Chase County Board of Equalization

2023 Protest Hearings

June 27, 2023

 The meeting of the Board of Equalization was called to order at 1:00pm on Tuesday, June 27, 2023 by Chairman Jacci Brown for the purpose of reviewing and deciding written protests filed. Present were board members Jacci Brown and Kurt Bernhardt, County Clerk Wendy Moe, Assessor Tori Mueller and Deputy Assessor Terrie State.

 Notice of the public hearing of protests was advertised in the Imperial Republican on June 22, 2023. The notice indicated the board could remain in session through July 25th. It advised the public that dates and agenda may be adjusted as required and would be kept current in the office of the County Clerk.

 Chairman Jacci Brown moved to approve the minutes of the June 13, 2023 meeting. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes. Motion carried.

Assessor Tori Mueller presented the following list of internal protests.

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| 150073771 | Correct override value. Cost came across before split outs. | 70,080 | 34,615 |
| 150122366 | Correct override value. Cost came across before split outs. | 127,830 | 53,363 |
| 150121889 | Change 9.73a from xsite to grass as per GIS imagery. | 220,321 | 177,801 |
| 150054491 | Change 7.19a from xsite to grass as per GIS imagery. | 1,289,688 | 1,258,268 |
| 150065108 | Change xsite to grass except for .05a xsite &1a site as per GIS imagery | 206,782 | 148,379 |
| 150070063 | Change xsite to feedlot as per GIS imagery. | 155,000 | 77,500 |
| 150104863 | Change to farm, xsite. No longer a commercial property, as per owner. | 75,018 | 58,630 |
| 150029667 | Change to very poor condition. | 7,097 | 3,548 |
| 150050658 | Give 50% functional depr to mobile home & 2 sheds due to repairs needed and condition. | 10,313 | 7,945 |
| 150002068 | Changed the condition to good & fixtures to 7. Kevin reported several updates, a new furnace, a/c unit and new wiring. | 68,483 | 82,006 |
| 150063601 | Change from xsite to grass as per GIS land use & Merlin's statement. | 15,000 | 1,891 |
| 150016743 | Change from commercial to ag (xsite). Not zoned or being used for commercial. | 49,093 | 28,688 |
| 150082231 | Change from commercial to ag (xsite). Not zoned or being used for commercial. | 46,105 | 17,655 |
| 150065590 | Correct commercial record that got split out. | 1,007,932 | 1,308,042 |
| 150065582 | Correct Residential record that was connected with 150065590 & some buildings got duplicated. | 1,908,936 | 273,694 |
| 150120737 | Bryan Hill recommended a 60% functional to big buildings. | 476,023 | 230,773 |
| 150044879 | Bryan Hill recommended a 25% to adjust to land. Flood issues on lot. | 285,368 | 266,819 |
| 150017294 | Bryan Hill recommended changing the building to storage. | 30,861 | 21,572 |
| 150000146 & 150081197 | Combine lots & change from commercial to ag grass as per Bryan Hill. | 45,745 | 870 |
| 150017464 | Change to very poor condition. House add'l 85% functional & garage add'l 15% functional. | 67,883 | 25,850 |
| 150005008 | Adj. xsite acres (17.63) to feedlot & increase shelterbelt by 2.47a & take out of grass. | 871,577 | 833,912 |
| 150095023 | Adj xsite acres into 7.79a grass. Change Site 2 into 1a xsite. | 252,112 | 208,157 |
| 150050364 | Change to ag, no longer a commercial property. City of Wauneta had this zoned transitional ag. | 68,330 | 37,738 |
| 150039255 | Change 7.33a from xsite to grass. | 143,427 | 111,395 |
| 150121629 | Adj rent restricted housing value to 2023. | 272,049 | 234,073 |
| 150121962 | Correct override value. Cost came across before split outs. | 109,125 | 31,732 |

Jacci Brown moved to accept the list of internal protests as presented. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes. Motion carried.

Protest hearings were scheduled to begin at 1:15. Chairman Brown opened the public hearing for protests. Notice of individual protest hearing date and time was provided in person at the time of the protest filing. Protest forms for each protest are available for viewing in the office of the County Clerk. The forms include the legal descriptions, protested value, requested valuation and reason for protesting. A brief description of each protest follows. Eight protests have been filed to date.

Protest #1 – 150121177 – Roger & Judy Teply; owners feel property has lost value because of the 2022 loss of water in the Frenchman River, it is no longer riverfront property therefore the increase in value is being protested.

Protest #2 – 150103328 – Randal F. King; property sale less than 8 months ago, paid less than assessed value when property was purchased. Revaluation was considerably more than what was paid for property.

Protest #3 – 150017405 – Robert & Bonnie McBride (appeared in person to provide additional information for the board) – Manufactured home placed on a poured basement foundation in 1983, over first year home experienced extreme settlement. When protested years ago, commissioners and assessor inspected home and recommended it be valued as salvage. Over the years value has increased, which has been expected, but to increase over double is very excessive. - Board directed Assessor to go look at and review this property before final decisions are made.

Protest #4 – 150121395 – Norman Fanning – A farmstead out-building that is not being “kept up” and is 15 miles from blacktop is not appreciating in value.

Protest #5 – 150024886 – Phyllis Belau – A continuation of the $139,639 valuation for both the land and building is requested. There are no improvements to the land (lots) and home.

Protest #6 – 150048521 – Phyllis Belau – A continuation of the $10,280 valuation is requested. There are no improvements to the land (lots), there are no building structures of any type on the lots. There is farm land to the east of the lots, and empty lots to the south of these lots.

Protest #7 – 150009763 – Jayden Maris – Ownership of access into property, grain storage and shelter belt belong to neighboring property. Property no longer goes with surrounding farm ground. Property sits within two miles of hog confinement and wastewater lagoon. All buildings except house have gone down in structural integrity.

Protest #8 – 150000162 – Tracy Haarberg – The land increased by 534%. Our other property, also highway property, went up between 170-218%. We feel there should be consistency when comparing percentage of change.

 With no further protests to be heard the board recessed at 2:45pm.

July 5, 2023

The Board of Equalization reconvened and was called to order by Chairman Jacci Brown at 8:00am. Also present were Commissioner Kurt Bernhardt, County Clerk Wendy Moe, Assessor Tori Mueller and Commercial Appraiser Bryan Hill.

Assessor Mueller presented a list of protest hearing exhibits to be put into the record for the 2023 protest period. The list indicates the following:

1. Nebraska Assessor’s Reference Manual
2. State Statutes Chapter 77
3. Rules and Regulations of Property Assessment and Taxation Department
4. Textbooks from IAAO, Appraisal Institute & Others
5. Mass Appraisal Techniques
6. Current 2020 Cost Manual, Vanguard and Marshal & Swift costing information for determining replacement cost new.
7. Current computer GIS maps in Assessor’s Office, including aerial, soil & land use maps.
8. Certification of completion of Assessment Roll of Real Property filed with County Clerk for 2023.
9. 2023 Reports and Opinions of Property Tax Administrator, including Sales ratio statistics for 2023 assessment year.
10. Sales Books and Qualified Sales Rosters
	1. Ag and Commercial Properties
		1. Three-year sales study period: 10/01/2019-09/30/2022
	2. Residential Properties
		1. Two-year sales study period: 10/01/2020-09/30/2022
11. Ag Land Valuation Analysis sheets for 2020, 2021, 2022
12. Chase County Property Record Cards and Inventory Sheets

The following protests were heard.

Protest #9 – 150015895 – Robert J. Jones – The building was built in 1928 and is in very poor shape, roof leaks all over, property has Wauneta sign out west. Was told land value is up but I think in Wauneta you are way over board. Maybe in big city it may be worth this kind of money but not here in western Nebraska.

Protest #10 – 150050550 – Patricia L. Crapson – Home was recently appraised to gather an opinion of market value for the property. Due to poor condition of property lower value is being requested.

Protest #11 - 150120834 – Frenchman Valley Produce Inc. – No highway frontage, no access; adjoining acres have different owners; next to airport so limited options of selling, floods with rainfall. Increase of 147.97667%.

Protest #12 – 150067364 – Frenchman Valley Produce Building LLC – Buildings are 40 years old. They are maintained because we don’t want to purchase new. Shouldn’t be penalized for care. Shouldn’t be taxed on replacement cost as we choose not to pay to replace. Requested value is at 10% increase instead of depreciation value of 40 year old buildings.

8:30am Protest #13 – 150121991 – Tim & Michelle May (Michelle May appeared in person) – No new improvements were made to our buildings. Comparing other properties, ours increased significantly more than others based on percentage of valuation.

Protest #14 – 150024819 – Heather Johnson – Major electrical work needed as well as some cosmetic and structural upgrades.

8:45am Protest #15 – 150024177 – Delitha Jane Broughton (appeared in person) – Property was built in 1945. No basement, only a small cellar. No remodels or upgrades have been done. Building is wood, not steel.

8:45 am Protest #16 – 150024347 – Rhonda & Delitha Broughton (appeared in person) – No remodeling or changing has been done to the house. It was built in 1910. House had a fire in it before we owned it. It is not a modern or updated house.

Protest #17 – 150016018 – Laura Weilert – Valuation the County shows is 12 times as much as the County Board of Equalization determined was an appropriate valuation in 2021. Nothing has changed about the property since 2021 that would justify this level of increase.

9:00am Protest #18 – 150121649 – Wayne R. Christner (appeared in person) – This is a useless piece of property that is all sloped at nearly 45 degrees. The only reason I own it is because it was attached with the adjoining property which I bought at auction.

At 9:15am Tammy May joined the meeting to provide additional information to be considered for protest numbers 11 and 12 for Frenchman Valley Produce. Commercial Appraiser Bryan Hill offered his opinion and reasoning for the current valuation. He and assessor Tori Mueller will look into the age of the buildings on protest #12 before final decisions are made by the board.

With no further protests to come before the board the meeting was recessed at 10:55am.

July 11, 2023

The Board of Equalization reconvened and was called to order by Chairman Jacci Brown at 10:30am. Also present were commissioners Kurt Bernhardt and Billie Muehlenkamp as well as County Clerk Wendy Moe and Deputy Assessor Terrie State. The Assessor recommendations and board decisions are as follows:

Protest #1 – Assessor recommended no change as property value accurately reflects current market value in Chase County. Jacci Brown moved to leave valuation as is. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie abstained. Motion carried.

Protest #2 – Assessor recommended no change as property value accurately reflects current market value in Chase County. Kurt Bernhardt moved to leave valuation as is. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #3 – Assessor recommends changing condition of home to Normal and adding a Functional Obsolescence of 25% for Structural Damage. Jacci Brown moved to lower the value due to the condition of the property, structural damage and add a 25% obsolescence. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Land value unchanged, building value lowered from $136,060 to $111,997.

Protest #4 – Assessor recommended no change as building is in an above normal condition, is on a property with a home and other outbuilding and is receiving depreciation. Kurt Bernhardt moved to leave valuation as is. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #5 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Jacci Brown moved to leave valuation as is. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #6 – Assessor recommended changing property from commercial lot to residential lot as this property is no longer used for commercial purposes and is zoned as residential in Imperial. Jacci Brown moved to change the property from a commercial lot to residential lot. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Valuation lowered from $39,640 to $20,180.

Protest #7 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Kurt Bernhardt moved to leave valuation as is. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #8 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Jacci Brown moved to leave valuation as is. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #9 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Kurt Bernhardt moved to leave valuation as is. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes. Billie – abstained. Motion carried.

Protest #10 – Assessor recommended changing condition to Below Normal and Grade to 4+5 as the grade and condition is worse than previous knowledge. This would add additional depreciation and lower the building value. Jacci Brown moved to lower the value due to the condition and grade of the property, per assessor’s recommendation. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Land value unchanged. Building value lowered from $85,099 to $72,412.

Protest #11 – Assessor recommended changing the land to a new neighborhood land value to account for the use of the land and condition of it. Kurt Bernhardt moved to accept the testimony of the assessor and lower valuation of property by changing the land to a new neighborhood land value to account for the use and condition of land. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Valuation lowered from $113,980 to $73,463.

Protest #12 – Assessor recommended changing the building to meet year built from 2001 to 1968. Building was 74% built in 1956, 24% addition in 2006 and 2% addition in 2012. The weighted average age would be 1968 adjusting the value of the building to be depreciated more accurately. Jacci Brown moved to accept the recommendation of the Assessor and lower the valuation of the property by correcting a clerical error in the adjustment of changing the building to meet year built. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Land value unchanged. Building value lowered from $1,549,251 to $1,459,028.

Protest #13 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Jacci Brown moved to leave valuation as is. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #14 – Assessor recommended leaving the current Condition and Grade but adding a functional for the electrical cost to cure at 5-10% obsolescence. Kurt Bernhardt moved to accept the assessor’s recommendation and lower the value due to the condition of the property and add a 10% obsolescence. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Land value unchanged. Building value lowered from $220,725 to $198,652.

Protest #15 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Kurt Bernhardt moved to leave valuation as is. Motion seconded by Jacci Brown. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #16 – Assessor recommended no change as property value accurately reflects current market values in Chase County. Jacci Brown moved to leave valuation as is. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #17 – Assessor recommended adjusting to xsite value. Jacci Brown moved to adjust valuation by correcting clerical error to change to extra site value. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried.

Protest #18 – Assessor recommended changing the land to a new neighborhood land value by joining the parcel with the neighboring parcel also owned by property owner to account for the use of the land and condition of it. Jacci Brown moved to change the property from Commercial to Ag Waste. Motion seconded by Kurt Bernhardt. Jacci – yes; Kurt – yes; Billie – abstained. Motion carried. Value lowered from $4,356 to $63.

With no further business to come before the board, Chairman Jacci Brown adjourned the meeting at 10:57am.

CHASE COUNTY BOARD OF EQUALIZATION

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Billie Muehlenkamp – Commissioner District #1

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Jacci L. Brown – Commissioner District #2

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Kurt Bernhardt – Commissioner District #3

ATTEST:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Wendy Moe, Chase County Clerk