



Merrick Board of Equalization Minutes



June 26, 2014

The Merrick County Board of Equalization met Thursday, June 26, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. Deputy County Attorney Kunz was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Jefferson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Hahn led the Pledge of Allegiance to the Flag.

The County Clerk's recording is the official record of the Board of Equalization Tax Protest hearings.

Agenda: Moved Jefferson, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

Tax Protests: Arline Baird, came before the Board for parcel #3935 and said that this was just informational. The dryland is all grass, because it has not been farmed. Brian and Amy Buhlke, parcel 1964.02, said they have had their home appraised two times now and it was appraised for \$550,000.00 which is less than what the Assessor has it assessed at. It sits on 1.22 acres and they are still putting on siding, brick, & doing some electrical on the back of the house. Buhlke said he would hope that when they are done his home would be worth a lot more but doesn't understand how it can be assessed so high but appraised lower. He would like the Board to reconsider the valuation. Miles McGinnis, parcel 3321, gave pictures of the inside of his home to the Board that were taken before he came to the meeting. McGinnis paid \$38,000.00 and now it is assessed at \$155,000.00 the only addition to the house is an oversized garage package. He has an appointment with the Assessor tomorrow to look at it. The house just has temporary walls up for four bedrooms and kitchen. He is disputing the improvements to the value of the home now. Art Moeller, parcel #4740, said this ground is sand and gravel. The top soil was removed years ago when a former owner leveled it. This ground yields approximately 123.9 bushels and is valued more than ground that yields 138.60 bushels. The yields on this ground is always low because of the soil. Moeller presented the Board with figures showing his other ground and what the yields from them are and the assessed value of each one. Moeller showed the Board that he has 60 acres that is assessed at \$222,640.00 and yields approximately 138.60 bushels, another piece assessed at \$681,870.00 and yields about 157.50 bushels, another 80 acres assessed at \$350,355.00 and yields about 158.20 bushels. So this parcel is 80 acres and yields about 123.90 bushels and is assessed at \$300,965.00. This parcel is assessed too high for the yield. Karen Emerson said they live in Beatrice and there have been no improvements to this property at lot Lot 7 Bucktail Lake since they purchased it in 2012 for \$66,000.00. They have cleaned up the landscape and painted the inside. It is a double wide set on a foundation and they put a roof over it and siding on it and there is no heat. She feels the sale should be a good reference point. She is disputing the value of the structure. This structure is not comparable to other structures at Bucktail Lake. They are next to Rod Pollard, they do have their own septic system but there is one well for three lots. They plan to tear down this down and build a permanent home in ten years. She feels that the assessed value should be \$66,000.00 which is what they paid for it. **Protests read into record:** Lance Hermansen, parcel #3520.10, Richard Ahlschwede parcel #2518, Chad and Staci Lemburg, parcel #599, Harold Zmek, parcel #5382, Tom and Julie Janky, parcel #5178, John Hiser, parcel #5828, Robert and Bessie Rubaha, parcel #2013, David Ferris, parcel #3732, Cornhusker Swine Inc. c/o Scott Schelkopf, parcel #772.29, John Prosocki, parcel #917, Allen Freeman, ID#GJ223736, Donald Grim, parcel #1911.01, and Kris Erickson, parcel #1507 and #1508.

Move Kucera, second Jefferson to recess at 10:05 a.m. till Wednesday, July 2, 2014 at 4:00 p.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk

July 2, 2014

Moved Kucera, second Graves to reconvene at 4:00 p.m. Roll Call: All Ayes.

Graves led the Pledge of Allegiance to the Flag.

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Agenda: Clerk Wichmann told the Board there was a typo beside the words read into record that the time and date that were there should not be and Frances Ballou had withdrawn her protest and James Vanderheiden was not going to be present for his protest. Moved Jefferson, second Graves to approve the agenda with the corrections. Roll Call: All Ayes.

Tax Protests: Jay (Joseph) Wemhoff said parcel #799.25 is a cabin on Bucktail Lake. The house has not had anything done to it for twelve years. Donald Miller said parcel #4767 has an increase of 118% since 2009. Parcel #5243 according



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to his figures is \$4,967.00 an acre and parcel #4296 has wetland reserve land on it. Janis Shultz said she was contesting parcel #4726 in section 29. This is 81 acres and it has a light line right through the middle, short rows because of the Warm Slough, and irrigation does not run through. Assessor Placke told Shultz land is assessed based on sales not productivity, but it used to be. On parcel #4367, there is 13.8 acres of certified farm ground that is alkali and not a good crop and 143 acres grass that has a lot of alkali and so grass is not that good. Parcel #4784 is 14 acres and it has a lot of gravel and is hard to irrigate. The rows have to run west to east and you do not get optimal rent for this kind of ground. Richard Fredrick said he does not own the well on parcel #5841. It has water holes so those spots do not produce crops. He cash rents this and charges his renter for dry land. Lawrence Dohmen said on parcel 13 there are 15 acres of certified wetlands. They have raised one crop since they purchased it in 2005. Rod Pollard said on parcel #779.18 there has been no change in the home since they built it eleven years ago. Last sale on the lake was two years ago for \$65,000.00. On parcel #941.00 there is just a shed. Dale Burch said parcel #779.04 is a home on Bucktail Lake south of Clarks. From 2008 to 2014 the value has went from \$215,650.00 to \$321,120.00. That is around \$105,000.00 over that time. There has been one small improvement of a bathroom. His valuation is higher than any other property at the lake except for one. They have approximately 3,600 square feet. Gary Rosacker, for Linda Rosacker said that parcel #4533 is 25% cottonwood trees and the rest is grass to feed his wife's horses. R Triangle/Mike Reeves said he does not plan on selling parcel #1493 or parcel #1492. Reeves read the definition of accretion to the Board. Reeves said that he was upset and he doesn't get upset easily. The definition of accretion is why Hamilton and other counties in Nebraska and across the nation have chosen not to proceed with taxation of accretion lands based on the thread of the river. He said he understands the County needs money but tax the land. He will support the new fire station and the schools. The definition clearly states firm ground or deposit. He strongly encourages the Board to redraw the accretion land boundaries to contain on the firm ground or deposits that are attached to existing property for taxation purposes. He is not against taxes, just unjust taxes and the Bureau of Reclamation owns the river. Nathan Musgrave said parcel #4085 is on 19 acres by Archer. They bought the ground for \$30,000.00 and the county has it valued at \$60,000.00 but a large chunk of the ground is creek. The house is valued at \$165,000.00 and they built that themselves. In order to get a loan the bank got and appraisal that valued the house at \$143,000.00. The home has 1780 square feet and 1 1/2 stories. Another house sold last month in Archer for \$140,000.00 that was landscaped and finished. Musgraves said that Jim Graves surveyed the parcel and then Mike Meyer came in and Meyer understood FEMA differently than Graves. They have not been able to finish the home because of taxes and the FEMA burden. Raymond Hebda said parcel #155 is not an acreage it is his home and his business. His neighbor has put dirt in the ditches in three areas that stops the flow of water and it backs up in his field. If the neighbor wants driveways, culverts need to be put in. Eric Collazo has parcels #2139.01 and #2142.01 and said that Hamilton County has their home on Bush Island and Hamilton County has been contacted to correct the problem. The boundaries have changed so he wanted to know if he needed to get another deed or what he needed to do. Protests read into record: Jerome Paczosa, parcels #73, #37, #80 and #80.01, Bryan Foxhoven, parcel #881.01, John Prettyman, parcel #3345, Don Lewis, parcel #1410, Hooker Brothers Construction parcels #5038 and #5501, Kent Carlson, parcel #2502, Robert Murray Revocable Trust, parcel #4315, James Vanderheiden, parcel #1580.12, Darby Greenway, parcel #6013, Darby Greenway/Deb Demuth, parcel #6006, Robert Dubas, parcel #5586, Gerald Dittmer, parcel #1461, Stewart Auto/Mark Carlson, parcel #2735, Rudolph Kruse Jr, parcel #5139, and Stephen Letts, parcel #768.22.

Recess: Moved Kucera, second Graves to recess at 7:10 p.m. until 1:30 p.m. on Tuesday, July 22, 2014. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk

July 22, 2014

Moved Kucera, second Graves to reconvene at 1:30 p.m. Roll Call: All Ayes.

Assessor Placke read all the property valuation protest recommendations to the board. Protest 20140030 for Richard Fredrick for parcel# 5841 was discussed. Weller said he would like to see .17 acres at 2A1 dropped to 3A1 and decrease the value and 8.99 acres at 3A dropped to 4A and decrease the value for a reduction of \$7,070.00 off land value. Moved Weller, second Graves to a spot adjustment for Protest 20140030 for Richard Fredrick for parcel# 5841. Roll Call: All Ayes. Protest 2014001919, for Kris Erickson for parcel#1507, protest 20140031 for Kris Erickson for parcel #1508, protest 20140049 for R Triangle LLC for parcel #1493, protest 20140050 for R Triangle LLC for parcel #1492, and protest 20140053 for Gerald Dittmer for parcel #1461 were set aside for further discussion by the Board because of accretion. Graves had some concerns on the valuation of accretion. Assessor Placke said they are valuating in between the banks of the river all the same down the line. Graves feels there should be two different values for accretion. When



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asked what they are assessing recreation at, Placke said there is no classification for it. Placke said that if the Board wants to change the values on accretion they can appeal to TERC but she will not support the Board.

Final Property Valuation Protest Decisions for 2014

#20140001 Lance & Scherry G. Hermansen parcel 3520.1 Assessor Recommendation: Reduce due to condition supported by appraisal and sale. Board Decision: Reduce value based on Assessor's recommendation.

#20140002 Arline Baird parcel 3935 Assessor Recommendation: Update land use & value accordingly. Board's decision: Reduce value based on Assessor's recommendation.

#20140003 Brian & Amy Buhlke parcel 164.02 Assessor Recommendation: Corrected square footage to match appraisal. Reduced quality & added 5% function due incomplete exterior. Board's Decision: Reduce value based on Assessor's recommendation.

#20140004 Richard A. Ahlschwede parcel 2518 Assessor Recommendation: Reduce value supported by the sale & condition. Board's decision: Reduce value based on Assessor's recommendation.

#20140005 Karen & Larry Emerson parcel 779.17 Assessor Recommendation: Reduce due to condition value supported by the sale. Board's decision: Reduce value based on Assessor's recommendation.

#20140006 Miles McGinnis parcel 3321 Assessor Recommendation: Reduce value based upon incomplete interior & not functional. Board's decision: Reduce value based on Assessor's recommendation.

#20140007 Chad & Staci Lemburg parcel 599 Assessor's Recommendation: Increase value due a change in square footage from garage to livable area. Board's decision: Increase value based upon Assessor's recommendation.

#20140008 Darlene Wemhoff parcel 779.25 Added basement square footage & reduced value due to condition & quality. Board's recommendation: Reduce value based on Assessor's recommendation.

#20140009 Donald E. Grim parcel 1911.01 Assessor's Recommendation: No change. Mobile home value didn't go up for 2014. Not farmland valued as improved acreage.

#20140010 Harold Zmek parcel 5382 Assessor's Recommendation: Update land use for irrigated grass & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140011 Arthur Moeller parcel 4740 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.

#20140012 Tom & Julie Janky parcel 5178 Assessor's Recommendation: Update land use for grass & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140013 John Hiser parcel 5828 Assessor's Recommendation: No change. Valued as improved acreage.

#20140014 Robert F. Rubaha & Bessie K. Rubaha parcel 2013 Assessor's Recommendation: Updated land use & valued accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140015 David R. Ferris parcel 3732 Assessor's Recommendation: Update land use – dry – grass & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140016 Cornhusker Swine Inc. C/O Scott Schlkopf parcel 772.29 Assessor's Recommendation: Reduce value due to condition. Board's decision: Reduce value based upon Assessor's recommendation.

#20140017 Jerome Paczosa parcel 73 Assessor's Recommendation: Updated land use for CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.



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- #20140018 Jerome Paczosa parcel 37 Assessor's Recommendation: Update land use for CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140019 Kris Erickson parcel 1507 Assessor's Recommendation: No change. Value according to the market. Board's decision: After review by the Board of equalization, no change.
- #20140020 John E. Prosocki parcel 917 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon Assessor's recommendation.
- #20140021 Donald C. Miller parcel 4767 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140022 Donald C. Miller parcel 4296 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140023 Donald C. Miller parcel 5243 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140024 Allen Freeman parcel 8252 Assessor's Recommendation: No change. Value according to the sale. Board's decision: No change based upon the Assessor's recommendation.
- #20140025 Janis Shultz parcel 4726 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140026 Janis Shultz parcel 4367 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140027 Janis Shultz parcel 4784 Assessor's Recommendation: No change. Value support by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140028 John Prettyman parcel 3345 Assessor's Recommendation: Reduce value for equalization. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140029 Bryan C. Foxhoven parcel 881.01 Assessor's Recommendation: Reduce value based on the sale. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140030 Richard Fredrick parcel 5841 Assessor's Recommendation: No change supported by the market. Board's decision: After review by the Board of Equalization, change as indicated: .17 acres 2A1 drop to 3A1 decrease value; 8.99 acres 3A drop to 4A decrease value.
- #20140031 Kris Erickson parcel 1508 Assessor's Recommendation: No change. Value supported by the market. Board's decision: After review by the Board of Equalization, no change.
- #20140032 Donald Lewis parcel 1410 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No changed based upon Assessor's recommendation.
- #20140033 Rod & Loretta Pollard parcel 779.18 Assessor's Recommendation: Reduce living space in basement & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140034 Loretta Pollard parcel 941 Assessor's Recommendation: Reduce quality & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140035 Frances Ballou parcel 4805 Protest was withdrawn per the protestor's request.



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- #20140036 Hooker Brothers Const. Co. parcel 5038 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140037 Hooker Brothers Const. Co. parcel 5501 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140038 Kent A. Carlson parcel 2502 Assessor's Recommendation: Reduce value due to condition. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140039 Lawrence A. & Wilma Jean Dohmen parcel 13 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140040 Jerome Paczosa parcel 80 Assessor's Recommendation: Change 9.53 to CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140041 Jerome Paczosa parcel 80.01 Assessor's Recommendation: Change 7.38 to CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140042 Dale & Claudia Burch parcel 779.04 Assessor's Recommendation: Corrected square footage increased depreciation. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140043 Rudolph L. Kruse Jr. parcel 5139 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140044 James Vanderheiden parcel 1580.12 Assessor's Recommendation: Corrected square footage. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140045 Robert J. Murray Rev. Trust parcel 4315 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140046 Darby S. Greenway/Deborah A. Demuth parcel 6013 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140047 Darby S. Greenway/Deborah A. Demuth parcel 6006 Assessor's Recommendation: Remove home site change to farm site & value accordingly. Review 2015. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140048 Linda Rosacker parcel 4533 Assessor's Recommendation: Adjust land use & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140049 R Triangle LLC parcel 1493 Assessor's Recommendation: Change cabin value to #1492. Land value supported by the market & remove farm site. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140050 R Triangle LLC parcel 1492 Assessor's Recommendation: Move cabin value from 1493 to this parcel add cabin site. Increase value of cabin due to adding to existing structure without building permit. Board's recommendation: Increase value based upon Assessor's recommendation.
- #20140051 Nathan Musgrave parcel 4085 Assessor's Recommendation: Removed basement value (crawl space) only. Board's decision: Reduced value based upon Assessor's recommendation.
- #20140052 Robert D. Dubas Rev. Trust parcel 5586 Assessor's Recommendation: Reduce value of improvements due to condition. Review for 2015. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140053 Gerald W. Dittmer parcel 1461 Assessor's Recommendation: No change. Value supported by the market. Board's decision: After review by the Board of Equalization, no change.



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#20140054 Raymond Hebda parcel 155 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.

#20140055 Stewart Auto Sales/Mark Carlson parcel 2735 Assessor's Recommendation: Reduce value due to condition. No utilities. Board's decision: Reduce value based upon Assessor's recommendation.

#20140056 Eric Collazo parcel 2139.01 Assessor's Recommendation: No change. Board of Equalization lacks jurisdiction over boundary issues. Concerns will be addressed for 2015 based on a Hamilton County Survey. Board's decision: No change based upon Assessor's recommendation.

#20140057 Eric Collazo parcel 2142.01 Assessor's Recommendation: No change. Board of Equalization lacks jurisdiction over boundary issues. Concerns will be addressed for 2015 based on a Hamilton County Survey. Board's decision: No change based upon Assessor's recommendation.

#20140058 Stephen M. Letts parcel 768.22 Assessor's Recommendation: Reduce value of garage due to condition. Board's decision: Reduce value based upon Assessor's recommendation.

Moved Weller, second Jefferson to approve the property valuation recommendations from the Assessor, then Weller and Jefferson both amended their motion to approve the property valuation recommendations from the Assessor on all protests except Protest 2014001919, for Kris Erickson for parcel#1507, protest 20140031 for Kris Erickson for parcel #1508, protest 20140049 for R Triangle LLC for parcel #1493, protest 20140050 for R Triangle LLC for parcel #1492, and protest 20140053 for Gerald Dittmer for parcel #1461. Roll Call: All Ayes. Moved Weller, second Jefferson to accept the recommendation of the Assessor on the protests that had to do with accretion: Protest 2014001919, for Kris Erickson for parcel#1507, protest 20140031 for Kris Erickson for parcel #1508, protest 20140049 for R Triangle LLC for parcel #1493, protest 20140050 for R Triangle LLC for parcel #1492, and protest 20140053 for Gerald Dittmer for parcel #1461. Roll Call: Ayes: Helgoth, Jefferson, Weller, Wiegert. Nays: Graves and Kucera. Abstain: Hahn.

Adjourn: Moved Weller, second Kucera to adjourn at 4:00 p.m. Roll Call: All Ayes.