

Wayne, Nebraska
July 20, 2017

The Wayne County Board of Equalization meeting was called to order by Chairman Larson at 9:00 a.m. on Thursday, July 20, 2017, in the upstairs conference room of the Courthouse. Chairman Larson, Members Burbach and Rabe, Assessor Duffy, Deputy County Attorney Knutson, Sheriff Dwinell and Clerk Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 13, 2017. A current copy of the Open Meetings Act was in the meeting room and accessible to the public.

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

Assessor Duffy submitted the following exhibits for the 2017 Wayne County Protest Hearings: the NE Assessor's Reference Manual; NE Ag Land Valuation Manual; 2017 Reports and Opinions of Property Tax Administrator for Wayne County; IAAO Book of Mass Appraisal of Real Property; 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 2017; 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. A motion was made by Rabe and seconded by Burbach to receive the exhibits into evidence. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

The following protests were heard:

Protest 6-01: Lot 15 Wilcliff Subdivision, Wayne, Stanley (Mike) Mallette presented testimony. Protested Valuation: \$133,265. Requested land valuation: \$113,970. Reasons for requested change: The valuation increased \$20,000 this year. Haven't made any improvements since we moved in – in 1972. It has been kept in good shape but only has a single car garage. Whatever can be done to alleviate that high adjustment would be appreciated.

Assessor recommendation: Reviewed property for quality and condition. Lower quality from Average +.50 to Average +.25, change basement finish from Partition to Minimum finish. Lower total valuation from 133,265 to 121,680 (-11,585).

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 6-02: S 50' of Lot 18 & S 50' of E 15' of Lot 1 Blk 4 East Addition, Wayne, Xuan Mai. Protested Valuation: \$65,805. Requested Valuation: \$62,000. Reason for requested change: No changes made.

Assessor recommendation: Reviewed property for quality and condition. Lower quality from Average to Fair +.5. Condition OK. Correct the square footage of the house from 1,352 to 1,009. Upstairs is not finished and should not be considered square footage. Change house to be coded as a 1 ½ story unfinished rather than a 1 ½ story finished. Lower total valuation from 65,805 to 58,035 (-7,770)

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 6-03: Tax Lot 1 Pt NE ¼ NE ¼ 11-26-4, Mike Lutt. Protested Valuation: \$182,090. Requested Valuation: \$150,000. Reason for requested change: House with red roof is over-valued in my opinion.

Assessor recommendation: Reviewed house #1 for quality and condition. Raise quality from Fair +.5 to Average. Condition is very poor. Raise physical depreciation from 45% to 70%. Correct the size of

the deck on the east side of house #1 and No Value it. Lower total valuation from 182,090 to 153,475 (-28,615).

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 6-04: Lot 1 Gustafson Estates Second Addition, Wakefield, Michael Salmon presented testimony. Protested Valuation: \$24,945. Requested Valuation: \$19,869. Reason for requested change: The valuation is in excess of actual value; defined as the most probable price (market value) in an arm's length transaction between a willing buyer and a willing seller. This valuation is 126% of market value. Most lots range from \$1.13 to \$1.20. I paid \$1.14, and it is assessed at \$1.42. There are only two other sales so not a booming area. Request valuation be set at purchase price; it is a bare lot.

Assessor recommendation: Current asking prices for lots owned by the City are not market value. Assessed values are to be based on market value. No indication lots are overvalued. No change to value. Commissioner Larson questioned why the price set by the city was not considered market value. Duffy responded because the city decided the lots weren't selling fast enough so they dropped the price.

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation. Roll call vote: Rabe, Burbach – aye, Larson – opposed based on principle; motion carried.

Protest 6-05: Tract A, Administrative Subdivision of Lot 6, Blk2, Sunrise Cove Addition, Wayne, Ann Stednitz presented testimony. Protested Valuation: \$107,190. Requested Valuation: \$91,000. Reason for requested change: An 18% increase is a little high. This is a small townhouse with no basement and no improvements made. The National Guard Armory property is to the south and rental property to the north.

Assessor recommendation: Several good comparable sales next to subject property indicate property is not overvalued. Information on condo is correct. No change to value.

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 6-06: Part NE ¼ 9-27-2, Roger & Sandra Brandt. Protested Valuation: \$843,120. Requested Valuation: \$835,368. Reason for requested change: I am protesting valuation because I was told by the Assessor that NCRS changed soil type. The NCRS told me that nothing was changed to change valuation. I was told by Ruth Sorenson that the valuations should have gone down by .0075%-¾% in Wayne County.

Assessor recommendation: Adjust landuse to add .22 acres of waste. Lower value of small Butler bin from 1,795 to 500. Lower total valuation from 843,120 to 840,630 (-2,490).

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 6-07: Part NE ¼ 32-27-2, Roger & Sandra Brandt. Protested Valuation: \$689,190. Requested Valuation: \$685,729. Reason for requested change: I am protesting valuation because I was told by the Assessor that NCRS changed soil type. The NCRS told me that nothing was changed to change the valuation.

Assessor recommendation: Landuse drawn correctly. No change to value.

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 6-08: Lot 16, Blk 12, Original Wayne, Micon Inc. Protested Valuation: \$109,475. Requested Valuation: \$72,500. Reason for requested change: Needs new roof, new carpeting and painting throughout building; construction damage to building; 2nd floor currently not habitable.

Assessor recommendation: Reviewed property for condition and quality. Raise physical depreciation to 65% from 60%. No Value to the second floor. Lower quality of building from Average to Fair. Lower total valuation from 109,475 to 76,350 (-33,125).

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 6-09: Lot 9, Blk 3, North Addition, Wayne, Wayne & Regina Korth. Protested Valuation: \$52,375. Requested Valuation: \$45,000. Reason for requested change: Never been two bathrooms, basement not finished, garage not useable, difficult to sell due to location, poor area of town, no updates in years.

Assessor recommendation: Reviewed property for quality and condition. Quality correct at Average. The condition should be "Fair" not Average. Raise physical depreciation from 38% to 52%. Correct the number of plumbing fixtures in the house from 9 to 5, only one bathroom not two. Correct the house square footage; the bay window should not be considered square footage. No heating or cooling on the second floor. Flat Value detached garage at 500. Take the carpark off, it sits on the terrace and not on their lot. Lowered total value from 52,375 to 38,270 (-14,105).

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

The meeting was adjourned.

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 20, 2017, 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 Board of Equalization 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 21st day of July, 2017.

Debra Finn, Wayne County Clerk