

July 23, 2007

MINUTES OF MEETING  
BOARD OF COUNTY COMMISSIONERS OF SARPY COUNTY, NEBRASKA

A meeting of the Board of County Commissioners of Sarpy County, Nebraska was convened in open and public session at 9:00 A.M. at the Courthouse in Papillion, Nebraska. Commissioner Cook stated a copy of the Open Meeting Law is posted in the County Boardroom. Present: Paul Cook, Joni Jones, Inez Boyd, Aldona Doyle, Rich Jansen and Deb Houghtaling, County Clerk.

Notice of the meeting was given in advance thereto by publication in the Midlands Newspapers, Inc. dba Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor on July 18, 2007, 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 Board of County Commissioners of Sarpy County, Nebraska. Availability of the agenda was communicated in the published notice and in the notice to members of the Board of County Commissioners of this meeting. All proceedings were taken while the convened meeting was open to the attendance of the public.

Doyle moved, seconded by Boyd, to sit as a Board of Equalization. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

A public hearing was convened to receive public comments regarding property valuation protest forms for residential, commercial and/or rural properties. A total of 657 protests were filed with the Sarpy County Clerk.

The Sarpy County Board of Equalization finds that protest 2007-649 (Braun) was not filed in a timely fashion for adjustment of property values as required by Nebraska Revised Statutes Section 77-1502. Due to the late filing this Board has no jurisdiction on this request. Protest 2007-29 (Beaty) will be disallowed as the protestor has accepted the Assessor's recommended adjusted property valuation. Three protests were withdrawn, 2007-141 (Hy-Vee Inc.), 2007-142 (Hy-Vee Inc.) and 2007-365 (Pheasant Ridge Partners LP).

Testimony was given on the following protests regarding property valuations:  
2007-136, 63 (Did not appear), 127, 217, 225, 130.

At 10:33 A.M. the Board of Equalization recessed and reconvened at 10:42 A.M.

Testimony was given on the following protests regarding property valuations:  
2007-351, 81, 227, 309, 158, 234, 367, 393, 47, 307.

At 1:00 P.M. the Board of Equalization recessed and reconvened at 1:20 P.M.

Testimony was given on the following protests regarding property valuations:  
2007-97, 479, 498, 569 (Did not appear), 267, 499, 348.

At 2:34 P.M. the Board of Equalization recessed and reconvened at 2:39 P.M.

Testimony was given on the following protests regarding property valuations:  
2007-202, 424, 123, 375.

At 3:40 P.M. the Board of Equalization recessed and reconvened at 3:49 P.M.

Jones moved, seconded by Jansen, to adjust the property valuation for Protest 2007-225 (Gordman Bellevue LLC): Land Value: \$750,000, Improvements: \$602,053 for a total amount of \$ 1,352,053. Ayes: Cook, Jones & Jansen. Nays: Boyd & Doyle.

Boyd moved, seconded by Doyle, to reconsider Protest 2007-225 (Gordman Bellevue LLC). Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jones moved, seconded by Jansen, to adjust the property valuation for Protest 2007-225 (Gordman Bellevue LLC): Land Value: \$750,000, Improvements: \$602,053 for a total amount of \$ 1,352,053. Ayes: Jones & Jansen. Nays: Cook, Boyd & Doyle. MOTION FAILED. 2007 Valuation will remain as Land Value: \$1,041,447, Improvements: \$602,053 for a total amount of \$1,643,500.

Jansen moved, seconded by Jones, to adjust the property valuation for Protest 2007-158 (Marsh): Land Value: \$70,000, Improvements: \$351,152 for a total amount of \$421,152. Ayes: Cook, Jones & Jansen. Nays: Boyd & Doyle.

Boyd moved, seconded by Jansen, to adjust the property valuation for Protest 2007-234 (BHI Investment Company): Land Value: \$484,940, Improvements: \$743,255 for a total amount for Land and Improvements of \$1,228,195. 2007 Valuation of Outbuilding will remain as \$6,352 for a total 2007 Valuation of \$1,234,547. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jansen moved, seconded by Jones, to adjust the property valuation for Protest 2007-307 (Seldin Company): Land Value: \$937,734, Improvements: \$1,968,002 for a total amount of \$2,905,736. Ayes: Jones, Boyd, Doyle & Jansen. Nays: Cook.

Jones moved, seconded by Doyle, to adjust the quality grade for Protest 2007-479 (Pillard) from 3.5 to 3.0 with the adjusted property value amount to be provided by the Assessors office. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jones moved, seconded by Doyle, to adjust the property valuation due to the change in quality grade for Protest 2007-479 (Pillard): Land Value: \$70,050, Improvements: \$127,433 for a total amount of \$197,483. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Jones moved, seconded by Doyle, to adjust the property valuation for Protest 2007-498 (Wellington Inc.): Land Value: \$331,451, Improvements: \$3,858,549 for a total amount of \$4,190,000 as recommended by the Assessor. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Boyd moved, seconded by Doyle, to adjust the property valuation for Protest 2007-267 (Jansen): Land Value: \$129,150 for recapture value assessment. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

Doyle moved, seconded by Jansen, to adjust the property valuation for Protest 2007-348 (Gow): Land Value: \$35,000, Improvements: \$292,359 for a total amount of \$327,359. Ayes: Cook, Jones, Doyle & Jansen. Nays: Boyd.

Jansen moved to adjust the property valuation for Protest 2007-375 (Beacon View Inc.): Land Value: \$73,366, Improvements: \$0 Outbuildings: \$1,220 for a total amount of \$74,586. MOTION DIED FOR LACK OF A SECOND. 2007 Valuation will remain as Land Value: \$185,425, Improvements: \$780 Outbuildings: \$0 for a total amount of \$186,205.

Boyd moved, seconded by Jones, to accept the Referee's and/or County Assessor's recommendation as to assessment on the 2007 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: Cook, Jones, Boyd, Doyle & Jansen. Nays: None. A complete listing of Property Valuation Protests is on file in the office of the County Clerk (2007-1 thru 2007-675).

At 4:42 P.M. Boyd moved, seconded by Jones, 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, 2007. 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, 2007. Ayes: Cook, Jones, Boyd, Doyle & Jansen. Nays: None.

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Chairman, Board of County Commissioners

ATTEST: \_\_\_\_\_  
County Clerk