MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Tuesday, July 19, 2011
Sarpy County Courthouse, County Board Room
www.sarpy.com/boe/minutes/

The location of the posted Nebraska Open Meetings Act was given and the meeting of the Board of Equalization was convened in open and public session by Sarpy County Board of Equalization Chairman Tom Richards at 1:00 P.M.

Notice of the meeting was given in advance thereto by publication in the Suburban Newspapers, Inc. dba Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor on July 13, 2011. A copy of the Proof of Publication is on file in the County Clerk's office. Notice of the meeting was simultaneously given to all members of the Sarpy County Board of Equalization. Availability of the agenda was communicated in the published notice and in the notice to members of the Board of Equalization of this meeting.

Commissioners Present: Rusty Hike, Jim Thompson, Tom Richards, Jim Nekuda, Jim Warren
Commissioners Absent: None
Others Present: County Clerk Deb Houghtaling
County Attorney Mike Smith
Assessor Dan Pittman

A public hearing was convened to receive public comments regarding property valuation protest forms for residential, commercial and/or rural properties with or without improvements. A total of 683 protests were filed with the Sarpy County Clerk.

The Sarpy County Board of Equalization finds that the following protests were not filed in a timely fashion for adjustment of property values as required by Nebraska Revised Statutes Section 77-1502, protests #2011- 636, #2011-637, #2011-638, #2011-639, #2011-640, #2011-641, #2011-642, #2011-643. Due to the late filings this Board has no jurisdiction on these requests.

The following protests were withdrawn and will not be considered by this Board: #2011-57, #2011-129, #2011-160, #2011- 241, #2011-242, #2011-491, and #2011-498 thru 505.

Sarpy County Assessor Dan Pittman addressed the Board.

1. Public Hearing: Property Valuation Protest Final Hearings

Testimony was given on the following protests regarding property valuations:

#2011-284 (Ford, Linda), #2011-275 (Wayne Street Partnership), #2011-560 (Vinduska, Jean & Marcel), #2011-570 (Patterson, Robert), #2011-572, 573, 574, 575, 576 (Patterson, Ronald &Carol), #2011-571 (Parker, Sterling) #2011-577, 578, 579 (Armbrust Acres), #2011-533 (Swanson/Anderson), #2011-408 (Knapp, John)

At 3:16 P.M. the Board of Equalization recessed and reconvened at 4:04 P.M.

MOTION: Warren moved to adjust the value on the home site to be valued back to whatever specific value on the agricultural ground would be. MOTION DIES FOR LACK OF A SECOND.

MOTION: Warren moved, seconded by Nekuda, to accept the value as recommended by the referee's on agricultural lands as listed on Exhibit "AG" (72 parcels). Ayes: Nekuda & Warren. Nays: Hike, Thompson & Richards. MOTION FAILED.

MOTION: Hike moved, seconded by Richards, to accept the Assessor's recommendation of value on agricultural lands as listed on Exhibit "AG" (72 parcels). Ayes: Hike, Thompson & Richards. Nays: Nekuda & Warren.

MOTION: Richards moved, seconded by Hike, to accept the Assessor's recommendation of value on residential property as listed on Exhibit "Residential" (33 parcels). Ayes: Hike, Thompson, Richards & Nekuda. Nays: Warren.

MOTION: Hike moved, seconded by Thompson, to accept the Assessor's recommendation of value on commercial property as listed on Exhibit "Commercial" (23 parcels). Ayes: Hike, Thompson, Richards & Nekuda. Nays: Warren.

MOTION: Richards moved, seconded by Hike, to accept the Referee's recommendation as to assessment on the 2011 Property Valuation Protests on residential, commercial and / or rural properties as presented to the Sarpy County Board of Equalization with the exception of changes previously addressed. Ayes: Hike, Thompson, Richards, Nekuda & Warren. Nays: None.

A complete listing of Property Valuation Protests is on file in the office of the County Clerk (#2011-1 thru #2011-683).

MOTION: At 5:06 P.M. Nekuda moved, seconded by Richards, to recess as a Board of Equalization for all residential, commercial and rural (with or without improvements) properties subject to the call of the Chairman any time through 4:45 P.M. on July 25, 2011. Should the Chairman not reconvene prior to that date and time then this Board shall be adjourned effective at the close of the business day on July 25, 2011. Ayes: Hike, Thompson, Richards, Nekuda & Warren. Nays: None.

MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Monday, July 25, 2011
Sarpy County Courthouse, County Board Room
www.sarpy.com/boe/minutes/

The location of the posted Nebraska Open Meetings Act was given and the meeting of the Board of Equalization was reconvened in open and public session by Sarpy County Board of Equalization Chairman Tom Richards at 9:00 A.M.

Commissioners Present: Rusty Hike, Jim Thompson, Tom Richards, Jim Nekuda, Jim Warren
Commissioners Absent: None
Others Present: County Clerk Deb Houghtaling
County Attorney Mike Smith
Assessor Chief Deputy Jackie Morehead
Referee Glen Anderson
Referee Kenneth Beckstrom

Assessor Chief Deputy Jackie Morehead presented 23 properties in Exhibit "AG-2" for consideration consisting of the following properties:

#2011-46 (Royal, Doris), #2011-54 (Snell, Lawrence & Arnelle), #2011-72 (Richardson, Myrtle), #2011-73 (Kotera II, James), #2011-98 (Kritenbrink, Eugene), #2011-108,109,110, 111, 112, 114, 115 (Koch, Anne Marie), #2011-127 (Novacek, Adolf), #2011-154 (Elliott, Don & Shirley), #2011-162 (Schram, Thomas), #2011-168 (Larsen, Maureen), #2011-170 (Tetrick Feeding Co. Inc.), #2011-184 (Mintken, Sarah), #2011-203 (Burke, Gerard & Maxine), #2011-231(Steyskal Jr., Stanley), #2011-248 (Prokupek, Charles & Sheryl), #2011-250 (Dobbs, Kenneth & Janet), #2011-280 (Dittus, Donald).

1. Reconvene from July 19, 2011 Property Valuation Protest Final Hearings.

Testimony was given on the following protests regarding property valuations:

#2011-250 (Dobbs, Kenneth & Janet), #2011-170 (Tetrick Feeding Co. Inc.), #2011-231(Steyskal Jr., Stanley), #2011-108, 109, 110, 111, 112, 114, 115 (Koch, Anne Marie), #2011-184 (Mintken, Sarah), #2011-46 (Royal, Doris)

MOTION: Warren moved, seconded by Nekuda, to accept the value as recommended by the referee's on agricultural lands as listed on Exhibit "AG-2" (23 parcels). Ayes: Nekuda & Warren. Nays: Hike, Thompson & Richards. MOTION FAILED.

MOTION: Hike moved, seconded by Thompson, to accept the Assessor's recommendation of value on agricultural lands as listed on Exhibit "AG-2" (23 parcels). Ayes: Hike, Thompson & Richards. Nays: Nekuda & Warren.

Testimony was given on the following protests regarding property valuations:

#2011-560 (Vinduska, Jean & Marcel), #2011-522, 523 (Bundy, Robert Family), #2011-260 (Guerrero, Bryant & Sue), #2011-177 (Mutual Southport LLC),

At 11:06 A.M. the Board recessed and reconvened at 1:16 P.M.

Commissioners Present: Rusty Hike, Jim Thompson, Tom Richards, Jim Warren
Commissioners Absent: Jim Nekuda
Others Present: County Clerk Deb Houghtaling
County Attorney Mike Smith
Assessor Chief Deputy Jackie Morehead

Testimony was given on the following protests regarding property valuations:

#2011-232, 233, 234, 235, 236, 237 (Carlson, Kevin & Debra), #2011-577, 578, 579 (Armbrust Acres), #2011-408 (Knapp, John), #2011-381, 382, 383, 384 (Serfass, Etal/John)

MOTION: Warren moved, seconded by Hike, in regards to protests #2011-577, 578, 579 (Armbrust Acres) that those would be pulled out of the previous action and that the classification would be accepted and the value of the Referees decision would be accepted. Ayes: Warren. Nays: Hike, Thompson & Richards. Absent: Nekuda. MOTION FAILED.

MOTION: Hike moved, seconded by Thompson, to accept the Assessor's recommendation of value on parcel #010404600 (protest #2011-526 Hermsen, David & Franziska).

Hike moved, seconded by Thompson, to amend the previous motion and change the parcel number to #010351027 (protest #2011-526 Hermsen, David & Franziska). Ayes: Hike, Thompson & Richards. Nays: Warren. Absent: Nekuda.

MOTION: Hike moved, seconded by Thompson, to accept the Referee's recommendation as to assessment on the 2011 Property Valuation Protests on residential, commercial and rural properties as presented to the Sarpy County Board of Equalization with the exception of the changes previously addressed above. Ayes: Hike, Thompson & Richards. Nays: Warren. Absent: Nekuda.

A complete listing of Property Valuation Protests is on file in the office of the County Clerk (#2011-1 thru #2011-683).

MOTION: At 2:12 P.M. Hike moved, seconded by Warren, to recess as a Board of Equalization for all residential, commercial and rural (with or without improvements) properties subject to the call of the Chairman any time through 4:45 P.M. on July 25, 2011. Should the Chairman not reconvene prior to that date and time then this Board shall be adjourned effective at the close of the business day on July 25, 2011. Ayes: Hike, Thompson, Richards & Warren. Nays: None. Absent: Nekuda.

Tom Richards

Tom Richards, Chairman
Sarpy County Board of Equalization

Attest:

Debra J. Houghtaling

Debra J. Houghtaling
Sarpy County Clerk

r *AG

Assessor's Recommendation

#	TAX YEAR	BOE PROTEST#	PARCEL	2011 LAND VALUE	2011 IMPROVEMENT VALUE	2011 OUTBUILDING VALUE	2011 TOTAL VALUE	INSPECTED	INSPECTED LAND VALUE	INSPECTED IMPROVEMENT VALUE	INSPECTED OUTBUILDING VALUE	INSPECTED TOTAL VALUE	REFEREE LAND VALUE	REFEREE IMPROVEMENT VALUE	REFEREE OUTBUILDING VALUE	REFEREE TOTAL VALUE	RECOMMENDED LAND VALUE	RECOMMENDED IMPROVEMENT VALUE	RECOMMENDED OUTBUILDING VALUE	RECOMMENDED TOTAL VALUE	REFEREE
1	2011	199	10613005	375,728	0	30,710	406,438	YES	366,299	71,181	23,765	461,245	335,999	71,181	23,765	430,945	366,299	71,181	23,765	461,245	KB
2	2011	234	10603654	40,883	41,350	0	82,233						18,003	41,350	0	59,353	40,883	41,350	0	82,233	KB
3	2011	249	11574008	38,399	0	0	38,399						17,469	0	0	17,469	38,399	0	0	38,399	KB
4	2011	260	11137142	72,739	218,799	0	291,538						35,000	188,000	0	223,000	72,739	218,799	0	291,538	GA
5	2011	307	11040718	132,635	69,592	78,417	280,644	YES	132,635	61,577	49,715	243,927	85,900	50,000	70,000	205,900	132,635	61,577	49,715	243,927	GA
6	2011	308	10420525	191,489	194,611	0	386,100	YES	191,489	178,712	1,161	371,362	148,290	130,000	0	278,290	191,489	178,712	1,161	371,362	GA
7	2011	309	11591591	83,618	166,717	0	250,335	YES	83,618	158,121	0	241,739	40,000	166,720	0	206,720	83,618	158,121	0	241,739	GA
8	2011	313	10608850	142,661	272,796	10,768	426,225						130,000	210,000	11,000	351,000	142,661	272,796	10,768	426,225	GA
9	2011	317	10747753	82,680	100,286	0	182,966	YES	82,680	85,320	0	168,000	70,000	85,320	0	155,320	82,680	85,320	0	168,000	GA
10	2011	324	11576969	63,689	0	0	63,689						17,922	0	0	17,922	63,689	0	0	63,689	GA
11	2011	326	11576963	2,442	0	0	2,442						1,411	0	0	1,411	2,442	0	0	2,442	GA
12	2011	329	11177438	124,659	98,783	27,931	253,373						110,000	95,000	28,000	233,000	124,659	98,783	27,931	251,373	GA
13	2011	333	11576964	12,516	0	0	12,516						4,241	0	0	4,241	12,516	0	0	12,516	GA
14	2011	338	11592378	34,881	0	0	34,881						26,000	0	0	26,000	34,881	0	0	34,881	GA
15	2011	339	11045868	28,065	0	0	28,065						21,000	0	0	21,000	28,065	0	0	28,065	GA
16	2011	340	10626484	48,756	0	0	48,756						36,400	0	0	36,400	48,756	0	0	48,756	GA
17	2011	350	10466851	424,093	118,343	16,388	558,824						384,593	110,000	16,388	510,981	424,093	118,343	16,388	558,824	KB
18	2011	364	10609555	113,010	88,423	9,637	211,070						77,210	88,423	9,637	175,270	113,010	88,423	9,637	211,070	KB
19	2011	376	11077921	120,588	101,051	0	221,639						88,588	95,000	0	183,588	120,588	101,051	0	221,639	KB
20	2011	379	10403493	399,256	58,318	13,362	470,936						358,250	55,000	11,000	424,250	399,256	58,318	13,362	470,936	GA
21	2011	407	10407057	273,143	120,360	57,508	451,011						235,318	120,360	58,508	413,186	273,143	120,360	57,508	451,011	KB
22	2011	408	10421416	274,697	103,812	22,662	401,171						238,322	95,000	22,662	355,984	274,697	103,812	22,662	401,171	KB
23	2011	454	11590746	13,606	0	0	13,606						13,423	0	0	13,423	13,606	0	0	13,606	KB
24	2011	455	11590747	14,450	0	0	14,450						14,267	0	0	14,267	14,450	0	0	14,450	KB
25	2011	456	11590748	75,985	344,108	0	420,093						46,100	344,108	0	390,208	75,985	344,108	0	420,093	KB
26	2011	457	11590749	15,763	0	0	15,763						12,216	0	0	12,216	15,763	0	0	15,763	KB
27	2011	458	11590750	9,700	0	0	9,700						9,027	0	0	9,027	9,700	0	0	9,700	KB
28	2011	459	11590753	8,656	0	0	8,656						7,861	0	0	7,861	8,656	0	0	8,656	KB
29	2011	460	11590754	13,945	0	0	13,945						9,909	0	0	9,909	13,945	0	0	13,945	KB
30	2011	461	11590755	14,112	0	0	14,112						12,359	0	0	12,359	14,112	0	0	14,112	KB
31	2011	462	11083298	259,963	48,784	0	308,747	YES	252,841	48,784	0	301,625	189,948	48,784	0	238,732	252,841	48,784	0	301,625	KB
32	2011	465	11067640	367,017	154,678	18,419	540,144						352,317	154,678	18,419	525,414	367,017	154,678	18,419	540,114	KB
33	2011	466	10403698	275,529	256,292	12,549	544,370						245,229	256,292	12,549	514,070	275,529	256,292	12,549	544,370	KB
34	2011	477	10380981	225,056	120,460	6,722	352,238	YES	224,885	120,460	6,722	352,067	191,831	120,460	6,722	319,013	224,885	120,460	6,722	352,067	KB
35	2011	478	11591557	114,171	725	0	114,896						39,638	0	0	39,638	114,171	725	0	114,896	KB
36	2011	479	10467912	128,390	109,206	2,132	239,728						52,807	109,206	2,132	164,145	128,390	109,206	2,132	239,728	KB
37	2011	481	10928987	71,589	252,975	0	324,564						49,589	249,234	0	298,823	71,589	252,975	0	324,564	KB
38	2011	493	10392602	239,692	90,544	2,518	332,754						203,292	74,000	2,518	279,810	239,692	90,544	2,518	332,754	KB
39	2011	495	10613285	15,376	0	0	15,376						12,605	0	0	12,605	15,376	0	0	15,376	KB
40	2011	520	11574078	92,070	117,143	0	209,213						70,070	117,143	0	187,213	92,070	117,143	0	209,213	KB
41	2011	522	11592302	400,145	0	0	400,145						131,730	0	0	131,730	400,145	0	0	400,145	KB
42	2011	523	10398481	198,594	103,912	0	302,506						96,594	103,912	0	200,506	198,594	103,912	0	302,506	KB
43	2011	524	10397752	265,349	0	0	265,349	YES	210,391	0	0	210,391	210,391	0	0	210,391	210,391	0	0	210,391	KB
44	2011	526	10404600	67,961	131,058	0	199,019						45,961	131,058	0	177,019	67,961	131,058	0	199,019	KB
45	2011	533	11305878	93,797	158,864	0	252,661	YES	93,422	158,864	0	252,286	59,897	158,864	0	218,761	93,422	158,864	0	252,286	KB
46	2011	542	11590335	90,721	136,254	90,721	298,707						68,721	136,254	66,815	271,790	90,721	136,254	71,732	298,707	KB
47	2011	544	10613455	2,604	0	0	2,604						1,161	0	0	1,161	2,604	0	0	2,604	KB
48	2011	547	11591357	79,376	217,163	0	296,539	YES	79,376	219,947	0	299,323	57,376	217,163	0	274,539	79,376	219,947	0	299,323	KB
49	2011	560	10420711	216,573	120,202	4,464	341,239	YES	195,886	120,202	4,464	320,552	166,891	120,202	4,464	291,557	195,886	120,202	4,464	320,552	KB
50	2011	570	10403329	93,395	50,712	2,317	146,424						61,245	50,712	2,317	114,274	93,395	50,712	2,317	146,424	KB
51	2011	571	10420754	381,664	51,703	2,035	435,402						343,820	51,703	2,035	397,558	381,664	51,703	2,035	435,402	KB
52	2011	572	10392971	128,598	81,952	7,331	217,881						96,751	81,952	7,331	186,034	128,598	81,952	7,331	217,881	KB
53	2011	573	10398783	116,050	64,850	7,720	188,620						68,050	64,850	7,720	140,620	116,050	64,850	7,720	188,620	KB
54	2011	574	10398910	24,844	0	0	24,844						22,216	0	0	22,216	24,844	0	0	24,844	KB
55	2011	575	10398759	1,440	0	0	1,440						1,123	0	0	1,123	1,440	0	0	1,440	KB
56	2011	576	10398767	276,709	0	0	276,709						271,386	0	0	271,386	276,709	0	0	276,709	KB
57	2011	577	10398740	144,282	0	0	144,282						133,719	0	0	133,719	144,282	0	0	144,282	KB
58	2011	578	10420762	162,831	0	0	162,831						155,315	0	0	155,315	162,831	0	0	162,831	KB
59	2011	579	10392963	170,807	0	0	170,807						167,550	0	0	167,550	170,807	0	0	170,807	KB

Exhibit "AG"

Assessor's Recommendation

#	TAX YEAR	BOE PROTEST#	PARCEL	2011 LAND VALUE	2011 IMPROVEMENT VALUE	2011 OUTBUILDING VALUE	2011 TOTAL VALUE	INSPECTED	INSPECTED LAND VALUE	INSPECTED IMPROVEMENT VALUE	INSPECTED OUTBUILDING VALUE	INSPECTED TOTAL VALUE	REFEREE LAND VALUE	REFEREE IMPROVEMENT VALUE	REFEREE OUTBUILDING VALUE	REFEREE TOTAL VALUE	RECOMMENDED LAND VALUE	RECOMMENDED IMPROVEMENT VALUE	RECOMMENDED OUTBUILDING VALUE	RECOMMENDED TOTAL VALUE	REFEREE
60	2011	587	11082879	641,901	56,309	0	698,210	YES	627,774	56,309	0	684,083	610,174	56,309	0	666,483	627,774	56,309	0	684,083	KB
61	2011	597	10364897	184,083	0	0	184,083						177,593	0	0	177,593	184,083	0	0	184,083	KB
62	2011	599	10403051	51,140	107,681	0	158,821	YES	41,910	107,681	0	149,591	41,910	107,681	0	149,591	41,910	107,681	0	149,591	KB
63	2011	600	10398732	206,873	189,709	7,746	404,328						163,062	189,709	0	352,771	206,873	189,709	7,746	404,328	KB
64	2011	601	10403094	27,039	0	0	27,039						23,295	0	0	23,295	27,039	0	0	27,039	KB
65	2011	610	11588204	23,764	0	0	23,764	YES	1,111	0	0	1,111	1,111	0	0	1,111	1,111	0	0	1,111	KB
66	2011	611	10393226	177,201	0	0	177,201	YES	141,859	0	0	141,859	141,859	0	0	141,859	141,859	0	0	141,859	KB
67	2011	612	11592377	372	0	0	372	YES	5	0	0	5	5	0	0	5	5	0	0	5	KB
68	2011	613	11576840	8,081	0	0	8,081	YES	382	0	0	382	382	0	0	382	382	0	0	382	KB
69	2011	617	11574007	26,393	0	0	26,393						20,946	0	0	20,946	26,393	0	0	26,393	KB
70	2011	622	11104724	88,227	79,658	0	167,885						79,859	50,000	0	129,859	88,227	79,658	0	167,885	GA
71	2011	623	11575646	89,010	339,590	0	428,600						67,010	339,590	0	406,600	89,010	339,590	0	428,600	KB
72	2011	627	11169575	91,063	244,508	10,820	346,391						69,063	230,000	10,820	309,883	91,063	244,508	10,820	346,391	KB

Residential Exhibit

BOE PROTEST#	PARCEL	2011 LAND VALUE	2011 IMPROVEMENT VALUE	2011 TOTAL VALUE	INSPECTED	REFEREE LAND VALUE	REFEREE IMPROVEMENT VALUE	REFEREE TOTAL VALUE	RECOMMENDED LAND VALUE	RECOMMENDED IMPROVEMENT VALUE	RECOMMENDED TOTAL VALUE	REFEREE	AOR	REFEREE CHANGE	ACTION BY OUR OFFICE
2011-247	11581513	44,000	329,645	373,645	No	44,000	276,000	320,000	44,000	325,173	369,173	GA	CH	53,645	Recommending new value based on corrected finished basement sq ft error on sketch - data entry error.
2011-555	11576434	28,000	139,315	167,315	No	28,000	120,500	148,500	28,000	139,315	167,315	GP	CS	18,815	Recommending no change
2011-263	11275316	113,900	359,232	473,132	No	113,900	260,442	374,342	113,900	359,232	473,132	GA	LH	98,790	Recommending no change
2011-361	10440100	18,000	73,648	91,648	Ignored	18,000	67,000	85,000	18,000	73,648	91,648	DW	LR	6,648	Recommending no change
2011-27	11577597	28,000	195,361	223,361	No	28,000	176,000	204,000	28,000	195,361	223,361	GP	SG	19,361	Recommending no change
2011-527	11355752	28,000	189,477	217,477	No	28,000	166,000	194,000	28,000	189,477	217,477	JR	SG	23,477	Recommending no change
2011-605	11218290	28,000	115,482	143,482	No	28,000	97,000	125,000	28,000	115,482	143,482	GP	SG	18,482	Recommending no change
2011-252	10931104	21,000	88,545	109,545	Yes	21,000	85,788	106,788	21,000	73,447	94447	JR	SG	2,757	recommending new value based on inspection after referre left the blding.
2011-151	11592360	255,525		255,525	Yes	160,000		160,000	255,525		255,525		TE	95,525	Recommending no change
2011-432	11579500	123,420	547,574	670,994		123,420	426,580	550,000	123,420	547,574	670,994	DW	TE	120,994	Recommending no change
2011-286	11575648	51,700		51,700		35,000		35,000	51,700		51,700	GA	TE	16,700	Recommending no change
2011-287	11575650	51,700		51,700		35,000		35,000	51,700		51,700	GA	TE	16,700	Recommending no change
2011-288	11575651	47,000		47,000		30,000		30,000	47,000		47,000	GA	TE	17,000	Recommending no change
2011-289	11575652	37,600		37,600		25,000		25,000	37,600		37,600	GA	TE	12,600	Recommending no change
2011-290	11575653	37,600		37,600		25,000		25,000	37,600		37,600	GA	TE	12,600	Recommending no change
2011-291	11575656	37,600		37,600		25,000		25,000	37,600		37,600	GA	TE	12,600	Recommending no change
2011-292	11575657	37,600		37,600		25,000		25,000	37,600		37,600	GA	TE	12,600	Recommending no change
2011-293	10481249	80,000	200,330	280,330	Yes	80,000	75,000	155,000	80,000	200,330	280,330	GA	TE	125,330	Recommending no change
2011-294	10481869	15,000		15,000		1,600		1,600	15,000		15,000	GA	TE	13,400	Recommending no change
2011-295	10481877	15,000		15,000		1,600		1,600	15,000		15,000	GA	TE	13,400	Recommending no change
2011-296	10481885	15,000		15,000		1,600		1,600	15,000		15,000	GA	TE	13,400	Recommending no change
2011-297	10481893	15,000		15,000		1,600		1,600	15,000		15,000	GA	TE	13,400	Recommending no change
2011-298	10481966	15,000		15,000		1,600		1,600	15,000		15,000	GA	TE	13,400	Recommending no change
2011-299	10481974	15,000		15,000		1,600		1,600	15,000		15,000	GA	TE	13,400	Recommending no change
2011-245	10468811	120,390		120,390		80,260		80,260	120,390		120,390	GA	TE	40,130	Recommending no change
2011-246	11045337	65,930	97,144	163,074		55,240	97,144	152,384	65,930	97,144	163,074	GA	TE	10,690	Recommending no change
2011-255	11579537	121,240	491,191	612,431		121,240	448,760	570,000	121,240	491,191	612,431	GA	TE	42,431	Recommending no change
2011-256	11591769	50,000	165,525	215,525		50,000	150,000	200,000	50,000	165,525	215,525	GA	TE	15,525	Recommending no change
2011-265	11573271	168,074	761,760	929,834		168,074	392,585	560,659	168,074	761,760	929,834	GA	TE	369,175	Recommending no change
2011-325	11576965	27,360	0	27,360		11,517	0	11,517	27,360	0	27,360	GA	TE	15,843	Recommending no change
2011-330	11577424	0	9,399	9,399		0	8,000	8,000	0	9,399	9,399	GA	TE	1,399	Recommending no change
2011-334	10410848	64,510	0	64,510		7,032	0	7,032	64,510	0	64,510	GA	TE	57,478	Recommending no change
2011-335	11576968	55,140	0	55,140		15,384	0	15,384	55,140	0	55,140	GA	TE	39,756	Recommending no change

Commercial exhibit

BOE PROTEST#	PARCEL		2011 LAND VALUE	2011 IMPROVEMENT VALUE	2011 TOTAL VALUE	REFEREE LAND VALUE	REFEREE IMPROVEMENT VALUE	REFEREE TOTAL VALUE	RECOMMENDED LAND VALUE	RECOMMENDED IMPROVEMENT VALUE	RECOMMENDED TOTAL VALUE	REASON
2011-177	011585977	Mutual Bank	832,520	3,707,480	4,540,000	832,520	2,332,480	3,165,000	832,520	3,707,480	4,540,000	Referee did not value vacant area
2011-32	011177012	BlockBuster/S	348,984	901,016	1,250,000	348,984	492,000	840,984	348,984	591,016	940,000	Location and refuses to give leases
2011-360	011282991	Flex BLDG/R&R	113,692	511,308	625,000	113,692	196,139	309,831	113,692	346,308	460,000	Referee did not value vacant area
2011-390	011575744	Village Papillion	319,055	2,060,945	2,380,000	319,055	1,725,945	2,045,000	319,055	2,060,945	2,380,000	Tax credits were not taken into consideration
2011-433	011572445	Golf Course	181,260	61,740	243,000	42,367	42,367	84,734	143,100	61,740	204,840	Equalization with Platteview CC. Sale 1/30/2006 $2,215,000
2011-434	011574319	Golf Course	338,770	82,230	421,000	64,573	82,230	146,803	267,450	82,320	349,770	Total Recommended Value of Tregaron GC is $1,727,789
2011-435	011293349	Golf Course	347,130	82,320	429,450	74,875	74,875	149,750	274,050	82,320	356,370	
2011-436	011293365	Golf Course	298,300	61,740	360,040	63,806	61,740	125,546	235,500	61,740	297,240	TOTAL REFEREE VALUE OF TREGARON GC IS **$721,416**
2011-437	011318171	Golf Course	9,282	28,718	38,000	6,626	6,625	13,251	7,327	28,568	35,895	
2011-438	011293357	Golf Course	47,595	197,405	245,000	47,595	37,837	85,432	37,575	166,154	203,729	
2011-439	011287985	Golf Course	191,330	61,740	253,070	44,076	44,076	88,152	151,050	61,740	212,790	
2011-440	011293373	Golf Course	58,995	20,580	79,575	7,168	20,580	27,748	46,575	20,580	67,155	
2011-499	010398473	Linoma	358,390	961,610	1,320,000	358,390	961,610	1,320,000	358,390	541,610	900,000	after inspection see photos
2011-663	011588243	SL Mall OL	4,732	0	4,732	0	0	0	4,732	0	4,732	Should have value - Not EXEMPT
2011-664	011588244	SL Mall OL	2,802	0	2,802	0	0	0	2,802	0	2,802	Should have value - Not EXEMPT
2011-665	011589301	SL Mall/Main	879,250	0	879,250	0	0	0	879,250	0	879,250	part of main mall - different tax district
2011-666	011589302	SL Mall/Main	12,239,490	68,660,510	80,900,000	12,239,490	62,620,510	74,860,000	12,239,490	68,660,510	80,900,000	More occupancy for 2011 vs. 2010, Triple NNN leases,
2011-667	011589304	SL Mall OL	500	0	500	0	0	0	500	0	500	Should have value - Not EXEMPT
2011-668	011589305	SL Mall OL	100	0	100	0	0	0	100	0	100	Should have value - Not EXEMPT
2011-669	011589306	SL Mall OL	1,226	0	1,226	0	0	0	1,226	0	1,226	Should have value - Not EXEMPT
2011-670	011589307	SL Mall OL	19,337	0	19,337	0	0	0	19,337	0	19,337	Should have value - Not EXEMPT
2011-672	011590992	SL Mall/Dick's	18,731	0	18,731	0	0	0	18,731	0	18,731	part of main dick's lot - different tax district
2011-678	010466843	Shopko Warehouse	2,597,592	21,702,408	24,300,000	2,597,592	20,402,408	23,000,000	2,597,592	21,702,408	24,300,000	protester did not include concrete parking, height, dock levelers,mezz, and truck scale

AG-2 7/25/11

Assessor's Recommendation

#	TAX YEAR	BOE PROTEST#	PARCEL	2011 LAND VALUE	2011 IMPROVEMENT VALUE	2011 OUTBUILDING VALUE	2011 TOTAL VALUE	INSPECTED	INSPECTED LAND VALUE	INSPECTED IMPROVEMENT VALUE	INSPECTED OUTBUILDING VALUE	INSPECTED TOTAL VALUE	REFEREE LAND VALUE	REFEREE IMPROVEMENT VALUE	REFEREE OUTBUILDING VALUE	REFEREE TOTAL VALUE	RECOMMENDED LAND VALUE	RECOMMENDED IMPROVEMENT VALUE	RECOMMENDED OUTBUILDING VALUE	RECOMMENDED TOTAL VALUE
1	2011	46	10467424	468,909	112,377	13,235	594,521	YES	462,902	112,377	11,333	586,612	427,002	112,377	11,333	550,712	462,902	112,377	11,333	586,612
2	2011	54	10397191	125,905	117,053	4,608	247,566					0	91,405	117,053	4,181	212,639	125,905	117,053	4,608	247,566
3	2011	72	11077387	230,965	106,338	27,482	364,785					0	196,365	106,338	27,482	330,185	230,965	106,338	27,482	364,785
4	2011	73	11209887	112,137	207,693	0	319,830					0	78,612	207,693	0	286,305	112,137	207,693	0	319,830
5	2011	98	10391290	124,892	98,390	16,759	240,041	YES	124,892	97,700	16,759	239,351	92,892	88,551	16,759	198,202	124,892	97,700	16,759	239,351
6	2011	108	10397817	96,016	0	0	96,016					0	93,781	0	0	93,781	96,016	0	0	96,016
7	2011	109	10397833	46,175	0	0	46,175					0	45,728	0	0	45,728	46,175	0	0	46,175
8	2011	110	10402888	40,823	0	0	40,823					0	3,052	0	0	3,052	40,823	0	0	40,823
9	2011	111	11591625	32,286	0	0	32,286					0	30,208	0	0	30,208	32,286	0	0	32,286
10	2011	112	10397515	259,976	105,688	0	365,664					0	222,876	105,688	0	328,564	259,976	105,688	0	365,664
11	2011	114	11305762	8,974	0	0	8,974					0	1,544	0	0	1,544	8,974	0	0	8,974
12	2011	115	11591624	111,732	0	0	111,732					0	110,366	0	0	110,366	111,732	0	0	111,732
13	2011	127	10398791	152,492	0	0	152,492					0	147,131	0	0	147,131	152,492	0	0	152,492
14	2011	154	10431861	125,055	206,352	0	331,407					0	103,055	125,055	0	228,110	125,055	206,352	0	331,407
15	2011	162	11246170	85,334	147,508	2,864	235,706					0	52,134	137,508	0	189,642	85,334	147,508	2,864	235,706
16	2011	168	11581169	93,793	316,730	76,911	487,434	YES	93,793	316,730	76,118	486,641	71,793	316,730	76,911	465,434	93,793	316,730	76,118	486,641
17	2011	170	10393501	518,134	134,445	26,054	678,633	UPDATED	518,134	133,097	18,342	669,573	479,934	134,445	26,054	640,433	518,134	133,097	18,342	669,573
18	2011	184	11590300	107,244	194,658	0	301,902					0	75,864	194,658	0	270,522	107,244	194,658	0	301,902
19	2011	203	10408126	110,859	101,921	1,145	213,925					0	78,347	91,729	1,145	171,221	110,859	101,921	1,145	213,925
20	2011	231	10608974	169,783	110,494	28,430	308,707					0	130,127	99,445	28,430	258,002	169,783	110,494	28,430	308,707
21	2011	248	10381082	141,042	227,634	7,512	376,188					0	105,911	227,634	7,512	341,057	141,042	227,634	7,512	376,188
22	2011	250	10405003	142,254	99,406	15,161	256,821	YES	138,214	99,406	15,161	252,781	109,454	99,406	15,161	224,021	138,214	99,406	15,161	252,781
23	2011	280	11077115	57,084	0	0	57,084					0	34,284	0	0	34,284	57,084	0	0	57,084