

Wayne, Nebraska
July 21, 2015

The Wayne County Board of Equalization meeting was called to order by Chairman Burbach at 1:00 p.m. on Tuesday, July 21, 2015, in the upstairs conference room of the Courthouse. Chairman Burbach, Members Larson and Rabe, Assessor Duffy, and Clerk Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 9, 2015. A current copy of the Open Meetings Act was posted in the meeting room and accessible to the public.

A motion was made by Rabe and seconded by Larson to approve the agenda and the minutes of the July 7, 2015 meeting. Roll call vote: Rabe, Larson, Burbach-aye; motion carried.

Assessor Duffy submitted the following exhibits for the 2015 Wayne County Protest Hearings: the NE Assessor's Reference Manual; NE Ag Land Valuation Manual; 2015 Reports and Opinions of Property Tax Administrator for Wayne County; IAAO Book of Mass Appraisal of Real Property; the IAAO Property Assessment Valuation book, 2nd edition; County Board of Equalization manual; three books of sales for Wayne County of residential, commercial, and ag property; Wayne County's sales used to determine the value for 2015; a copy of the certification of the assessment roll for Wayne County filed with The Wayne Herald; the property valuation card for each of the protested properties; Residential Data Collection Book by Rick Stuart; Residential Quality, Condition & Effective Age Seminar Book by Rick Stuart; IAAO Course 2, Income Approach to Value; Houses, 3rd Edition by Henry S. Harrison; House Construction, Design & System, IAAO #937; Marshall & Swift Residential Square Foot Method, IAAO #960; and the Assessment Procedures Manual.

The following protests were heard:

Protest 15-01: Lot 3, Neihardt Administrative Replat of Lots 27-33, Western Ridge II Addition to Wayne, Kevin Maly. Protested building valuation \$239,615, total valuation \$249,765. Requested building valuation \$200,000, total valuation \$210,150. Reason for requested change: Would like to see valuation closer to actual cost and professional appraisal. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 249,765 to 218,325 (-31,440). After review of property, correct quality from good to average plus and correct flooring from hardwood and ceramic tile to wood laminate and vinyl. Lower value of house from 239,615 to 208,175 (-31,440)

Protest 15-02: No property described, Lumir & Geraldine Buresh. Protested valuation: none listed; Requested valuation: none listed. Summary of written and verbal testimony: The valuation keeps going up all the time and doesn't stop, and now even the buildings have increased and nothing has been done to the buildings in years. My cash rent cannot keep up with the increased taxes. The barn, house, hog barn, and garage all need to be fixed up because they are 97 years old.

Assessor recommendation: No change. No parcel number or legal description of the property was given. Dismiss protest according to state statute 77-1502(2).

Protest 15-03: NE¼ Section 19-T25N-R2E, Kurt Wittler. Protested land valuation \$802,390. Requested land valuation \$618,800. Reason for requested change: To bring in line with recent sales. Summary of verbal testimony: I have no problem with values going up and down as long as they are equal. Land sells higher in some parts of the county than it does in others, but there are no adjustments for that. (Examples comparing assessed value to sales price from properties in the Wakefield, Wayne and Hoskins areas were provided.) When sales are averaged, those that pay more for land benefit from the people who held prices down, they get taxed on a value that is less than what they paid. Told by a certified real estate appraiser that values have dropped off. Sales research show land assessed for \$7,000 and above

are now selling around \$5,500 - \$5,700. The valuation requested on protest is based on discussion with appraiser; it is the maximum amount they would loan against it today.

Assessor recommendation: Lower value from 802,390 to 792,300 (-10,090). Correct landuse to add 1.96 more waste acres.

Protest 15-04: Pt SE $\frac{1}{4}$ 30-25-2, Kurt Wittler. Protested land valuation \$208,140. Requested land valuation \$128,747. Reason for requested change: To bring in line with recent sales. Summary of verbal testimony: See Protest 15-03.

Assessor recommendation: Lower value from 208,140 to 176,780 (-31,360). Correct landuse to add 6.01 more waste acres.

Protest 15-05: Pt SE $\frac{1}{4}$ 30-25-2, Kurt Wittler. Protested land valuation \$522,955. Requested land valuation \$417,634. Reason for requested change: To bring in line with recent sales. Summary of verbal testimony: See Protest 15-03.

Assessor recommendation: Lower value from 522,955 to 519,580 (-3,375). Correct landuse to add .63 more waste acres.

Protest 15-06: W $\frac{1}{2}$ NW $\frac{1}{4}$ & Pt SW $\frac{1}{4}$ 28-25-2, Kurt Wittler. Protested land valuation \$1,078,495. Requested land valuation \$845,654. Reason for requested change: To bring in line with recent sales. Summary of verbal testimony: See Protest 15-03.

Assessor recommendation: No change. The landuse is drawn correctly.

Protest 15-07: S $\frac{1}{2}$ SE $\frac{1}{4}$ & S $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ 34-25-1, Kurt Wittler. Protested land valuation \$489,435. Requested land valuation \$349,741. Reason for requested change: To bring in line with recent sales. Summary of verbal testimony: See Protest 15-03. This whole pasture is straight up and down canyons. It is out of line with other farms as the ground is not as productive and there is no access; it is landlocked. Land two miles away in Stanton County is valued \$2,000 per acre less.

Assessor recommendation: No change. The landuse is drawn correctly.

Protest 15-08: Land located in 34-26-4, Stanley G. Baier. Protested land valuation \$578,570, building valuation \$101,535, total valuation \$680,105. Requested land valuation \$549,642, building valuation \$100,935, total valuation \$650,577. Reason for requested change: Parcel includes 5.84 acres of designated wetlands that are prohibited from being tilled or deep ditched. This is approximately 5% of the total acres so requesting a 5% reduction in valuation. Request value of improvements be reduced \$600 for the hog barn and church building which are scheduled for demolition. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 680,105 to 664,235 (-15,870). Correct landuse. Draw area around creek as waste rather than grass. Lower value of land from 578,570 to 563,570 (-15,000). No value the following buildings: #8, 19, 24, 30, 36, 37, 39, and 40. Put building #1 on the house sheet as a yard shed rather than an outbuilding. Lower value of improvements from 101,535 to 100,665 (-870).

Protest 15-09: N $\frac{1}{2}$ SW $\frac{1}{4}$ 21-27-1, STVN Family Limited Partnership (Daniel Stevens). Protested land valuation \$371,905. Requested land valuation \$352,800. Reasons for requested change: Purchased January 2015 for \$6,300 per acre or \$504,000. 70% Average Agriculture is about \$20,000 less or \$352,800. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: No change. The landuse is drawn correctly.

Protest 15-10: S $\frac{1}{2}$ SW $\frac{1}{4}$ 21-27-1, STVN Family Limited Partnership (Daniel Stevens). Protested land valuation \$397,150. Requested land valuation \$352,800. Reasons for requested change: Purchased north 80 of this quarter in January 2015 for \$6,300 per acre or \$504,000. 70% average agriculture is over \$40,000 less or \$352,800. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: No change. The landuse is drawn correctly.

Protest 15-11: TL 11, Pt SW $\frac{1}{4}$ 8-26-4, Sooner Realty Inc. (Concord Components). Protested land valuation \$93,200, building valuation \$592,405, total valuation \$685,605. Requested land valuation

\$63,800, building valuation \$564,100, total valuation 627,900. Reasons for requested change: The value increases from pre-tornado damage to post-tornado damage do not have merit. The land increase is up \$30,000, and the building is up \$28,305. The facility was severely damaged and repaired. The repairs would sustain the value of the property however not increase the value by \$58,305. The building was not replaced nor was the lane improved upon. Other buildings in the area are new structures due to the tornado. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 685,605 to 658,590 (-\$27,015). After review of property, raise physical depreciation on building from 45% to 50%, price building as distribution warehouse and add cooling to warehouse. Lower value of building from 592,405 to 565,390 (-27,015). No change to lot value as it is priced the same as other similar-sized lots in the area.

Protest 15-12: Lot 10, Western Heights Second Subdivision to Wayne, Kyle Nelsen. Protested building valuation \$150,720, total valuation \$163,265. Requested building valuation \$137,455, total valuation \$150,000. Reasons for requested change: The valuation increase on our property is 10.37%. Improvements have not been done to justify the amount of increase. Neighboring home valuations are between \$105,000 - \$150,000. Request the valuation increase be 1.4% rather than 10.37%. The smaller increase would be consistent with past 6-7 year increases for neighboring homes along with my property. 10.37% is the largest increase on record on my property along with other neighboring properties. Summary of verbal testimony: Valuation went up close to 10%, this looks very high. Seems like every five years there is a 3-4% increase, the last time was in 2008. Looked at the Carhart Addition and they have not had a large increase like that in 10-15 years. The houses in Donner Pass are ten years newer and have the same valuation as mine.

Assessor recommendation: No change. After review of the property, no changes needed. All data on house correct. Priced the same as other properties in the subdivision.

Protest 15-13: Lot 20, Block 5, Vintage Hills 2nd Addition to Wayne, The Aegis Group (Brookdale Wayne formerly Emeritus at The Oaks). Protested building valuation \$7,519,985, total valuation \$7,689,305. Requested building valuation \$5,011,280, total valuation \$5,180,600. Reasons for requested change - Our cost approach and income approach indicate the county's value is higher than fair market value. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 7,689,305 to 6,439,675 (-1,249,630). After review of property, correct the quality of the building and raise physical depreciation. Lower value of building from 7,519,985 to 6,270,355 (-1,249,630).

Protest 15-14: W 85' of Lot 12, Block 2, John Lake's Addition to Wayne, Leah Keino. Protested valuation \$103,690. Requested valuation \$88,460. Reasons for requested change: The carpet in the main entrance is the only update made since the assessment in the fall of 2014. Was told at that time Assessor office factored in wood floors as well as the price paid for the house. The wood floors are not new, I just removed the carpet. The house was on the market over six months; the purchase price included money to repair the retaining wall and fix the basement moisture problem. Summary of verbal testimony: Doesn't feel valuation increase is justifiable. The basement is not finished. The purchase price included \$4,000 to pay for repair of retaining wall, and it has not been done yet. The only improvement is some carpet in June of this year. A lot of work needs to be done to the home, willing to be assessed on improvements when they are made, not before.

Assessor recommendation: No change. All data on house is correct. Review of property was done 8-22-14 with current owner.

Protest 15-15: Lot 1, Behmer's Addition - Pt NW¼ NW¼ 27-25-1, Josh Sellin. Protested valuation \$305,660. Requested valuation \$262,150. Reasons for requested change: Based on square footing this home is priced between 18% and 55% higher than comparable dwellings. If you look at the whole picture, it is priced higher than all of the comparable homes in the area but one. All information came from county appraisal website. The condition of the home is not what it was when first appraised, having five kids has

taken its toll. One bathroom is inoperable, and decking is wood not synthetic. Took appraisal from a few years ago and applied 93% to arrive at value of \$262,150. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 305,660 to 275,540 (-30,120). Correct economic depreciation to 27%, raise physical depreciation to 5%. Add the driveway and the open front shed. Lower value of house from 261,055 to 228,235 (-32,820) and raise value of outbuildings from 14,265 to 16,965 (+2,700). Lower overall improvements value from 275,320 to 245,200 (-30,120).

Protest 15-16: S½ NW¼ 2-25-1, Melvin Meierhenry. Protested land valuation \$403,235. Requested land valuation \$370,145. Reasons for requested change: Tax valuation on 613.3 acres of Wayne County farmland resulted in an increase of \$550 per acre. Comparable would be land in the area sold in March of 2015; it is valued at \$4,734 per acre. Meierhenry has similar cropland, except it has slopes in excess of 20%, it is valued at \$4,691 per acre. A difference of \$100-\$200 per acre would be more reasonable than \$43 per acre. Used \$150 per acre less when completing protest forms. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 403,235 to 392,420 (-10,815). Correct landuse. Add 3.24 grass acres and 0.03 acres of waste.

Protest 15-17: N½ NW¼ 2-25-1, Melvin Meierhenry. Protested land valuation \$396,475. Requested land valuation \$360,608. Reasons for requested change: See Protest 15-16. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 396,475 to 290,480 (-5,995). Correct landuse. Add 1.22 acres of waste.

Protest 15-18: Pt E½ 2-25-1, Melvin Meierhenry. Protested land valuation \$1,375,055, total valuation \$1,375,145. Requested land valuation \$1,257,130, total valuation \$1,257,220. Reasons for requested change: See Protest 15-16. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 1,375,145 to 1,252,320 (-122,825). Correct landuse. Add 46.58 acres of grassland and change waste acres from 4.82 acres to 2.91 acres. Lower land value from 1,375,055 to 1,252,320 (-122,735). Take value off of the barn. Lower building value from 90 to 0 (-90).

Protest 15-19: Pt SW¼ 36-26-1, Melvin Meierhenry. Protested land valuation \$702,265. Requested land valuation \$643,816. Reasons for requested change: See Protest 15-16. No additional verbal or written testimony submitted during hearing.

Assessor recommendation: Lower value from 702,265 to 689,420 (-12,845). Correct landuse. Add 0.54 acres of grass and 2.24 acres of waste.

A motion was made by Larson and seconded by Rabe to adopt the Assessor's recommendations and set the valuations accordingly. Roll call vote: Larson, Rabe, Burbach-aye; motion carried.

A motion was made by Larson and seconded by Rabe to adjourn. Roll call vote: Larson, Rabe, Burbach-aye; motion carried.

Debra Finn, Wayne County Clerk

STATE OF NEBRASKA)
) ss.
COUNTY OF WAYNE)

I, the undersigned, County Clerk of Wayne County, Nebraska, hereby certify that all of the subjects included in the attached proceedings were contained in the agenda for the meeting of July 21, 2015, kept continually current and available for the public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least 24 hours prior to said meeting; that the said minutes of the meeting of the County Commissioners of the County of Wayne were in written form and available for public inspection within 10 working days and prior to the next convened meeting of said body.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of July, 2015.

Debra Finn, Wayne County Clerk