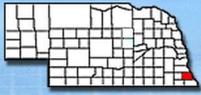
Chairman called the meeting to order at 1:03 p.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Assessor Jana Smith and Deputy County Treasurer Linda Hug.

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

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

Motion by Hutton, seconded by Bohling to approve the July 10, 2013 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 1:05 p.m. for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska on a 2012 Chevrolet Impala. Notice of public notice was published in the Nemaha County Herald on July 11, 2013. Chairman Wittmann opened the public hearing. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley, Assessor Jana Smith, and Deputy County



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Treasurer Linda Hug. No one was present to oppose the Motor Vehicle exemption for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska on a 2012 Chevrolet Impala

Chairman Wittmann closed the public hearing at 1:06 p.m.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska on a 2012 Chevrolet Impala. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013001 – Jean Good Trustee – Parcel 640031218 – Sec 24-7-15 293.70 Ac Accr Sec 24, Lt 1 to 1, Lt 3 of 2, Lt 1, Lt 1 to 3 of 2, Lt 1 of 1 in Sec 25, Accr in Sec 19 Lt 1 of 1 to 1

	Protested Valuation	Requested Valuation
Land	\$ 817,785.00	\$ 532,540.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 817,785.00	\$ 532,540.00

County Assessor’s Recommendation: No sales were presented. No FSA maps showing crop acres. Land is equalized with similar agland in county. Recommend 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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013002 – Jean Good Trustee – Parcel 640066550 – Sec 30-7-16 29.09 Ac Pt Accr Lt 1 of 1 to 1, Accr Lt 1 of 1 to 1

	Protested Valuation	Requested Valuation
Land	\$ 75,435.00	\$ 55,885.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 75,435.00	\$ 55,885.00

County Assessor’s Recommendation: No sales were presented. No FSA maps showing crop acres. Land is equalized with similar agland in county. Recommend 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. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

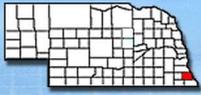
Protest Number 2013003 – Protest Pulled by Property Owner

Protest Number 2013004 – Marta L. Smith – Parcel 640078907 – Sec 7-5-13 Ac – E 180’ of E 453.51’ of S 140’ of SW ¼ (Tract 4) & S 140’ tract 1

	Protested Valuation	Requested Valuation
Land	\$ 4,080.00	\$ 4,080.00
Buildings	\$ 69,235.00	\$ 40,000.00
Total	\$ 73,315.00	\$ 44,080.00

County Assessor’s Recommendation: After inspection of the interior & exterior of the mobile home. Condition changed to fair from average. Recommend values to be Land \$4,080 Bldg \$40,000 Total \$44,080.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



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Protest Number 2013005 – Terry Argo – Parcel 640073689 – Sec 20-5-14 2.34 Ac – Lt 5A in NW ¼ NE ¼ (Tax parcel #18)

	Protested Valuation	Requested Valuation
Land	\$ 18,020.00	\$ 18,020.00
Buildings	\$ 216,775.00	\$ 205,000.00
Total	\$ 234,795.00	\$ 223,020.00

County Assessor’s Recommendation: 7/18/13 Spoke to Mr. Argo. He would not permit me to inspect the interior of his house, but I was allowed to do an exterior inspection. Mr. Argo did tell me that he has 900 sq. ft. of partition finish in his basement and 3 ½ baths, our records showed 600 sq. ft. and 2 baths. Correction made to property record card. Depreciation was changed to equalize with surrounding properties. Recommend: Land \$14,020 Bldgs \$213,085 Total \$231,105.

Motion by Hutton, seconded by Bohling to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013006 – Darin Randall – Parcel 640078192 – Sec 20-5-14 1.73 Ac – Lt 2 in NW ¼ NE ¼ (Tax Parcel 12)

	Protested Valuation	Requested Valuation
Land	\$ 16,190.00	\$ 16,190.00
Buildings	\$ 168,070.00	\$ 148,810.00
Total	\$ 184,260.00	\$ 165,000.00

County Assessor’s Recommendation: 7/22/13 Exterior & Interior inspection with Darolyn Seay (renter). Roof needs replacing, small crack in concrete ceiling foundation, master bedroom & bath showed water had leaked through ceiling. Recommend: Land \$16,190 Bldgs \$152,305 Total \$168,495.

Motion by Wittmann, seconded by Bohling to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013007 – David & Jennifer Hicks – Parcel 640026184 - Sec 1-5-14 1.19 Ac – W 186.36’ of E 900.67’ of N 278.60’ of E ½ SE ¼

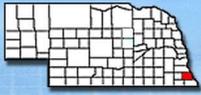
	Protested Valuation	Requested Valuation
Land	\$ 6,570.00	\$ 6,570.00
Buildings	\$ 92,250.00	\$ 72,475.00
Total	\$ 98,820.00	\$ 79,045.00

County Assessor’s Recommendation: After inspection of interior & exterior of house. Condition lowered to fair from average. Recommend value to be: Land \$6,570 Bldg \$73,840 Total \$80,410.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013008 – Lanny L Williams – Parcel 640023541 - Sec 36-4-14 90 Ac – N 10 Ac of S ½ SE ¼ N ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 195,630.00	\$ 175,630.00
Buildings	\$ 4,520.00	\$ 4,520.00
Total	\$ 200,150.00	\$ 180,150.00



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County Assessor's Recommendation: No sales were presented. His area of creek, grass/timber are equalized with other similar property in the county. Recommend no change. Land \$195,630 Bldgs \$4,520 Total \$200,150.

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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013009 – Joe L Epler – Parcel 640032222 - Sec 6-6-14 127.85 Ac – Frl W ½ SW ¼ & S 340' of W 921.90' of E ½ SW ¼ & SE ¼ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 378,210.00	\$ 368,676.00
Buildings	\$ 55,535.00	\$ 55,535.00
Total	\$ 433,745.00	\$ 424,211.00

County Assessor's Recommendation: Mr. Epler brought in his FSA maps and I corrected some land use bringing the land value to \$374,265. I also showed him the GIS Map soil layer regarding the different soils on the parcels mentioned in his letter. This parcel is equalized with similar land in the county. Land \$374,265 Bldgs \$55,535 Total \$429,800.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013010 – John F Williams – Parcel 640091504 - Sec 10-5-14 78 Ac E ½ NE ¼ Less 2 Ac Tr in SE ¼ NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 234,475.00	\$ 216,420.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 234,475.00	\$ 216,420.00

County Assessor's Recommendation: No sales were provided. Land is equalized with other land in the county. No change recommended. Land \$234,475 No Bldgs.

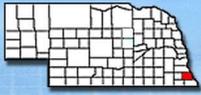
Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013011 – Richard J Allgood – Parcel 640030327 – Sec 34-6-14 7 Ac Tr in E ½ NE ¼ Beg 1605.90' S of NE ¼ Corn

	Protested Valuation	Requested Valuation
Land	\$ 18,765.00	\$ 18,765.00
Buildings	\$ 147,685.00	\$ 121,685.00
Total	\$ 166,450.00	\$ 140,450.00

County Assessor's Recommendation: 7-15-13 Inspected the outbuildings with Mr. Allgood. I explained that the 48x48 shed value was removed and the 63x48 bldg built in 2012 was valued. I also corrected the size of the grain bins. Recommend Land \$39,075 Bldgs \$126,095 Total \$165,170.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



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Protest Number 2013012 – Gul & Sabeeha Ahmad – Parcel 640001262 – Calvert Add to Auburn Block 12 Lots 13 thru 18

	Protested Valuation	Requested Valuation
Land	\$ 9,640.00	\$ 9,640.00
Buildings	\$ 99,550.00	\$ 77,860.00
Total	\$ 109,190.00	\$ 87,500.00

County Assessor’s Recommendation: 7/15/13 Inspected exterior & interior of house with Mr. Ahmad. Condition of house lowered to fair from average. Recommend Land \$9,640 Bldg \$77,860 Total \$87,500. Motion by Bohling, seconded by Wittmann to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013013 – Louis Stukenholtz – Parcel 640060250 – Sec 3-6-15 SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 850.00	\$ 500.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 850.00	\$ 500.00

County Assessor’s Recommendation: No sales were provided. Wetland easement acres are valued at \$850/ac. One sale occurred during the required 3 year period of sales study by the Property Assessment & Taxation Dept. (10/1/09 thru 9/30/12. 206.53 acres sold for \$174,000 equals \$842.29 per acres. Recommend no change. Land \$139,255 No Bldgs. 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. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013014 – Jay R & Cindy L Moran – Parcel 640096115 – Sec 21-6-15 11.02 Ac – Lt 33 Ex 1.38 Ac Tr Beg @ NE Corn of Lt 33, S 190.26’ SWly 287.70’ N 231.34’ E 285.13’ to POB & Lts 35 & 36

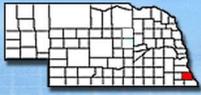
	Protested Valuation	Requested Valuation
Land	\$ 21,925.00	\$ 13,225.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 21,925.00	\$ 13,225.00

County Assessor’s Recommendation: Property is value as a rural residential site. Parcel is equalized with similar land in the county. Recommend no change. Land \$21,925 No Bldgs. 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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013015 – Clarence Herbert Lash – Parcel 64002784

	Protested Valuation	Requested Valuation
Land	\$ 488,215.00	\$ 468,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 488,215.00	\$ 468,000.00

County Assessor’s Recommendation: Agland is not based on production but on market value of sales. Land is equalized based on soils types with in the land classification groups provided by the Property Assessment & Taxation Dept. No sales provided. Recommend no change Land \$488,215 No Bldgs.



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Motion by Wittmann, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013015B – Clarence Herbert Lash – Parcel 640058795

	Protested Valuation	Requested Valuation
Land	\$ 490,105.00	\$ 477,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 490,105.00	\$ 477,000.00

County Assessor’s Recommendation: No sales provided. Aground is not based on production, but on market value of sales during a 3 year period (10/1/09 thru 9/30/12) Land is equalized based on soil types with in the land classification groups provided by the Property Assessment& Taxation Dept, State of NE. Recommend no change. Land \$490,105.

Motion by Bohling, seconded by Wittmann to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013016 – Pat Christiansen – Parcel 640026591

	Protested Valuation	Requested Valuation
Land	\$ 206,470.00	\$ 170,500.00
Buildings	\$ 1,800.00	\$ 0.00
Total	\$ 208,270.00	\$ 170,500.00

County Assessor’s Recommendation: No FSA maps provided. No sales provided. After inspecting the property on 7/16/13 and looking at FSA aerial & pictometry maps, some land use changes were made. Copies attached. Land is equalized based on soil types and with in the land classification groups provided by the Property Assessment & Taxation Dept, St of NE. Recommend: Land \$206,775 Bldg \$1,800 = \$208,575.

Motion by Bohling, seconded by Wittmann to raise the valuation after receiving information at the protest hearing. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013017 – Rhonda Mueller – Parcel 640033377 – Sec 13-4-14 5 Ac – S 446.7’ of E 466.’ Of SW ¼ Nemaha County

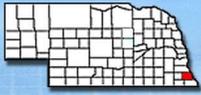
	Protested Valuation	Requested Valuation
Land	\$ 15,975.00	\$ 15,975.00
Buildings	\$ 170,965.00	\$ 160,025.00
Total	\$ 186,940.00	\$ 176,000.00

County Assessor’s Recommendation: 7/16/13 Exterior & interior of house inspected with Rhonda Mueller. Lowered condition from average+ to fair+. No change in outbldgs. Recommend: Land \$15,975 Bldgs \$160,615 Total \$176,590.

Motion by Wittmann, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013018 – Manford, Terrance, & Morey Cade – Parcel 640060099 – Sec 30-5-16 148.77 Ac Lts 1, 2, 3, 4 & Accr in NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 123,025.00	\$ 124,450.00



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Buildings	\$ 3,930.00	\$ 3,930.00
Total	\$ 126,955.00	\$ 128,380.00

County Assessor's Recommendation: Amland is not based on income & production, but on market value of sales used between a three year period (10/1/09 thru 9/30/12) supported by state law. Land is equalized based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of Nebraska. Recommend no change. Land \$124,450 Bldgs \$3,930 Total \$128,380.

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. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013019 – Morey Cade – Parcel 64079822 – Sec 26-5-15 40 Ac SE ¼ SW ¼

	Protested Valuation	Requested Valuation
Land	\$ 108,405.00	\$ 91,805.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 108,405.00	\$ 91,805.00

County Assessor's Recommendation: Amland is not based on income & production, but on market value of sales used between a three year period (10/1/09 thru 9/30/12) supported by state law. Land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$108,405 No Bldgs.

Motion by Wittmann, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013020 – Morey Cade – Parcel 640059031 – Sec 22-5-15 38.73 Ac SE ¼ NE ¼ Ex Hwy

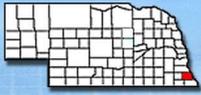
	Protested Valuation	Requested Valuation
Land	\$ 101,325.00	\$ 83,195.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 101,325.00	\$ 83,195.00

County Assessor's Recommendation: Amland is not based on income & production, but on market value of sales used between a three year period (10/1/09 thru 9/30/12) supported by state law. Land is equalized with other land in the county, based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$101,325 No Bldgs No sales presented.

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. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013021 – Yolanda Peck – Parcel 640029086 – Sec 3-5-12 5 Ac Beg 1429.9' E of NW Corn NE ¼ S 372.2' W 577.7' N 382'

	Protested Valuation	Requested Valuation
Land	\$ 16,500.00	\$ 16,500.00
Buildings	\$ 11,480.00	\$ 10,730.00
Total	\$ 27,980.00	\$ 27,230.00



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County Assessor's Recommendation: 7/15/13 Exterior & interior inspection with Yolanda Peck. House in poor condition. Recommend Land \$16,500 Bldgs \$10,730 Total \$27,230.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013022 – Marjorie Boatman – Parcel 640024424 – Sec 28-4-16 80 Ac – E ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 163,365.00	\$ 126,170.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 163,365.00	\$ 126,170.00

County Assessor's Recommendation: No FSA maps provided. Checked GIS soil maps and made changes regarding rock quarries and some grass/timber area. No sales provided. Land is equalized with other land in county, based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of NE. Recommend: Land \$161,800 No Bldgs.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013023 – Marjorie Boatman – Parcel 640024025 – Sec 25-4-15 195.48 Ac – NE ¼, E ½ NW ¼ Ex Hwy (Incl a Band RR ROW)

	Protested Valuation	Requested Valuation
Land	\$ 492,400.00	\$ 374,090.00
Buildings	\$ 1,610.00	\$ 400.00
Total	\$ 494,010.00	\$ 374,490.00

County Assessor's Recommendation: No sales provided. Reviewed GIS soil layer map, saw no changes. Bldgs will be reviewed in 2014 changes will be applied in 2015. Land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of NE. Recommend no change. Land \$492,400 Bldgs \$1,610 Total \$494,010.

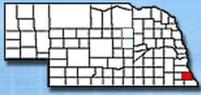
Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013024 – Sue A Cowan – Parcel 640097553 – Lots 1 & 16 Blk 8 Brownville Original Town

	Protested Valuation	Requested Valuation
Land	\$ 1,185.00	\$ 1,185.00
Buildings	\$ 500.00	\$ 0.00
Total	\$ 1,685.00	\$ 1,185.00

County Assessor's Recommendation: 12x24 tool Shed with attached lean-to is placed between Blocks 8 & 9 and between Water & Main Streets, Brownville Original Town. It was established that Sue Cowan does own the building. It is not on the above Brownville O.T. Blk 8 Lts 1 & 16. It will be put on an improvement on leased land card with the value of \$500. Removed from this property card. Recommend Land \$1,185 No Bldgs. New IOLL Card Bldgs only \$500.

Motion by Wittmann, seconded by Bohling to concur with the Nemaha County Assessor on the changes. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



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Protest Number 2013025 – Judith Ann Anderson – Parcel 640050182 – Sec 4-5-14 69.41 Ac – Frl NW ¼ NW ¼ & Lt 1 in W ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 153,405.00	\$ 138,035.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 153,405.00	\$ 138,035.00

County Assessor’s Recommendation: No sales were provided. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$153,405. No Bldgs.

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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013026 – Gibbs Farms Inc, - Parcel 640053483 – Sec 23-5-14 88.39 Acres Lt 1 of 6, Lt 3 of 6, Pt Lt 2 of 10, Lt 2 of 1, Lt 2 of 9, Exc Hwy

	Protested Valuation	Requested Valuation
Land	\$ 248,470.00	\$ 199,230.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 248,470.00	\$ 199,230.00

County Assessor’s Recommendation: No sales were provided. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$248,470.

Motion by Bohling, seconded by Wittmann to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013027 – A.D. & Margie H. Gibbs, Trustees – Parcel 640096662 – Sec 24-5-14 63.71 Ac – E ½ NE ¼ Ex 11.37 Ac Tr in NE Corn & Less .86 Ac in SW Corn E ½ NE ¼

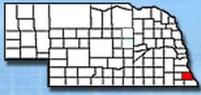
	Protested Valuation	Requested Valuation
Land	\$ 164,540.00	\$ 117,785.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 164,540.00	\$ 117,785.00

County Assessor’s Recommendation: No sales were provided. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$164,540. No Bldgs.

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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013028 – Gibbs Farms Inc – Parcel 640030823 – Sec 14-5-14 587.66 Ac – NE ¼ SW ¼, Lts 2 thru 5, N ½ SE ¼, SW ¼ SE ¼, NE ¼, NW ¼ Exc Hwy

	Protested Valuation	Requested Valuation
Land	\$ 1,525,630.00	\$ 1,416,421.00
Buildings	\$ 8,305.00	\$ 8,305.00



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Total	\$ 1,533,935.00	\$ 1,424,726.00
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County Assessor's Recommendation: Amland is based on market value of sales for three years study (10/1/2009 thru 9/30/12). Land is equalized based on the soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$1,525,630 Bldgs \$8,305 Total \$1,533,935.

Motion by Wittmann, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013029 – L & H Investment, Harry Larson – Parcel 640066259 – Sec 36-6-15 93.82 Ac NE ¼ N of Senora Crk Pt NE ¼ NE ¼ Pt NW ¼ NE ¼ lts 2, 3, 6, 7 E ½ SW ¼ NE ¼ - Ex 9.18 Ac Pt Tract 1 Wetlands

	Protested Valuation	Requested Valuation
Land	\$ 90,285.00	\$ 54,485.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 90,285.00	\$ 54,485.00

County Assessor's Recommendation: 7/17/13 Mr. Larson provided me with his FSA Maps. Land use was changed to reflect the maps. Recommend: Land \$68,820 No Bldgs. Property will be review on annual basis due the recapture of farm ground from the 2011 flood. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013030 – L & H Investments, Harry Larson – Parcel 640066305 – Sec 36-6-15 223.20 Ac SE ¼ SW ¼ Ex Tract 2 N 334.90' lying E of NRD ROW & Ex RR, SE ¼, also NE ¼ lying S of Senora Creek & Ex 23.02 Ac Tract 2 Wetlands Easement

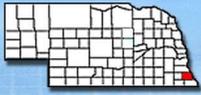
	Protested Valuation	Requested Valuation
Land	\$ 365,235.00	\$ 172,740.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 365,235.00	\$ 172,740.00

County Assessor's Recommendation: 7/17/13 Mr. Larson provided me with FSA Maps. Land use was changed to reflect the maps. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept. State of NE. Property will be reviewed on annual bases due to the recapture of farm ground from the 2011 flood. Recommend: Land \$205,215.

Motion by Hutton, seconded by Bohling to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013031 – L & H Investments, Harry Larson – Parcel 64006597 – Sec 25-6-15 87 Ac S ½ Sec W Missouri River E of Ln Desc Beg 57' E NE Cor ½ SW ¼ SEly to Pt 372.9' W of S Qtr Cor Sec 25 & Ex 63 Ac Pt Tract 1 Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 96,370.00	\$ 52,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 96,370.00	\$ 52,000.00



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County Assessor's Recommendation: 7/17/13 FSA Maps were provided. Land use was changed to reflect the maps. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of NE. Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Recommend: Land \$59,825 No Bldgs. Land claimed by the river should be addressed next year by the commissioners.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013032 – L & H Investments, Harry Larson – Parcel 640065589 – Sec 25-6-15 62 Ac ½ Sec Lying W Missouri Rivr Lt 1-2 1 Acre Sec 26 Lying NE ¼ NE ¼ Betw RR ROW & Rivr Bnk Ex RR

	Protested Valuation	Requested Valuation
Land	\$ 51,050.00	\$ 35,000.00
Buildings	\$ 110.00	\$ 0.00
Total	\$ 51,160.00	\$ 35,000.00

County Assessor's Recommendation: 7/17/13 FSA Maps provided. 47 acres are in Wetlands Reserve Easement, remaining 15 acres are in grass/timber. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of NE. Recommend no change to Land \$51,050 Remove Value of Bldg to \$0 Total \$51,050. Land claimed by the river should be addressed next year by the commissioners.

Motion by Hutton, seconded by Bohling to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013033 – L & H Investments – Parcel 640066348 – Sec 30-6-16 51.783 Ac – 5.69 Ac Tr SW ¼ SW ¼, Sec 31-6-16 Tr Beg 2690' N SW Cor N 2590' E 500' SE 4511.7' W 1320' NW alng Senora Cr to Beg Ex 3.597 Ac Tr NE SW & Ex 73.50 Ac Pt Tract 1 Wetlands Easement in both

	Protested Valuation	Requested Valuation
Land	\$ 104,195.00	\$ 40,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 104,195.00	\$ 40,000.00

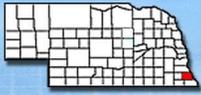
County Assessor's Recommendation: 7/17/13 FSA maps provided. Land use was changed to reflect the map. Land is equalized with other county land based on the capability groups in the land classification groups provided by the Property Tax Administrator. Land claimed by the river should be addressed next year by the commissioners. Recommend: Land \$54,555 No Bldgs.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013034 – Mark Caspers – Parcel 640022103 – 173.12 Acres in 12-4-13

	Protested Valuation	Requested Valuation
Land	\$ 394,270.00	\$ 364,168.00
Buildings	\$ 57,765.00	\$ 57,765.00
Total	\$ 452,035.00	\$ 421,933.00

County Assessor's Recommendation: FSA Maps provided. Land use was changed to reflect the maps. Land is equalized with other land in the county based of the capability groups in the land classification groups provided



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by the Property Assessment Tax Administrator. Recommend: Land \$ 391,410 Bldgs \$57,765 Total \$449,175. No sales were provided.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013035 – Marvin D Caspers – Parcel 64006673 – NW ¼ 24-4-13

	Protested Valuation	Requested Valuation
Land	\$ 340,920.00	\$ 277,195.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 340,920.00	\$ 277,195.00

County Assessor’s Recommendation: FSA maps provided. Land use was changed to reflect the maps. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Assessment Tax Administrator. Recommend: Land \$308,800 No Bldgs. No sales were provided.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013036 – Marvin D Caspers – Parcel 640027261 – 99.9 Ac NE ¼ 35-5-14

	Protested Valuation	Requested Valuation
Land	\$ 329,195.00	\$ 254,757.00
Buildings	\$ 5,160.00	\$ 5,160.00
Total	\$ 334,355.00	\$ 259,917.00

County Assessor’s Recommendation: FSA maps provided. Land use was changed to reflect the maps. All agland properties in the county uses 1 acre for the home site, this excludes rural residential properties that may have a survey of less than 1 acre. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property assessment Tax Administrator. Recommend: Land \$327,675 Bldgs \$5,160 Total \$332,835. No sales provided.

Motion by Hutton, seconded by Bohling to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013037 – Jane C Smith – Parcel 640027164 – N ½ SW ¼ 32-3-14

	Protested Valuation	Requested Valuation
Land	\$ 222,475.00	\$ 165,139.00
Buildings	\$ 635.00	\$ 0.00
Total	\$ 223,110.00	\$ 165,139.00

County Assessor’s Recommendation: No sales provided. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Tax Administrator. No FSA Maps provided to check crop acres. Buildings worn out. Recommend Land \$222,475 Bldgs \$0 Total \$222,475. Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013038 – Jane C Smith – Parcel 640096859 – E ½ SE ¼ Except North 300 Feet of the East 435.60 Feet in 29-5-14 77 Acres

	Protested Valuation	Requested Valuation
Land	\$ 188,880.00	\$ 145,128.00



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Buildings	\$ 0.00	\$ 0.00
Total	\$ 188,880.00	\$ 145,128.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$188,880 No Bldgs.

Motion by Wittmann, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013039 – Jane C Smith – Parcel 640094503 – 63.8 Acres in E ½ SE ¼ 31-5-14

	Protested Valuation	Requested Valuation
Land	\$ 122,230.00	\$ 104,404.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 122,230.00	\$ 104,404.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$122,230 No Bldgs.

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. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013040 – Jane C Smith – Parcel 640055435 – SW ¼ NE ¼, E ½ NE ¼ 32-5-14

	Protested Valuation	Requested Valuation
Land	\$ 219,505.00	\$ 195,511.00
Buildings	\$ 1,160.00	\$ 1,160.00
Total	\$ 220,665.00	\$ 196,671.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$ 219,505 Bldg \$ 1,160 Total \$220,665.

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. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013041 – J. Randel Smith – Parcel 640023487 - SE ¼ less rd ROW 29-4-14

	Protested Valuation	Requested Valuation
Land	\$ 396,050.00	\$ 371,790.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 396,050.00	\$ 371,790.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$396,050 No Bldgs.

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. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.



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Protest Number 2013042 – Cloverdale Farms Inc – Parcel 640023525 – 324 Acres in 34-4-14

	Protested Valuation	Requested Valuation
Land	\$ 951,830.00	\$ 904,209.00
Buildings	\$ 36,725.00	\$ 36,725.00
Total	\$ 988,555.00	\$ 940,934.00

County Assessor’s Recommendation: FSA Maps were provided to check land use and changes were made to reflect the maps. Copies of the agland record prior to change and after changes are attached. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$951,820 Bldg \$36,725 Total \$988,545.

Motion by Wittmann, seconded by Bohling to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013043 - Deer Creek Corp – Parcel 640052053 – 234.11 Acres in 33-4-14

	Protested Valuation	Requested Valuation
Land	\$ 680,510.00	\$ 536,543.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 680,510.00	\$ 536,543.00

County Assessor’s Recommendation: 7/17/13 Mark Caspers brought in Deer Creek Crop. FSA Maps and we went over the changes Mr. Caspers thought should be made, but we both agreed that they were so small we agreed no changes in land use would be made. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$680,510 No Bldgs.

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. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

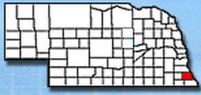
Protest Number 2013044 – HLG Farms II LLC, William E Hanigan – Parcel 640066461 – Sec 35-7-15, 91.80 Ac – Accr to Sec 35, Lt 1 to 2, Lt 1 to 1, Lt 1 to 3, Situs: 35-7-15

	Protested Valuation	Requested Valuation
Land	\$ 193,390.00	\$ 134,655.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 193,390.00	\$ 134,655.00

County Assessor’s Recommendation: Reviewed maps that were provided. Nemaha County uses deed acres not GIS acre count. I would suggest perhaps a survey be done on this accreted ground. The acre count is off by 9.49 acres. Deed acres being less than GIS acre count. Attached is a copy of changes that were made to the parcel. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$193,375 Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Land claimed by the river should be addresses next year by the commissioners.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013045 – HLG Farms II LLC, William E Hanigan – Parcel 640065554 – Sec 11-6-15 81.50 Ac – N 1000’ M/L of Sec 11 E of Missouri river, Situs: 11-6-15 Sec



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	Protested Valuation	Requested Valuation
Land	\$ 141,365.00	\$ 110,305.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 141,365.00	\$ 110,305.00

County Assessor's Recommendation: Maps were provided. Land use was changed in the GIS mapping system but not in the TerraScan Property Record System prior to notice of valuation being sent out on June 1, 2013. Changes were corrected, see attached sheets. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$15,545 No Bldgs. Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Land claimed by the river should be addressed next year by the commissioners. Motion by Hutton, seconded by Bohling to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013046 – HLG Farms II LLC, William E Hanigan – Parcel 640065546 – Sec 2-6-15, 574.24 Ac – All of Section E of River, Situs: 2-6-15 Sec, Nemaha County

	Protested Valuation	Requested Valuation
Land	\$ 697,015.00	\$ 418,473.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 697,015.00	\$ 418,473.00

County Assessor's Recommendation: Reviewed maps that were provided. Nemaha County uses deed acres not GIS acres. Attached is a copy of changes that were made to this parcel. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$696,260 No Bldgs. Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Land claimed by the river should be addresses next year by the commissioners.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013047 – Barbara Stramel – Parcel 640024076 – Sec 26-4-15 2.03 Ac Tr Comm @ SE Corn of SW ¼, W 204.88' to POB W 364.66' NEly 306.20' Ely 104.70' SEly 225.41' Sly 178.13' to POB

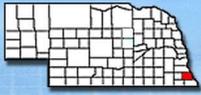
	Protested Valuation	Requested Valuation
Land	\$ 8,220.00	\$ 8,220.00
Buildings	\$ 66,845.00	\$ 62,570.00
Total	\$ 75,065.00	\$ 70,790.00

County Assessor's Recommendation: 7/19/13 Inspected the house with Ms. Stramel. Exterior & interior inspected. House had many problems. Recommend Land \$8,220 Bldg \$62,570 Total \$70,790.

Motion by Wittmann, seconded by Bohling to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013048 – Elm Tree Farm Inc – Parcel 640056512 – Sec 6-4-16 197.56 Ac – All Sec 16 S of Missouri River (Lt 1-2 & Accr)

	Protested Valuation	Requested Valuation
Land	\$ 180,915.00	\$ 19,750.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 180,915.00	\$ 19,750.00



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County Assessor's Recommendation: I have attached our GIS land use map for the above parcel. The property record card has the following listed: Dry-31.99 ac Grass-17.74 ac Grass/timber-28.40 ac Waste-119.43 Total Acres: 197.56 The map provided from Elm Tree Farm Inc. did not show the dry ground area of 16.56 acres otherwise our maps were very similar. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend not change. Land \$180,915 No Bldgs.

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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013049 – Elm Tree Farm Inc – Parcel 640054501 – Sec 15-4-16 119 Ac – Pt Lts 2-4 Lyng in S ½ SE ¼, SE ¼ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 238,235.00	\$ 210,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 238,235.00	\$ 210,000.00

County Assessor's Recommendation: I have attached the GIS Land use map on the above parcel. Record card as the following listed: Dry-100.55 ac Grass/timber-1.76 ac Waste-4.69 ac Total-119 acres. We do go by deed acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$238,235 No Bldgs.

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. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013050 – James H Kite – Parcel 640078265 - Sec 31-5-15 38 Ac SE ¼ SW ¼ Ex 2 Ac Tract

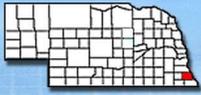
	Protested Valuation	Requested Valuation
Land	\$ 87,905.00	\$ 65,375.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 87,905.00	\$ 65,375.00

County Assessor's Recommendation: Nebraska Revised Statute 77-1301 states: All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. I'm sorry to say no allowances are made due to natural occurrences, such as drought, flooding, or tornados. The land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment Administrator. Recommend no change. Land \$87,905 No Bldgs.

Motion by Wittmann, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013051 – Kite Life Estate/Evelyn Kite, James H Kite – Parcel 640059465 – Sec 31-5-15 120 AC NE ¼ SW ¼ W ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 309,365.00	\$ 265,000.00
Buildings	\$ 0.00	\$ 0.00



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Total	\$ 309,365.00	\$ 265,000.00
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County Assessor's Recommendation: Nebraska Revised Statute 77-1301 states: All real property in this state subjected to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. I'm sorry to say no allowances are made due to natural occurrences, such as drought, flooding, or tornados. The land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment Administrator. Recommend no change. Land \$309,365 No Bldgs.

Motion by Wittmann, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013052 – Richard & Linda Moody – Parcel 640109688 – Sec 4-5-14 113.33 Ac S ½ NE ¼ Frl NE 1.4 NE ¼ Ex N 717.75' of E 237.55' of NE ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 287,590.00	\$ 224,535.00
Buildings	\$ 195,515.00	\$ 195,515.00
Total	\$ 483,105.00	\$ 420,050.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. There documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

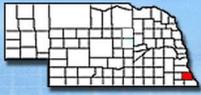
Protest Number 2013053 – Richard Moody – Parcel 640072690 – Sec 6-5-15 114 Ac – E ½ SE ¼, E ½ W ½ SE ¼ Ex 712.66 of West 1934' of S 366.74' in S ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 373,270.00	\$ 290,800.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 373,270.00	\$ 290,800.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. There documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013054 – Richard & Linda Moody – Parcel 640096239 – Sec 27-6-14 25 Ac East 825' of the NW ¼ SW ¼



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	Protested Valuation	Requested Valuation
Land	\$ 73,630.00	\$ 65,305.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 73,630.00	\$ 65,305.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013055 – Richard & Linda Moody – Parcel 640030300 – Sec 33-6-14 198.30 Ac S 68 Ac of West ½ SW ¼ E ½ NW ¼ NW ¼, NW ¼ Ex S 389.16' of the W 40.77' & Lot 1

	Protested Valuation	Requested Valuation
Land	\$ 321,385.00	\$ 290,255.00
Buildings	\$ 15,950.00	\$ 15,950.00
Total	\$ 337,335.00	\$ 306,205.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend no change.

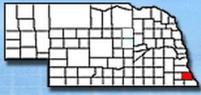
Motion by Wittmann, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013056 – Richard & Linda Moody – Parcel 640055877 – Sec 7-5-15 160 Ac NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 489,380.00	\$ 387,795.00
Buildings	\$ 24,605.00	\$ 24,605.00
Total	\$ 513,985.00	\$ 412,400.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



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Protest Number 2013057 – Richard & Linda Moody – Parcel 640063519 – Sec 27-6-14 125.83 Ac SW ¼ Ex E 825’ of NE ¼ SW ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 373,650.00	\$ 307,165.00
Buildings	\$ 500.00	\$ 0.00
Total	\$ 373,650.00	\$ 307,165.00

County Assessor’s Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) “Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value”. I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. There documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013058 – Caseys Retail Company – Parcel 640037941 – Calvert First Add to Auburn Blk 16 Lt 1, Lt 2 & Lt 3 Ex S 5’

	Protested Valuation	Requested Valuation
Land	\$ 20,300.00	\$ 20,300.00
Buildings	\$ 161,700.00	\$ 87,228.00
Total	\$ 182,000.00	\$ 107,528.00

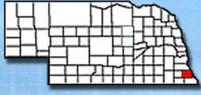
County Assessor’s Recommendation: Canopies do not fall under the trade fixture definition, meaning machinery and equipment regardless of the degree of attachment to real property, used directly in commercial, manufacturing or processing activities conducted on real property. (NE State Statute 77-105 attached.) Canopies are not needed to insure the pumping of gasoline. It is a fixture not a trade fixture. Gasoline storage tanks fall under the definition of real property (NE State Statute 77-103 attached.) Gasoline pumps are trade fixtures; they are used directly in the pumping of gasoline, and should be listed on personal property returns. Our property records indicate that the canopy is on real estate, no value is listed for gasoline storage tanks on real estate, and no gas pumps are listed on 2013 personal property return. There is a possibility the canopies have depreciate out of the recovery time. Storage tanks to be added in 2014. Recommend no change for 2013. Land \$20,300 Bldgs \$161,700 Total \$182,000.

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. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013059 – Dale Jacobson – Parcel 640078753 – Sec 7-4-16 27.13 Ac Sec 12-4-15 Sec 7-4-16 Tract 9

	Protested Valuation	Requested Valuation
Land	\$ 28,210.00	\$ 24,835.00
Buildings	\$ 32,285.00	\$ 32,285.00
Total	\$ 60,495.00	\$ 57,120.00

County Assessor’s Recommendation: No sales were provided. The change that occurred brought all 1st acre home site in the county to be valued the same, which is at \$6,000. Recommend no change. Land \$24,835 Bldg \$32,285 Total \$60,495.



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Motion by Bohling, seconded by Wittmann to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013060 – Luke Avery – Parcel 640094112 – Sec 34-4-13 10.15 AC – N 665’ of the S 1426’ of the W 665’

	Protested Valuation	Requested Valuation
Land	\$ 33,825.00	\$ 33,825.00
Buildings	\$ 118,315.00	\$ 88,000.00
Total	\$ 152,355.00	\$ 121,825.00

County Assessor’s Recommendation: 7/16/13 exterior & interior inspection made with Mrs. Deb Avery. No water or sewer to smaller house. Main house is in the middle of remodeling. This property was purchased on 4/8/13 for the amount of \$138,000. Recommend: Land \$33,825 Bldgs \$100,505 Total \$134,330.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 2:07 p.m.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 14th day of August, 2013.

Joyce Oakley
County Clerk