

**MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Monday, July 21, 2014
Sarpy County Courthouse, County Board Room
www.sarpy.com/boe/minutes/**

Notice of the Board of Equalization 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 16, 2014. 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. The location of the posted "Nebraska Open Meetings Act" was given and the meeting of the Sarpy County Board of Equalization was convened in open and public session by Board of Equalization Chairman Jim Thompson at 9:00 A.M.

Commissioners Present: Don Kelly, Jim Thompson, Tom Richards, Brenda Carlisle,
Jim Warren

Commissioners Absent: None

Others Present: County Clerk Deb Houghtaling represented by Christine Vance
County Administrator Mark Wayne
Deputy County Attorneys Mike Smith and Nicole O'Keefe
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 469 protests were filed with the Sarpy County Clerk.

The following protests were withdrawn and will not be considered by this Board: #2014-87 (McVay), #2014-158 (Burch), #2014-325 (Zwyer), #2014-330 (Semin), #2014-331 (Foray), #2014-458 (Smith), and #2014-461 (Hayes/L'Oreal).

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:

- A. **Final Hearing Appointments:**

Connie Anderson/Stanley Swanson	#2014-244
Steven Braesch	#2014-30
Thomas/Sandy Landsperger	#2014-168
Immanuel Health/Steve Davidson	#2014-200
Jim Cobb	#2014-308
Max Kelch	#2014-42
Pat Sullivan/Market Place Apartments	#2014-258
Jason Olson	#2014-4

At 10:45 A.M. Commissioner Richards invited public comments.

Ron Patterson addressed the Board regarding Agricultural land values.

At 10:55 A.M. Commissioner Thompson closed the public hearing.

Tim Ederer, County Assessor's office addressed the Board regarding Commissioner Richard's request to provide values using Connie Anderson's model and provided values of land at \$61,155 and improvements remaining the same at \$156,290.

MOTION: Kelly moved, seconded by Warren, to accept the Referee's recommendation of value for protest #2014-244 (Swanson/Anderson): Land Value: \$59,004, Improvements: \$156,290, Total Land and Improvements: \$215,294.

At 11:11 A.M. the Board recessed and reconvened at 11:17 A.M.

VOTE: Ayes: Warren & Kelly. Nays: Thompson, Richards & Carlisle. **MOTION FAILED.**

MOTION: Richards moved, seconded by Warren, to adjust the property valuation for protest #2014-244 (Swanson/Anderson) based on the evidence (model) provided by Connie Anderson: Land Value: \$61,155, Improvements: \$156,290, Total Land and Improvements: \$217,445. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MOTION: Warren moved, seconded by Richards, to accept the Referee's recommendation of value for Protest #2014-30 (Braesch): Land Value: \$0, Improvements: \$31,059, Total Land and Improvements: \$31,059. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MOTION: Richards moved, seconded by Kelly, to accept the Referee's recommendation of value for Protest #2014-168 (Landsperger): Land Value: \$0, Improvements: \$90,402, Total Land and Improvements: \$90,402. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MOTION: Warren moved, seconded by Richards, to adjust the property valuation for Protest #2014-200 (Immanuel Health Systems): Land Value: \$678,242, Improvements: \$4,651,758, Total Land and Improvements: \$5,330,000. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MOTION: Richards moved, seconded by Kelly, to accept the Referee's recommendation of value for Protest #2014-308 (Cobb): Land Value: \$44,000, Improvements: \$338,435 Total Land and Improvements: \$382,435. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MOTION: Carlisle moved, seconded by Kelly, to accept the new Assessor's recommendation of value after an inspection was completed for Protest #2014-42 (Kelch): Land Value: \$33,000, Improvements: \$237,112, Total Land and Improvements: \$270,112. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MOTION: Warren moved to adjust the property valuation for Protest #2014-258 (Seldin Company/Market Place Apartments): Land Value: \$1,711,820, Improvements: \$9,613,180 Total Land and Improvements: \$11,325,000.
MOTION DIED FOR LACK OF SECOND.

MOTION: Carlisle moved, seconded by Kelly, to accept the Referee's recommendation of value for Protest #2014-258 (Seldin Company/Market Place Apartments): Land Value: \$1,711,820, Improvements: \$11,618,180, Total Land and Improvements: \$13,330,000. Ayes: Kelly, Thompson, Richards & Carlisle. Nays: Warren.

MOTION: Richards moved, seconded by Carlisle, to accept the Referee's recommendation of value for Protest #2014-4 (Olson): Land Value: \$36,000, Improvements: \$195,550, Total Land and Improvements: \$231,550. Ayes: Thompson, Richards & Carlisle. Nays: Kelly & Warren.

MOTION: Carlisle moved, seconded by Richards, to accept the new Assessor's recommendation of value for Protest #2014-250 (Glesinger): Land Value: \$89,130, Improvements: \$71,399, Outbuilding: \$14,410 Total Land, Improvements and Outbuilding: \$174,939. Ayes: Kelly, Thompson, Richards & Carlisle. Nays: Warren.

MOTION: Kelly moved, seconded by Warren, to accept the Referee's recommendation as to assessment on the 2014 Property Valuation Protests on residential, commercial and/or rural properties as presented to the Sarpy County Board of Equalization other than those above.

Dan Pittman addressed the Board and provided comments.

VOTE: Ayes: Kelly, Thompson & Warren. Nays: Carlisle & Richards.
A complete listing of Property Valuation Protests is on file in the office of the County Clerk (#2014-1 thru #2014-469).

2. Recess.

MOTION: At 11:46 A.M. Warren moved, seconded by Richards, to recess as a Board of Equalization for all residential, commercial and rural properties (with or without improvements) subject to the call of the Chairman any time through 4:45 P.M. on July 25, 2014. 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, 2014. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Tuesday, July 22, 2014
Sarpy County Courthouse, County Board Room
www.sarpy.com/boe/minutes/

Notice of the Board of Equalization 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 16, 2014. 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. The location of the posted "Nebraska Open Meetings Act" was given and the meeting of the Sarpy County Board of Equalization was re-convened in open and public session by Board of Equalization Chairman Jim Thompson at 3:03 P.M.

Commissioners Present: Don Kelly, Jim Thompson, Tom Richards, Brenda Carlisle,
Jim Warren

Commissioners Absent: None

Others Present: County Clerk Deb Houghtaling represented by Christine Vance
County Administrator Mark Wayne
Deputy County Attorney Mike Smith
Assessor Dan Pittman and Treasurer Rich James

CONSENT AGENDA

{NOTE: These are items of business that are routine which are expected to be adopted without dissent. Items are automatically approved when the consent agenda is approved unless an item is REMOVED by a Commissioner or any member of the public. Removed items will be placed under the regular agenda for action by the County Board.}

1. Approve minutes (July 15, 2014). Deb Houghtaling, County Clerk
2. Tax Corrections: #14836 - #14837. Dan Pittman, Assessor
3. Motor Vehicle Tax Exemption Applications (non-profit organizations):
Rich James, Treasurer
Immanuel Retirement Communities 2013 Honda Odyssey

MOTION: Warren moved, seconded by Richards, to approve the consent agenda as submitted. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.

REGULAR AGENDA

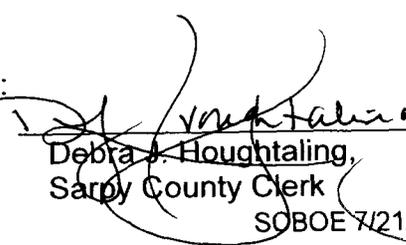
5. Recess.

MOTION: At 3:04 P.M. Richards moved, seconded by Warren, to recess as a Board of Equalization for all residential, commercial and rural properties (with or without improvements) subject to the call of the Chairman any time through 4:45 P.M. on July 25, 2014. 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, 2014. Ayes: Kelly, Thompson, Richards, Carlisle & Warren. Nays: None.



Jim Thompson, Chairman
Sarpy County Board of Equalization

Attest:



Debra J. Houghtaling,
Sarpy County Clerk

SOBOE 7/21/2014 & 7/22/2014

