



Nance Board of Equalization Minutes



July 12, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 12, 2016 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:30 A.M. with the following members present- Dennis Jarecke, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Timothy Cornwell, James Carlson, Robert Small. Also present is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 6, 2016.

Notice of the meeting was given to the Board and a receipt of their acknowledgment is on file in the Clerk's office.

Moved by Small and seconded by Voichoskie to approve the agenda. Roll Call: Small, Ditter, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS-None. Motion carried.

Moved by Voichoskie and seconded by Small to approve the minutes of the June 28, 2016 meeting. Roll

Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Protest #42-49. Taxpayer called Clerk's office today, Tuesday, July 12, and said he wanted to withdraw his protests. Moved by Cornwell and seconded by Ditter that valuations on protests #42-49 stand as assessed, per assessor's recommendation. Roll Call: AYES-Cornwell, Carlson, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None. Motion carried.

12:05 PM Board recesses for lunch.

Carlson excused.

1:00 PM Board resumes.

Protest #4. No testimony given. Discussion held. Moved by Horacek and seconded by Cornwell to stand as assessed, per assessor's recommendation.

Protest #5. No testimony given. Discussion held. Moved by Small and seconded by Voichoskie to stand as assessed per assessor's recommendation.

Protest #6. No testimony given. Discussion held. Moved by Ditter and seconded by Cornwell to stand as assessed, per assessor's recommendation.

Protest #7. No testimony given. Discussion held. Moved by Cornwell and seconded by Small to stand as assessed, per assessor's recommendation.

Protest #8-18. Testimony given. Protestor shows a power point presentation—feels that 2 sales used in computing values should not have been used—also feels a new land class should be added for limited irrigation—feels that dryland should have decreased due to Nance County sales. Discussion held. Property Tax Administration brings in sales from neighboring counties. Those sales were higher than Nance County sales and therefore increases Nance County valuations. Moved by Voichoskie and seconded by Small to lower the protestor's valuations as requested on the protest forms #8-33. Roll Call: AYES-Voichoskie, Small; NAYS-Horacek, Cornwell, Ditter, Jarecke; ABSENT-Carlson. Motion fails.

Protest #19-23. Testimony given. Protestor presents same issues as previous protestor.

Protest #24-25. Testimony given. Protestor presents same issues as previous protestor.

Protest #26-33. Testimony given. Protestor presents same issues as previous protestor.

Protest #34. Testimony given. Protestor feels that new houses depreciate quickly and if sold, he would not be able to sell for the valuation as assessed. Discussion held. Protestor and Assessor had attended protestor's appeal to the Tax and Equalization Review Commission (TERC) from last year's protest. From that hearing, TERC had made an adjustment to the taxpayer's valuation. Assessor's recommendation is to value the home at the value set by the TERC board. Discussion held. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek; NAYS-Voichoskie, Cornwell, Small, Jarecke; ABSENT-Carlson. Motion fails. Moved by Horacek and seconded by Small to increase the protestor's depreciation from 5% to 7½%. Roll Call: AYES-Horacek, Cornwell, Small, Voichoskie, Jarecke; NAYS-Ditter; ABSENT-Carlson. Motion carried.

Protest #35. Testimony given. Discussion held. Moved by Horacek and seconded by Ditter to reduce the bin value to \$260,850.00, per assessor's recommendation.

Protest #36-39. Testimony given. Protestor claims to have a serious problem of providing an adequate flow of irrigation water to crops.



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Protest #50. Testimony given. Protestor presents same issue as protests #36-39. In addition, protestor feels value is inflated due to extra high sale, far from her land and different land composition.

Protest #40-41. Testimony given. Protestor feels value should be lowered as soil is sandy and does not produce good crop/pasture.

Discussion held on protests #8-33, #36-41 & #50.

Protest #40-41. Moved by Ditter and seconded by Cornwell to stand as assessed. Roll Call: AYES: Ditter, Horacek, Cornwell, Small, Jarecke; NAYS-Voichoskie; ABSENT-Carlson. Motion carried.

Protest #36-39. Moved by Horacek and seconded by Ditter to stand as assessed. Roll Call: AYES-Horacek, Ditter, Jarecke; NAYS-Cornwell, Small, Voichoskie; ABSENT-Carlson. Motion fails. Moved by Cornwell and seconded by Small to reduce the value of the irrigated acres by \$875.00/acre. Roll Call: AYES-Cornwell Small, Horacek, Jarecke; NAYS-Ditter, Voichoskie; ABSENT-Carlson. Motion carried.

Protest #50. Moved by Cornwell and seconded by Small to reduce the value of the irrigated acres by \$875.00/acre.

Protests #8-18. Moved by Horacek and seconded by Ditter to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Small, Jarecke, Ditter; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Protests #19-23. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek, Small, Jarecke; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Protests #24-25. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek, Small, Jarecke; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Protests #26-33. Moved by Horacek and seconded by Ditter to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Small, Jarecke, Ditter; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Zoucha presented the board with a list of 2015 changes after abstract March 19, 2016. Said corrections were made before valuation change notices were sent out.

Zoucha presented the board with a list of proposed notice of valuation change to be sent after June 1, 2015.

- 1) Valuation change due to correction of deck with roof to a deck (no roof).
- 2) Valuation change due to mistakenly giving dryland acres for which was grass.
- 3) Valuation change due to incorrect landuse.
- 4) Valuation change due to incorrect landuse.
- 5) Valuation change due to incorrect deeded acres.
- 6) Valuation change due to NDOR purchase of small strip of land.
- 7) Valuation change due to removal of homesite value as house has no value.
- 8) Valuation change due to adding deck, corrected flooring & reduce depreciation.
- 9) Valuation change due to incorrect basement square footage and finish; reviewed comparable sales.
- 10) Valuation change due to increase of waste value for acres in river.
- 11) Valuation change due to removal of one bin from IOLL.
- 12) Valuation change due to IOLL bin now taxed with land it sits on.
- 13) Valuation change due to IOLL building now taxed with land it sits on.
- 14) Valuation change due to change in acres; moved outbuildings to different parcel.
- 15) Valuation change due to outbuilding moved to a different parcel.
- 16) Valuation change due to reduction for modular using other comparable properties.
- 17) Valuation change due to incorrect landuse. (dry to grass)

Moved by Horacek and seconded by Ditter to approve the valuation changes and that said notices be mailed out.

Moved by Horacek and seconded by Voichoskie to adjourn the Board of Equalization meeting.

All motions, except where specified, had the following roll call vote: AYES-Ditter, Voichoskie, Horacek, Cornwell, Small, Jarecke; NAYS-None. ABSENT-Carlson. Motion carried.

Dennis Jarecke
Chairman



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Danette Zarek
County Clerk
