

Valley County BOE Minutes



MINUTES OF VALLEY COUNTY BOARD OF EQUALIZATION

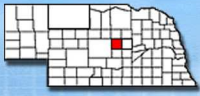
The Valley County Board of Equalization met in special session on Monday, July 11, 2022 at 7:00 p.m. to consider Property Valuation Protests and Destroyed Property Reports. Pledge of Allegiance was recited. Roll call: Cetak, DeRiso, Sevenker, VanSlyke, Cullers, Waldmann present, Baker absent. Clerk verified meeting notice published in the Ord Quiz on June 22, 2022 and posted on the County website, agenda posted. The agenda was adopted on motion of Cullers, second VanSlyke. Carried. Yes: DeRiso, Cetak, Sevenker, VanSlyke, Cullers, Waldmann. No: none. Absent: Baker. Sevenker noted that the Open Meetings Act is posted and public copies are available. No public comment was offered. Baker arrived at 7:05 p.m. The Clerk, Assessor, Wayne and Joann Hunt, Alan and Kati Edghill and Bruce Worm were present.

Property Valuation Protest #6 from Wayne and Joann Hunt on Parcel #880033565, Arcadia First Add/104 W 17.5' L18, L19-22; protested value: Land \$3,700, Buildings \$62,380, Total \$66,080; requested value: Land \$3,100, Buildings \$32,800, Total \$35,900. Homeowner's written testimony: Because the value went up from total value of \$17,275 to \$66,080, we don't think it should be valued that high because of foundation. Assessor's written testimony: Jack VanSlyke, Mike Linder and Linda Waltman reviewed the property on July 5, 2022 at 10:00 a.m., Wayne and Joann were there also; We inspected the interior and exterior of the house; Main living area has had a few updates, most of second floor is unfinished; The basement is in very poor condition; Basement has flooded previously, the clay tile and bricks are deteriorating in several places; Some of the foundation has caved in and been repaired. Assessor's written recommendation: I recommend to put no value on the basement and change the condition to Fair plus; Leave the value of the land as is; House \$43,150, Land \$3,700, Total \$46,850. Hunt said that they could not sell for the appraised value. Waltman changed the condition of the house to fair for a value of \$29,280. VanSlyke moved to drop the House to \$29,280 and leave land at \$3,700 for a total of \$32,980, second Baker. Carried. Yes: Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso. No: none. Absent: none.

Property Valuation Protest #12, Alan Edghill, Parcel #880029561, Ord City Div/102 E36' of W126' of Div L SW4 of 22-19-14; protested value: Land \$2,105, Buildings \$66,885, Total \$68,990; requested value: Land \$2,105, Buildings \$40,242.12, Total \$42,347.12. Alan and Kati Edghill were present; written testimony: See attached documentation for equalization. Assessor's written testimony: Helen Cullers, Lorry Fleming and Linda Waltman reviewed the property on July 6, 2022 at 10:00 a.m., Alan & Kati were also there; House had been gutted in 2020 per previous protest review in 7-2020, House has been completed now, New windows and flooring except the bedroom has the old original wood flooring; It has a laundry area and 1 - 3 fixture bath; Kitchen, dining and the living room are open concept; The basement does not have any finish; They added a deck in 2021, it is built from wooden crates and used metal framing. Edghill said alley is not accessible; total square foot is 757 feet; Took windows out; took center wall out; small lot; added deck; expenses of updating were \$44,150 including purchase price of \$15,200; one bedroom; not equal to comparables. Assessor written recommendation: I recommend to leave the quality and condition as is, I put 80% depreciation on the deck due to the type of materials used; Land value \$2,105, house \$65,915, Total of \$68,020. Following discussion, Cetak moved to set value at \$53,000 total with average quality and good condition; second VanSlyke. Carried. Yes: Sevenker, VanSlyke, Cullers, Cetak. No: Baker, Waldmann, DeRiso. Absent: none.

Property Valuation Protest #13, Bruce Worm, parcel #880007371, Enterprise Twp/PNW4 NW4 (16Rods x 30 Rods) 34-18-14, 3 acres; protested value: Land \$23,000, Buildings \$14,040, Total \$59,845; requested value: Land \$23,000, Buildings \$14,040.12. Written testimony: Excessive valuation on house \$22,805; Year before last on July 14, 2020, \$14,340 by Board; Year before that on July 9, 2019, \$13,280 by Board; My only complaint at this time is the valuation of house, I truly believe there is absolutely no one that would give \$22,805 for this house. Assessor's written testimony: Bob Sevenker, A.J. Cetak, Mike Linder and Linda Waltman reviewed the house on July 8, 2022 at 10:00 a.m.; Bruce was there also; No improvements have been done since the last protest review; House is in fair quality and fair condition. Worm said the house needs to be torn down, fixed roof, still leaking, worked on foundation on one corner; Out buildings in decent shape. Assessor written recommendation: I recommend to leave all values the same for the 2022 valuation; Land value \$23,000, Buildings \$14,040, House \$22,805, Total of \$59,845. Following discussion, Waldmann moved to set the value at land \$23,000, buildings \$14,040, house \$18,000 for a total of \$55,040, second Baker. Carried. Yes: VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker. No: none. Absent: none.

Protest #5, Douglas A. Fuss; Parcel #880033901, Arcadia First Add/104 L33-37 B12; protested value: Land \$3,920, Buildings \$66,360, Total \$70,285; requested value: Land \$3,000, Building \$57,000, Total \$60,000. Written



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testimony: I feel the increase in valuation is way too much for the buildings; The east $\frac{3}{4}$ of the house was moved to town in the 70s and was built in the early 1900s; The garage is just not in very good shape; With that much of a tax increase it would be hard for me to continue to live here. Assessor's written testimony: Mike Linder and Linda Waltman reviewed the property on July 5, 2022 at 9:30 a.m.; Doug Fuss was there also; We inspected the interior and exterior of the house; The interior has not had any recent updates; The minimum finish in the basement is in poor condition; Most of ceiling tiles are gone and there are no floor covers; Basement is very damp; The garage siding is in very poor condition. Assessor written recommendation: I recommend to leave the quality and condition both at average, remove the basement finish and adjust the garage depreciation to 80%, The lot value will stay the same; Land \$3,920, House \$57,650, for total of \$61,570. VanSlyke moved to accept the Assessor's recommendation, second Cetak. Carried. Yes: Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke. No: none. Absent: none.

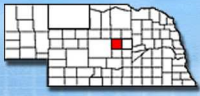
Protest #7, Jerome Marshall; Parcel #880032116, North Loup Rublees Add/103 S 72' L17 less E33' for st & 96.75' L18 less E33' for st; protested value: Land \$6,175, Buildings \$57,340, Total \$63,515; requested value: Land \$1,990, Building \$40,285, Total \$42,275. Written testimony: Land is not worth that much in North Loup NE; House not finished. Assessor's written testimony: John DeRiso, Mike Linder and Linda Waltman reviewed the property on June 29, 2022 at 10:00 a.m.; Jerry Marshall was here also; We inspected the interior and exterior of the house; The interior has not had any recent updates; The 168 square foot area that was added on a few years ago is not complete; No dry wall or flooring yet; The 219 square foot area was a solid wall porch but now is living area; Some windows in the house have been replaced but are not completely finished on the interior, The second floor is very original and in need of some repair. Assessor written recommendation: My recommendation is to change the condition to average minus and leave the quality at average; I adjusted the unfinished area from living to a solid wall porch with 35% until it is completed; I adjusted the 219 square foot area to living area; No change on the land; Land \$6,175, House \$40,325, for total of \$46,500. Waldmann moved to accept the Assessor's recommendation, second Cullers. Carried. Yes: Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker. No: none. Absent: none.

Protest #8, Jerome Marshall; Parcel #880030324, North Loup Babcocks Second Add/103 L3 B6; protested value: Land \$3,060, Buildings \$7,495, Total \$10,555; requested value: Land \$1,075, Building \$7,495, Total \$8,570. Written testimony: House is unlivable; The land isn't worth that much in North Loup NE. Assessor's written testimony: Did a drive by and took a picture of house; They protested the land value. Assessor written recommendation: No change on the land value; Land \$3,060, Buildings \$7,495, for total of \$10,555. Cullers moved to accept the Assessor's recommendation, second Baker. Carried. Yes: Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker, Cullers. No: none. Absent: none.

Protest #9, Jerome Marshall; Parcel #880032102, North Loup Rublees Add/103 N77.5' L17 less E33' for st; protested value: Land \$3,820, Buildings \$51,835, Total \$55,655; requested value: Land \$1,325, Building \$51,835, Total \$53,160. Written testimony: Land is not worth that much in North Loup NE. Assessor's written testimony: They are protesting the value of the land. Assessor written recommendation: No change on the value of the land; Land \$3,820, Buildings \$51,835, for total of \$55,655. Waldmann moved to accept the Assessor's recommendation, second Cullers. Carried. Yes: DeRiso, Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann. No: none. Absent: none.

Protest #10, Mitchell L. Fuss; Parcel #880033866, Arcadia First Add/104 L9-14 & L27-32 less alley B12; protested value: Land \$6,860, Buildings \$10,110, Total \$16,970; requested value: Land \$1,750, Building \$0, Total \$1,750. Written testimony: Main water line to the house was shut off by the city due to deterioration; Water lines inside the house have frozen and burst; The house is not livable and has black mold; The roof to the garage is rotting and falling apart along with the siding. Assessor's written testimony: Jack VanSlyke, Mike Linder and Linda Waltman reviewed the property on July 5, 2022 at 10:30 a.m.; Mitch was there also; Kitchen cabinets have been removed, floors are very uneven; The roof has previously leaked so there is plaster falling off of the ceiling; House is not livable; The garage and lean-to are in poor condition; roof leaks. Assessor written recommendation: I recommend to change the value of the house to a Flat Value of \$2.00 per square foot; Lean-to, garage and metal shed are no value; Leave land value as is; Land \$6,860, Buildings \$2,015, for total of \$8,875. VanSlyke moved to accept the Assessor's recommendation, second Baker. Carried. Yes: Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso. No: none. Absent: none.

Protest #11, Rick Myers; Parcel #880030765, North Loup Greens 2nd Add/103 L1-2 B3; protested value: Land \$3,000, Buildings \$67,135, Total \$70,135; requested value: Land \$1,055, Building \$58,015, Total \$59,070. Written testimony: Values are too high for North Loup; I'm trying to live in my house not sale it; We have not made any significant improvements since we bought it. Assessor's written testimony: On June 29, 2022 at 9:30 a.m., John DeRiso,



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Mike Linder and Linda Waltman reviewed the exterior of property, no interior inspection was done; Owners were not there; On July 6, 2022 at 9:00 a.m., John DeRiso, Lorry Fleming and Linda Waltman went back to do an interior inspection per owner request; House has not had any recent updates to any interior rooms, floor coverings or windows; Basement finish is correct. Assessor's written recommendation: Land \$3,000, Improvements \$52,515, for total of 55,515. Baker moved to accept the Assessor's recommendation, second Cetak. Carried. Yes: Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak. No: none. Absent: none.

Report of Destroyed Property #9, Chad F. Miller, Parcel #880015764, Noble Twp, SE4, 18-20-14, damage to house and barn. Written testimony: house - roof framing system removed from east 20 feet, Damaged soffit, fascia, windows; Water damage to drywall in kitchen; 7'x16' garage door caved in; Barn - 76'x80' completely destroyed; Pictures and insurance worksheets included. Following discussion, Baker moved to remove 50% of assessed value for the house and the assessed value for the barn, second Waldmann. Carried. Yes: VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker. No: none. Absent: none.

Report of Destroyed Property #10, Henry and Jeannie Wewel, Parcel #880037062, Ord Burris Add, L4 B2 (IOLL) #12; damage to mobile home on May 12, 2022. Written testimony: Took the roof off and damaged all inside; Mold; Picture included. Following discussion, VanSlyke moved to remove the assessed value for the mobile home, second Baker. Carried. Yes: Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke. No: none. Absent: none.

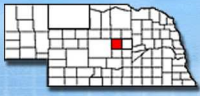
Report of Destroyed Property #11, James Novotny, Parcel #880014448, Geranium Twp, SE4 of 16-19-16; damage to shed on May 12, 2022. Written testimony: Storage shed totally destroyed, Picture included. Following discussion, Baker moved to remove the assessed value for the storage shed, second Cullers. Carried. Yes: Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker. No: none. Absent: none.

Report of Destroyed Property #12, James Novotny, Parcel #880014245, Geranium Twp, SE4 of 11-19-16; damage to bin on May 12, 2022. Written testimony: Bin collapsed, Non repairable; Picture of bin included. Following discussion, Waldmann moved to remove the assessed value for the bin, second Cetak. Carried. Yes: Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker, Cullers. No: none. Absent: none.

Meeting adjourned at 8:20 p.m., to convene as Valley County Board of Equalization on July 12, 2022 at 11:00 a.m. Complete minutes of July 11 meeting and an agenda for the July 12 meeting available for public inspection in the office of the County Clerk. Complete minutes are also available on the County website, www.co.valley.ne.us.

I, the undersigned County Clerk, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Board of Equalization, that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Paula Musil, Valley County Clerk



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MINUTES OF VALLEY COUNTY BOARD OF EQUALIZATION

The Valley County Board of Equalization met in special session on Monday, July 19, 2022 at 7:00 p.m. to consider a Destroyed Property Report. Pledge of Allegiance was recited. Roll call: Cetak, DeRiso, VanSlyke, Cullers, Waldmann present, Baker and Sevenker absent. Clerk verified meeting notice published in the Ord Quiz on June 22, 2022 and posted on the County website, agenda posted. The agenda was adopted on motion of Waldmann, second VanSlyke. Carried. Yes: DeRiso, Cetak, VanSlyke, Cullers, Waldmann. No: none. Absent: Baker and Sevenker. Cullers noted that the Open Meetings Act is posted and public copies are available. No public comment was offered. The Clerk and Assessor were present.

Report of Destroyed Property #13, parcel #880015897, Mark and Denise Wray, Noble Twp, SW4, 24-20-13, damage to barn on May 12, 2022. Written testimony: Wind, Photos included. Following discussion, DeRiso moved to remove the assessed value for the barn, second Cetak. Carried. Yes: DeRiso, VanSlyke, Cullers, Waldmann, Cetak. No: none. Absent: Baker and Sevenker.

After reviewing VanSlyke moved to approve the two Overvalued/Undervalued Reports, second Waldmann. Carried. Yes: VanSlyke, Cullers, Waldmann, DeRiso, Cetak. No: none. Absent: Baker and Sevenker.

Meeting adjourned at 7:10 p.m., to convene as Valley County Board of Equalization on July 26, 2021 at 11:00 a.m. Complete minutes of July 19 meeting and an agenda for the July 26 meeting available for public inspection in the office of the County Clerk. Complete minutes are also available on the County website, www.co.valley.ne.us.

I, the undersigned County Clerk, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Board of Equalization, that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Paula Musil, Valley County Clerk