

MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
Tuesday, July 22, 2016
Sarpy County Courthouse, County Board Room
www.sarpy.com/boe/minutes/

Notice of this 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, 2016. The location of the posted "Nebraska Open Meetings Act" was given in open and public session at the opening of this meeting at 9:00 A.M.

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

Commissioners Absent: Jim Thompson

Others Present: County Clerk Deb Houghtaling
County Administrator Mark Wayne
Deputy County Attorney Mike Smith
Deputy Assessor Jackie Morehead

Pledge of Allegiance

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.}

REGULAR AGENDA

1. (Recessed from July 19, 2016) Board Action: Property Valuation Protests (Forms 422) on residential, commercial and/or rural properties (#1 - #932 excluding withdrawn and late filings) Final Determinations. Board of Equalization

Chairman Kelly requested Jarel Vinduska to address the Board regarding the new wasteland values provided by the Assessor's Office for protests 2016-462 (parcel 010420711), 2016-463 (parcel 010398945), and 2016-464 (parcel 011577431).

Jackie Morehead, Deputy Assessor addressed the Board.

MOTION: Carlisle moved to leave the current values and request the Assessor's office to re-evaluate the specialty land in the whole county and re-address them next year to make sure all the land is equalized and evaluated correctly. MOTION DIED FOR A LACK OF A SECOND.

MOTION: Kelly moved, seconded by Warren, to approve and accept the new values provided by the County Assessor's office for protests 2016-462 (parcel 010420711), 2016-463 (parcel 010398945), and 2016-464 (parcel 011577431) as listed below. Ayes: Kelly & Warren. Nays: Richards & Carlisle. Absent: Thompson. MOTION DID NOT PASS.

<u>Protest Number</u>	<u>Parcel Number</u>	<u>Land Value</u>	<u>Building</u>	<u>Outbuildings</u>	<u>Total Value</u>
2016-462	010420711	\$315,723	\$199,940	\$13,201	\$528,864
2016-463	010398945	\$406,915	\$	\$	\$406,915
2016-464	011577431	\$140,874	\$	\$	\$140,874

Jarel Vinduska re-addressed the Board with additional information.

MOTION: Warren moved, seconded by Kelly to petition TERC to apply a reduction of 11.5% to all dry land crop ground (all soil classes) and an 8% to all irrigated crop land (all soil classes) for the entire County. Ayes: Warren & Kelly. Nays: Richards & Carlisle. Absent: Thompson. MOTION DID NOT PASS.

MOTION: Richards moved, seconded by Warren to reconsider the earlier motion based on the additional information provided by Jarel Vinduska to approve and accept the new values provided by the County Assessor's office for protests 2016-462 (parcel 010420711), 2016-463 (parcel 010398945), and 2016-464 (parcel 011577431) as listed below. Ayes: Kelly, Richards & Warren. Nays: Carlisle. Absent: Thompson.

<u>Protest Number</u>	<u>Parcel Number</u>	<u>Land Value</u>	<u>Building</u>	<u>Outbuildings</u>	<u>Total Value</u>
2016-462	010420711	\$315,723	\$199,940	\$13,201	\$528,864
2016-463	010398945	\$406,915	\$	\$	\$406,915
2016-464	011577431	\$140,874	\$	\$	\$140,874

Chairman Kelly stated Connie Anderson, protest 2016-509 (parcel 011305878) had contacted him and he requested new wasteland figures from the Assessor's Office for review.

Jackie Morehead addressed the Board regarding Connie Anderson's property stating their office had made a clerical error after Ms. Anderson received an adjustment from TERC to correct her soil 8100 to wasteland value in 2011 (TERC Case No. 11A-086). The value was incorrect in their system from 2012 through 2016. Ms. Morehead stated the values had been corrected in their system and no Board action is needed as their office will issue a tax correction for each year. The correct values for parcel 011305878 are: Land \$105,903, Building \$162,162, Total Land & Buildings \$268,065.

MOTION: Warren moved, seconded by Kelly, to approve and accept the new values provided by the County Assessor's office for protest 2016-509 (parcel 011305878) as listed below. Ayes: Kelly, Richards, Carlisle & Warren. Nays: None. Absent: Thompson.

<u>Protest Number</u>	<u>Parcel Number</u>	<u>Land Value</u>	<u>Building</u>	<u>Outbuildings</u>	<u>Total Value</u>
2016-509	011305878	\$105,903	\$162,162	\$	\$268,065

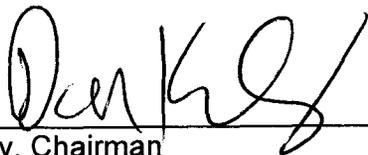
Ms. Morehead also stated another mathematical error was found for Armbrust Acres Inc., protest 2016-496 (parcel 010398740) and provided the new values to the Board using the Referee's model which resulted in a \$5,000 reduction to the land value.

MOTION: Warren moved, seconded by Kelly, to approve and accept the new reduced land value from \$299,505 to \$294,505 provided by the County Assessor's office for protest 2016-496 (parcel 010398740) as listed below. Ayes: Kelly, Richards, Carlisle & Warren. Nays: None. Absent: Thompson.

<u>Protest Number</u>	<u>Parcel Number</u>	<u>Land Value</u>	<u>Building</u>	<u>Outbuildings</u>	<u>Total Value</u>
2016-496	010398740	\$294,505	\$	\$	\$294,505

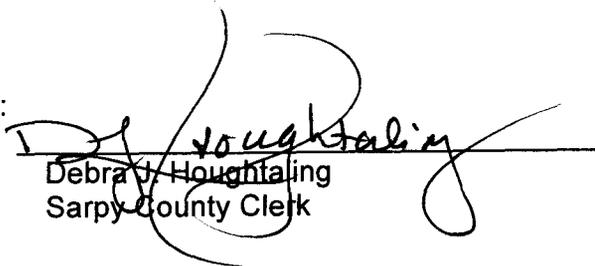
2. Recess.

MOTION: At 9:54 A.M. Carlisle 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, 2016. 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, 2016. Ayes: Kelly, Richards, Carlisle & Warren. Nays: None. Absent: Thompson.



Don Kelly, Chairman
Sarpy County Board of Equalization

Attest:



Debra J. Houghtaling
Sarpy County Clerk