



Office of the County Attorney

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L. Kenneth Polikov
Sarpy County Attorney

MEMORANDUM

To: Sarpy County Board of Equalization
From: Andrea Gosnold-Parker, Deputy Sarpy County Attorney
RE: Amendment to Board of Equalization Meeting Minutes – July 24, 2018
Date: August 6, 2018

On July 24, 2018, the Sarpy County Board of Equalization (Board) passed a motion that adjusted the First Acre Value of all Agricultural Special Valuation Parcels that had active protests at the Board for 2018. The minutes for that meeting were voted on and approved on July 31, 2018. At the July 24, 2018 meeting, Protest # 2018-102 was listed on the documentation which identified each Agricultural Special Valuation Parcel protest to the Board, and the Board's motion referenced all protests/properties included on the list. However, Protest #2018-102 was concluded prior to July 24, 2018 via a change of value agreed to by the taxpayer and the Assessor's Office and voted on by the Board on June 26, 2018 (see attached minutes). Because the Board had already taken action on this protest prior to the July 24, 2018 Board meeting, the Board considered the matter concluded. The inclusion of the protest within the July 24, 2018 supplemental documentation and subsequent motion was inadvertent, and no additional action was in fact taken on this protest.

In order to ensure that the meeting minutes clearly reflect the action that was taken by the Board of Equalization, the minutes have been placed on the agenda for August 14, 2018.

MINUTES OF MEETING
SARPY COUNTY BOARD OF EQUALIZATION
July 24, 2018 3:00 P.M.

Notice of this meeting was publicized in advance on the Sarpy County website (www.sarpy.com/boards-commissions/county-board). The location of the posted "Nebraska Open Meetings Act" was given in open and public session at the opening of this meeting.

Commissioners Present: Don Kelly, Brian Zuger, Gary Mixan, Jim Warren
Commissioners Absent: Jim Thompson
Others Present: Deputy County Clerk Renee Lansman
Deputy County Administrator Scott Bovick
Deputy County Attorney John Reisz
Assessor Dan Pittman

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.}

1. [Minutes](#) (July 17, 2018). Deb Houghtaling, County Clerk
2. [Tax Corrections](#): #15763. Dan Pittman, Assessor
3. [Assessor's Notice of Valuation Change](#) (1). Dan Pittman, Assessor

MOTION: Zuger moved, seconded by Warren, to approve the Consent Agenda as submitted. Ayes: Kelly, Zuger, Mixan & Warren. Nays: None. Absent: Thompson.

REGULAR AGENDA

4. [Public Hearing and Action](#): Exemption Applications (Form 451) for tax exemption on real and personal property by qualifying organizations for Trinity Evangelical Lutheran Church (parcels 011603783, 011603784, 011603785) and Sarpy County Chamber of Commerce and Foundation (parcel 010449221). Dan Pittman, Assessor

MOTION: After a public hearing, Warren moved, seconded by Kelly, to approve the tax exemptions for Trinity Evangelical Lutheran Church (parcels 011603783, 011603784, 011603785) and Sarpy County Chamber of Commerce and Foundation (parcel 010449221), as recommended by the County Assessor. Ayes: Kelly, Zuger, Mixan & Warren. Nays: None. Absent: Thompson.

- Review of BOE referee valuation changes and items to be brought to the attention of the Referee Coordinator. Dan Pittman, Assessor

Mr. Pittman addressed the Board.

- Board Action: [Property Valuation Protests](#) (Forms 422) on residential, commercial and/or rural properties (2018-1 through 2018-550 excluding withdrawn and late filings) Final Determinations. Board of Equalization

PUBLIC COMMENTS

(Restricted to general input only, 5 minute time limit per speaker)

Deputy County Attorney Annie Gosnald-Parker addressed the Board regarding protest 2018-223 and recommended the Board accept the original valuation set by the County Assessor due to the incorrect data provided by the protester stating the basement was unfinished. No Board action was taken.

MOTION: Warren moved, seconded by Zuger, to change the one (1) acre value for all rural home sites identified in Exhibit “A” from \$40,700 to \$16,600 (which reduces the home site) by removing the value of the electric, well, and septic systems already included in the residential improvement values in order to make the value consistent with other farm sites. Ayes: Kelly, Zuger, Mixan & Warren. Nays: None. Absent: Thompson.

EXHIBIT “A”

<i>Protest #</i>	<i>Parcel #</i>	<i>Current Owner</i>	<i>Total</i>	<i>BOE Total</i>	<i>Adjust for 1st ACRE</i>	<i>FINAL VALUATION</i>
2018-040	010533699	TODD/ROBERT K & LINDA M	\$ 489,982	\$ 487,092	\$ 24,100	\$ 462,992
2018-061	010421645	LAUGHLIN/JEAN BLUNT	\$ 719,959	\$ 681,720	\$ 24,100	\$ 657,620
2018-069	010431985	L & L TIMM FARMS INC	\$ 333,352	\$ 333,352	\$ 24,100	\$ 309,252
2018-070	010391975	TIMM/LARRY M	\$ 1,126,006	\$ 1,124,257	\$ 15,960	\$ 1,108,297
2018-071	010381171	TIMM/MELVIN H	\$ 457,072	\$ 457,072	\$ 24,100	\$ 432,972
2018-083	010431934	HABRON/NANCY A & TIMOTHY R	\$ 309,621	\$ 309,621	\$ 24,100	\$ 285,521
2018-102	010747923	NASH/ROBERT J & TAMARA	\$ 309,555	\$ 289,815	\$ 24,100	\$ 265,715
2018-104	010973109	STOTT/KAREN M & GARY	\$ 265,490	\$ 265,490	\$ 24,100	\$ 241,390
2018-111	010404864	GRECO/FRANCISCO	\$ 301,212	\$ 258,731	\$ 24,100	\$ 234,631
2018-149	010397426	CONLEY/COLIN H & COLLEEN	\$ 1,331,750	\$ 1,047,502	\$ 20,030	\$ 1,027,472

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2018-170	010609555	OLOFF/TRENT	\$ 260,422	\$ 260,422	\$ 24,100	\$ 236,322
2018-183	011078197	WHITE/PHILIP F & MARY BRIDGET	\$ 495,462	\$ 495,462	\$ 24,100	\$ 471,362
2018-196	010973125	KRACHER/JEANNINE	\$ 251,665	\$ 251,665	\$ 24,100	\$ 227,565
2018-212	010408126	BURKE/MAXINE	\$ 264,227	\$ 240,904	\$ 24,100	\$ 216,804
2018-238	011209887	KOTERA II/JAMES C	\$ 420,212	\$ 420,212	\$ 24,100	\$ 396,112
2018-241	010399569	ISKE/KATHERINE A	\$ 634,357	\$ 634,357	\$ 24,100	\$ 610,257
2018-243	011579495	VOLPERT/JOSEPH M & MARJORIE M	\$ 416,971	\$ 416,971	\$ 34,275	\$ 382,696
2018-252	011136804	CARLSON/KEVIN	\$ 191,187	\$ 176,958	\$ 13,496	\$ 163,462
2018-256	010420711	VINDUSKA/JEAN G & MARCEL J	\$ 538,237	\$ 502,268	\$ 20,030	\$ 482,238
2018-261	011591846	DALY/PHILLIP & LEIGH	\$ 757,707	\$ 757,707	\$ 60,500	\$ 697,207
2018-273	011589784	AULT/BRIAN J & SHELLIE K	\$ 464,386	\$ 464,386	\$ 32,275	\$ 432,111
2018-277	011133341	PENKE/RANDY	\$ 487,439	\$ 487,439	\$ 24,100	\$ 463,339
2018-286	010392602	STOVALL 6 LLC	\$ 510,374	\$ 510,374	\$ 15,960	\$ 494,414
2018-289	010460519	REINEKE/RICHARD W & MARY K	\$ 895,620	\$ 862,192	\$ 24,100	\$ 838,092
2018-317	011254629	BOLLING/DENISE M & DWAYNE R	\$ 326,146	\$ 319,605	\$ 24,100	\$ 295,505
2018-318	011574105	DAMME/JERRY G	\$ 519,900	\$ 519,144	\$ 24,100	\$ 495,044
2018-319	010397191	HESS/JANICE C	\$ 227,064	\$ 227,064	\$ 24,100	\$ 202,964
2018-321	010404686	REINCKE/LUKUS PAUL	\$ 262,934	\$ 259,958	\$ 24,100	\$ 235,858
2018-325	010608974	STEYSKAL JR/STANLEY J	\$ 386,732	\$ 385,712	\$ 24,100	\$ 361,612
2018-342	011045361	1904 FARM LLC	\$ 479,738	\$ 463,945	\$ 42,300	\$ 421,645
2018-343	011593000	KUNES/ANTHONY D	\$ 398,875	\$ 396,244	\$ 24,100	\$ 372,144
2018-345	011281332	URWIN/THOMAS M & DOROTHY M	\$ 162,900	\$ 156,412	\$ 24,100	\$ 132,312
2018-347	010461663	RONGISCH/REBECCA J	\$ 301,450	\$ 301,450	\$ 24,100	\$ 277,350
2018-348	011581233	HAWKINS/MATTHEW J & TRACY L	\$ 440,832	\$ 440,832	\$ 24,100	\$ 416,732
2018-355	011155205	BURKE/PETER F & JUDITH	\$ 197,829	\$ 197,829	\$ 24,100	\$ 173,729
2018-359	011593519	JEDA TRUMBLE LLC	\$ 551,116	\$ 538,248	\$ 24,100	\$ 514,148
2018-366	010405461	MANN/WILLIAM A & CARITA	\$ 745,050	\$ 745,050	\$ 24,100	\$ 720,950
2018-369	011305878	SWANSON/STANLEY A	\$ 290,045	\$ 290,045	\$ 24,100	\$ 265,945
2018-370	011574917	SEIEROE/LARRY M & ROXANNE D	\$ 376,540	\$ 376,540	\$ 24,100	\$ 352,440
2018-371	011230053	REEVES/CLAYTON H & KAY	\$ 297,684	\$ 297,684	\$ 24,100	\$ 273,584
2018-435	010403094	HANEY/MICHELLE A	\$ 567,345	\$ 516,963	\$ 24,100	\$ 492,863
2018-461	011583520	HRL PROPERTIES LLC	\$ 244,764	\$ 244,764	\$ 24,100	\$ 220,664
2018-466	010403051	HINTZ/DONALD & NORMA	\$ 178,772	\$ 178,772	\$ 24,100	\$ 154,672
2018-469	010398732	HINTZ/NORMA	\$ 545,597	\$ 538,056	\$ 24,100	\$ 513,956

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2018-485	010421416	KNAPP/JOHN A	\$ 600,167	\$ 600,167	\$ 24,100	\$ 576,067
2018-486	010421483	KNAPP/HAROLD E	\$ 848,364	\$ 848,364	\$ 24,100	\$ 824,264
2018-489	011590748	KATZ/BRIAN L & DEBORAH L	\$ 524,729	\$ 502,090	\$ 24,100	\$ 477,990
2018-514	011216298	KERSTEN/GARY L	\$ 632,057	\$ 492,357	\$ 24,100	\$ 468,257
2018-517	011577001	HURD/DAVID L & ELIZABETH R	\$ 520,137	\$ 520,137	\$ 24,100	\$ 496,037
2018-533	011597020	FELLER/BRET A & RENEE M	\$ 1,371,357	\$ 1,371,357	\$ 24,100	\$ 1,347,257
2018-538	010398783	PATTERSON/RONALD F & CAROL J	\$ 211,092	\$ 211,092	\$ 24,100	\$ 186,992
2018-539	010403329	SNELL/DELORES M	\$ 150,096	\$ 150,096	\$ 24,100	\$ 125,996
2018-540	010420754	PATTERSON/RONALD F & CAROL J	\$ 741,269	\$ 741,269	\$ 24,100	\$ 717,169
2018-542	010392971	PATTERSON/RONALD F & CAROL J	\$ 280,357	\$ 280,357	\$ 24,100	\$ 256,257

MOTION: Warren moved, seconded by Kelly, to accept the Referee's recommendation as to assessment on the 2018 Property Valuation Protests (#2018-1 through #2018-550) on residential, commercial and/or rural properties as presented to the Sarpy County Board of Equalization with the exception of changes previously addressed above. Ayes: Kelly, Zuger, Mixan & Warren. Nays: None. Absent: Thompson.

7. Adjournment.

MOTION: At 3:46 P.M. Kelly 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, 2018. 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, 2018. Ayes: Kelly, Zuger, Mixan & Warren. Nays: None. Absent: Thompson.


 Don Kelly, Chairman
 Sarpy County Board of Equalization

Attest: 
 for Debra J. Houghtaling Chief Deputy
 Sarpy County Clerk