

BOARD OF EQUALIZATION

RECORD BOOK 3

Board of Equalization
Dakota County Courthouse
Dakota City, NE
June 26, 2002
County Board Meeting Room

Chairman Engel called the 2002 real estate session of the Board of Equalization to order at 9:03 am. Present were Board Member Denker, Board Member Todd, Board Member Hartnett, and Board Member Bobier. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, stenographer.

Dick Erickson, State Appraiser for Dakota County, offered the following information into the record and available for use in the meeting room.

- 1 - Nebraska Constitution.
- 2 - Nebraska State Statutes Chapter 77 Revenue and Taxation.
- 3 - Title 442, Nebraska Administrative Code (Tax Equalization and Review Commission's Rules and Regulations).
- 4 - 2002 Reports and Opinions of the Property Tax Administrator for Dakota County.
- 5 - 2002 Statewide Equalization Proceedings/Findings and Order for Dakota County (No Show Course Hearing).
- 6 - The Marshall Swift Residential Cost Handbook. Exhibit 7 - The Marshall Valuation Service Reference.
- 8 - The Nebraska Agricultural Land Valuation Manual. Exhibit 9 - The Nebraska Assessor's Reference Manual.
- 10 - The Property Assessment Valuation Reference(1996). Exhibit 11 - The Property Appraisal and Assessment Administration Reference(1990).
- 12 - Glossary for Property Appraisal and Assessment(1997).
- 13 - The Mass Appraisal of Real Property Reference(1999).
- Exhibit 14 - The Uniform Standards of Professional Appraisal Practices(2002).
- 15 - The Soil Survey for Dakota County.

Ted Piepho, Secretary for the Board, declared that those items would be written into the record.

Protest 001 - Kimberly Withers did not appear before the board to present testimony to support her protest. 9:10 am.

Dick... If you look at the first page of the property card, you will notice that she bought in on contract in May of 1999 for \$34,500. When we worked through it we came up with \$33,610 and that's our recommendation.

Jackie... What do you have for square footage on that?

Dick... There's 792 on the main floor and that's at \$42.44 a sq/ft.

Jack... Did it say how many bedrooms it had?

Dick... Two.

Jack... That value is hard to dispute when they pay that kind of money for it.

Jackie... I see it's 72 years old.

Madelyn... There is a used car lot right next to/adjacent to the property line and I think that's causing her a little problem. I really don't know if the car lot was there when she bought the property.

Dick... No, the car lot was after... it's Javier's car lot.

Madelyn... I know she has complained about them parking their cars right up against the property line or over the property line so that's what's causing the problem.

Protest 002 - Harvey Cain did not appear before the board to present testimony to support his protest. 9:15 am.

Dick... Mr. Cain brought to our attention the fact that we had a building on here that didn't belong on here so we have removed the building and the land value stayed the same. Our recommendation is \$3,850.00 for the land value.

Protest 003 - Trevor Knowles appeared before the board at 9:18 a.m. to present testimony to support his protest.

Knowles... When we bought the house and signed the papers for it, they told me what the taxes were and what it would be assessed at and I came down to the court house a week after signing the papers with all of our closing papers and said "Hey... something's not right here," and they told me that I had to wait until basically now. So I waited a whole year to protest them. What they have it valued at is \$20,000 more than we paid for the darn thing. The area where we are at is a new development but it's not taking off really as much as I had hoped last year when we bought the house. There's no way the value of the house is as much as you think it is.

Dick... When the house was brand new in 2000, we valued it and we came up with \$91,445 and it was that value for the year 2000 and the year 2001. He purchased the house in August of 2001 and he purchased it according to the information we have supplied on the protest for \$172,000 with \$3,390 in closing costs. So actual purchase price including closing costs was \$175,000. After he protested we reviewed the house and changed the quality and we came up with a new value of \$174,125. and that would be our recommendation.

Jack... What does that make it per square foot?

Dick... \$92.00

Jackie... At the new price?

Dick... Yes.

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Knowles...I don't agree with that. I know value should go up every year. But considering it's been valued at this much more since we bought it, the way the economy is, I don't think that I could sell it for a whole heck of a lot more than we purchased it for. The way the economy is, I've lost a bunch of money in my 401Ks and I don't think the economy is out there to say that the value of the house rose over the year.

Jack...With your closing costs, you have \$175,000 right there, and he's kicking it back to \$174,000.

Knowles...Yeah, but if I sold it, I would be paying for the realtor cost on top of that.

Jack...Of course you figure those costs into the price.

Knowles...I just feel that for the area we are in...I've been out of college for 6 years and the first 5 years I've been out of college, I've gotten a 10% raise every year. This year I got a 2% raise. That's the way things are. I don't foresee there being any big investment properties to sell. That's just my feeling on it.

Lyle...We're talking about virtually the same amount. The estimated value is less than what you've got in the house.

Knowles...The estimated value?

Lyle...He's talking about \$174,125...

Knowles...and he added closing costs on there.

Lyle...and this is a purchase from August of last year, so if he just put the cost of living increase in there of about 2.9%, you're ahead of the game. We're virtually talking about the same number...\$175,000 and \$174,000 and I just don't see much wiggle room there.

Knowles...okay.

Jack...You kind of set the value of the house when you paid that much for it. It's hard to compare the sales in that subdivision because you only have three houses out there.

Jackie...Well that was going to be my point...they're at \$100 sq/ft plus the land...actually with your square footage, you've got quite a good piece of property.

Protest 004 - Leo Torticill appeared before the board at 9:25 a.m. to present testimony to support his protest.

Mr. Torticill presented an appraisal of his property as information for the board.

Torticill...I based my protest on the fact that I had my house appraised and based on the appraisal feel that the value of my property should be reduced. The reason why I had the appraisal done is that I was going through a nasty divorce, so it was important that I had a true value of what the property is worth.

Dick...I reviewed the appraisal and I reviewed the property and I have no problem with the appraisal...it's fine. Our recommendation is \$118,610. We would like to stay with what the computer says...with all of the percentages in the computer, that's how it works out. We don't necessarily disagree with the appraisal, we're just \$610 off.

Jack...How did you come up with your \$137,000 recommendation in the first place?

Dick...The \$137,000 was the result of an appraisal in 1998 or a reval in 1998. We haven't gotten to that part of town yet.

Jack...Has the condition of the house deteriorated? There must be some rhyme or reason why its...

Dick...I've got no documented basis for the value that was put on it in actually 1997.

Jack...You protested at that time, didn't you.

Torticill...Yes I did.

Lyle...There are some construction flaws now that may not have shown up in 1998.

Torticill...That would be correct.

Protest 005 - Patricia Zeisler did not appear before the board to present testimony to support her protest. 9:29 a.m.

Dick...This is a double-wide mobile home. It's in pretty rough shape. Like a lot of mobile homes this age...starting to deteriorate from moisture. She paid \$42,000 for it 1998 and our final recommendation after everything, land included, was \$52,645. She has added a couple out buildings since then to make a little bit of a difference. The last 2 years she's been at \$75,000, before that she was at \$69,000.

Madelyn...The \$42,000 that she paid was the result of a...it was a sale coming off of a foreclosure. So I don't feel that the \$42,000 is a good sale.

Fred...What year mobile home is it?

Dick...'87

Jack...What's your final recommendation?

Dick...\$52,645. Her number matches our number because she came in and asked me what we arrived at after we reviewed it.

Bill...You had reviewed it before she protested?

Dick...No, she had called up and questioned it, and we went out and looked at it, and then she came in.

Jackie...and she has almost 5 acres with it?

Dick...4.69 acres

Lyle...That land value seems pretty low. Is that what that stuff is selling for?

Dick...That's what we've got on it right now.

Lyle...Nevertheless, that land value seems pretty low, but if that's what it's going for. 4.5 acres for \$15,000...that's a good bargain.

Protest 006 - Scott Mohnson appeared before the board at 9:36 a.m. to present testimony to support his protest.

Mohnson...The land is basically, there is not very much of it farmable. The land that is there is slate and clay, rocky and basically is not worth the value that they appraised it at. The timber land is full of locust trees which have big thistles on them. Actually the only thing that the land that's timber is good for is hunting. But you have to be careful then because of the thorns. It's not fence able because of the way the terrain is. The house itself, I think they valued just a little bit too high. I built most of the house myself and it's a very inexpensive house. I built it out of 2x4 walls, it's not the basic 2x6. It's a very

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moderate house. The basement's not finished, it does have more footage but it's not fancy or expensive. To resell the house, it's not really an acreage and it's not really a farm...it has no farm buildings...the normal person can't get a loan to buy it on a conventional loan. No one wants to buy a farm with 40 acres, a house, and no buildings. I'm not hooked up to rural water. There's no telephone there. The biggest problem I had was with the land...I thought that was a little high. The only good piece of land is that little piece where he grows corn. I don't intend to move or sell it...I still have my house in town.

Dick...The land has all been reviewed and the land as recorded in soil conservation/soil studies, is correct. And that's what that type of land is selling for. Unless the land is reclassified, we're satisfied with land and property recorded in our records. Do you have well water out there Scott?

Mohnson...Yes, I do

Dick...and telephone is available you just don't have it?

Mohnson...Yeah, but it would cost a lot of money because it's half a mile lane. The same if you would want rural water, it's very expensive to hook up...probably about \$4,000 to run a line.

Dick...If you were to talk about the quality, the work you did on your house, would you say the quality of your construction was poor, fair, average, between fair and average?

Mohnson...I did 90% of the carpentry myself so I would say fair.

Dick...On the house itself, we are only at \$58.84 sq/ft. The other thing that we did notice is that we did not have 1 acre designated to a home site so we will be adjusting our land values to reflect that one acre.

Jackie...Scott, are 15 acres farmable, is that what you're saying?

Mohnson...Not really, because he's leaving almost 2 acres of that, it's not farmable.

Jackie...Does he pay you cash rent for 15 or 13?

Mohnson...Yeah, for 15 but that's going to stop because those 2 are sitting there, not farmable. I don't think that 1.5 acre should be considered farmable.

Jackie...What's cash rent going for over in Homer?

Mohnson...It runs from \$65-100 an acre roughly.

Jackie...I see.

Dick...Have you reviewed the soils with the Soil Conservation Service to see if they are classified correctly?

Mohnson...I went over there and looked, and I disagree with about 1/4 of them. It's not as good quality as what they have it.

Dick...Have you asked them to come out and redo it?

Mohnson...Well, they don't really do it...maybe they would if this was the reason for it. Cause I was thinking about maybe putting it in a CRB because of the reason that it's not all tillable. But I haven't had anything done on that.

Dick...The regulations require that we use their soil classification so we don't have any latitude quite honestly. So if anything is going to change on the soils, it has to come from those...

Mohnson...So I can go over and get with them on that 1.5 acre that's all slate and clay to the law bracket of quality land.

Madelyn...So your saying that 14 acres are farmable.

Mohnson...Yeah

Madelyn...With our adjustment with the one acre home site, we would have 14 acres of crop land.

Dick...Is this house air conditioned?

Mohnson...Yes, I have central air...actually it's a heat pump.

Dick...and it's carpeted?

Mohnson...Yeah, the living room is carpeted and the rest is hardwood floors.

Dick...I have nothing more at this time.

Protest 007 - Ronald and Judy Bottger did not appear before the board to present testimony to support their protest. 9:46 a.m.

Dick...He has an appraisal from December 2001 for \$94,000. We came up with \$102,460. I think \$102,000, what the computer kicked out is a reasonable value.

Fred...You wouldn't have a problem with the appraisal?

Dick...I'm not going to fight over a difference of opinion. Anytime you have two appraisals that are within 10%, everyone agrees.

Jack...What do you have at square foot?

Lyle...\$84...\$84.12 sq/ft

Jackie...Is that at the \$102,000?

Dick...Yeah

Protest 008 - Juan Preciado appeared before the board at 9:53 a.m. to present testimony to support his protest.

Preciado...The thing is, I bought the property for \$92,000 and I have the appraisal for \$92,000 and I think the city is valuing it at \$105,000 or a \$110,000 I believe.

*A copy of the appraisal was available as information for the Board.

Jack...When did you have the appraisal done?

Preciado...about a year and five months ago.

Dick...October 2000.

Jack...Did we bring down the value last year?

Dick...From 2000 to 2001 it dropped about \$5,000 but I don't know that it was a function of the Board of Equalization. And then we went back out in the last week and a half and reviewed it again and reentered it again and changed a couple things on it...the other thing you need to realize is that time to time you'll see a change in the assessed value versus the value of the cost approach, and that's just a function of our system being constantly upgraded. We get new values plugged in 4-5 times a year so

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some of this fluctuates. That's probably what happened here. When we did this the other day, we came up with \$100,015 and if you take what he paid for it and assume 6% increase in land property, your going to go up to \$100,000. So our recommendation is \$100,015.

Lyle...Dick, If you look at the appraisal...2 of the 3 approaches are dead on with yours.

Dick...Wonderful.

Jackie...What was the final cost on the appraisal?

Ted... Income approach was \$92,150. The sales approach \$99,000. The cost approach was \$99,881.

Jack...So your recommendation is \$100,015 ?

Dick...Yes

Jackie...and the current is \$105,000 right?

Dick...Yes

Jackie...so Juan, if that sticks, we'd be down \$4,000-5000.

Juan...That would be good. I think it needs a lot of improvements since I got it...I haven't done anything to it and I think that's why they valuated it at that price...because it needs improvements.

Ted Piepho left the room at 9:57 a.m. to make a copy of Mr. Preciado's appraisal. He returned at 10:02 a.m.

Protest 009 - Andrew and Janice Olson did not appear before the board to present testimony to support their protest. 9:59 a.m.

Dick...This is a house on the main street of Emerson. It's a combination of several things. It's got basically 1,545 sq/ft of living area and at \$39,970 we currently have it valued at it's only \$20 sq/ft. My recommendation is no change. Emerson did take an increase again this year after we redid it a year ago, but sales indicate that we were still 13% behind the market.

Jack...How many properties would have sold in Emerson?

Dick...I believe the number is eight. There were eight properties in the sales file that affected the other year.

Jack...Can you make an intelligent recommendation of the eight sales? You don't have that many comparables.

Dick...Can we make our best guess...yes we can.

Jack...I'm just wondering with all the different styles and mixes how you get your number.

Dick...Basically we make a model and we take an average size house and adjust everything around that depending on size and style, condition, etc. We can give our best educated guess. We made an adjustment across the board in that town to get it up to the legal value.

Fred...It used to be a meat locker, that's why it has the large square footage. I know this house well, I have been in there quite a bit. The one room is 25 sq/ft...that use to be a grocery store. I don't know if you could sell this thing for \$40,000.

Jack...Square footage...\$20

Dick...Is not much. It's a corner lot on the main drag.

Jack...If we raised that last year 270%, they must have been at \$10,000 for that house.

Lyle...\$11,500.

Dick...no, \$13,000. You've got to remember that last year we put on the reappraisal so the relationship between the 2000 and 2001 value is immaterial.

Jackie...I think it goes back to the perception to the public that they get a pretty big hit in one year and it's hard for them to understand.

Dick...In the same respect, it shows that...we have had to make some pretty tough decisions these past couple years and it hasn't always been fun sitting in that office, but look at the number of protests this year versus the last two years so maybe people are starting to understand that we are trying to do the right thing.

Protest 010 - Karen Bates did not appear before the board to present testimony to support her protest. 10:05 a.m.

Dick...This is another property that we have not had the opportunity to include in a reval yet, so we're running off of values from 1998-1999 something like that. We went out and looked at it and we came up with the \$38,115 and that's the number that she used on her protest and that's our recommendation. It's a skirted mobile home.

Ted...What year is that?

Dick...'93 single-wide mobile home.

Jackie...Where is Dove Trail?

Dick...By Golf Road...there are quite a few mobile homes out there.

Protest 011 - James Voss appeared before the board at 10:08 a.m. to present testimony to support his protest.

Voss...I'm complaining about the improvements...the value of those. The house has been through two floods, no basement, no water, and we've done no improvements for 40 years or more since I've been there. Pretty much a dump...look at the value of it.

Dick...This was part of the rural valuation that was done in 1997-1998 something like that. We went out and reviewed and we are certainly in agreement with Mr. Voss and the buildings are severely overvalued. We have put a flat value on the buildings of \$3,000 which is in agreement with what he has. I don't necessarily agree with his request for the land value. We reviewed the land maps and they are correct. Our recommendation to the board is that the land stay the same and the improvements be valued at \$3,000 so the total value would be \$29,555.

Voss...That sounds alright to me.

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The Board took a break at 10:11 a.m. and resumed at 10:23 a.m.

Protest 012 - Jack Vitito appeared before the board at 10:23 a.m. to present testimony to support his protest.

Vitito...In just reviewing my tax statements, I was looking at the evaluation on the buildings, there have been no improvements out there. The trailer is 30 years old...floor is starting to rot in it...the ceiling is starting to come down in it. It's in pretty bad shape. I did have an inspection on it that can be verified.

Dick...I was out there Monday and we looked it over and I thought the opinion of the trailer was terribly overvalued and I thought the shed was overvalued a little bit. The shed only has concrete in 1/3 of it. I thought the mobile home and shed combined, after running it through the machine was \$3,800 so our recommendation is that the land stay the same at \$13,340 and the improvements on the mobile home and shed be dropped to \$3835 for a total of \$17,175.

Bill...how does that sound?

Vitito...That's sounds a lot better than when I looked at it in black and white before.

Protest 013 - Jody Hines did not appear before the board to present testimony to support her protest. 10:26 a.m.

Dick...The value on that house really hasn't changed a whole lot in the last 4-5 years. \$76 sq/ft on the bi-level. I feel like there's no change due....\$30 in plastic shutters makes the house look real nice...has improved the aesthetics of it.

Ted...Is there any lower level finish?

Dick...No lower level finish.

Jack...Does that have gravel for a driveway?

Dick...I believe that's right. (recommended no change for a value of \$77,660.)

Protest 014 - James Albrecht did not appear before the board to present testimony to support his protest. 10:31 a.m.

Dick...I went down last night or the night before last and we went through this house. The problem with this house is that the basement walls are all coming in. Apparently it was built on just red brick footings at one time and then dug underneath it and built a 3 foot shelf. They have a dirt floor basement and all of the walls are caving in. It's going to have to have a new basement. And after seeing that, I would put a different value on it than we had recently, and came up with \$30,875 taking into account the work that needs to be done in the basement.

Jackie...That's total cost?

Dick...Yeah, so our recommendation is \$30,875.

Jack...That's a heck of a house for that amount of money.

Dick...Yeah, but they're going to spend a lot of money for a basement.

Bill...What would that cost?

Dick...I can tell you exactly because that's what we did to the kid's house and it was \$15,000.

Ted...It would only be worth \$45,000 when that's done?

Dick...\$45,000 or \$50,000. The inside of the house isn't that nice.

Protest 015 - Nith Sysqenglath did not appear before the board to present testimony to support his protest. 10:33 a.m.

Dick...This is a double-wide mobile and it's a 1987. Dave went out and looked at it and we don't see any reason for change.

Bill...\$15 sq/ft ?

Dick... Yeah

Jack...It hasn't changed in value for six years....I think you're about right on that.

Protest 016 - Erwin Larson appeared before the board at 10:35 a.m. to present testimony to support their protest.

Larson...I am protesting mine because of the thing next to me. I've done this before and if you people would want to come visit and sit outside with me some evening, I don't think you'll stay very long. The odor is bad, the condition of house is bad. The dog pen hasn't been cleaned for I think 15 years. That's the only reason I'm protesting. I think my house...if you are talking about replacement cost, yes, but saleable value, no. That's what I am down here complaining about. I have gotten the village to put a nuisance ordinance on the books so maybe we will get something done. I don't know. But right now, it's impossible to sell my home. I've got more pictures if you would like to see them.

Jack...Is this a rental property next door?

Larson...No, if it was a rental property there would be something I could do about it. He owns it. You can't buy it. He doesn't pick up a thing. He did cut the trees around the house now.

Jack...What kind of animals does he have?

Larson...Well, he's got a rout of dogs outside and a bunch of rabbits in the basement. My wife was outside one night and she got sick so the next day I went over there to complain and he said that he had just cleaned out a whole bunch of fish the other day and threw them in the dumpster. You know what happens to that don't you?

Dick...We looked at in within the last week, well June 2 and we took a picture of your and your neighbor's abode.

Larson...Bad, isn't it?

Dick...Yeah it is. If you'll notice on the property record cards in your files, on the first page....look at the picture of his house and I agree with him. If that house was anywhere else, it would bring more money. It's a nice and well-kept home and I think it's unfortunate that it happens to have this next door. But if you go back to the second page of the property record card, you'll notice economic depreciation of 20%. Basically what we've done is we've deducted 20% based on the location of the house and that 20% is

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taken into consideration and we come up with a final value of \$60,550. So we feel that we've adjusted for that location.

Jack...You've got it at \$44 sq/ft

Dick...Yeah

Fred...The town out there needs to do something about that neighbor because it's hurting the value of our homes.

Dick...Another thing you need to remember Jack, is that we are always six months behind the curve because our qualified sales date ends June 30th for this year. So anything that sold between June 30, 2001 and January 1, 2002 would not be included in the sales study that we base ours on...and that's by law.

Lyle...You say the town has passed a nuisance..

Larson...a nuisance ordinance. He has 15 days to clean up at which time he will be taken to court. But he's been there before and he never does anything.

Protest 017 - John and Jo Ann Lindgren did not appear before the board to present testimony to support their protest. 10:46 a.m.

Dick...They wanted an \$1,100 reduction on \$169,000 and I guess I can't see where that's justifiable. You've got a picture of the house and of the two sheds...his basis is the fact that the shed that he added, the bill was \$12,475 and we put it in there for a little bit more than that, but the bill doesn't address site preparation among other things. I just don't see it.

Jack...You're talking about the price of the site preparation. What did it cost, \$2,000 to...

Dick...I don't know what it cost, but it's not included...that's all I'm saying.

Fred...Is there electric in that building or anything?

Dick...Not that I am aware of.

Protest 018 - Lila Jurries appeared before the board at 10:51 a.m. to present testimony to support their protest.

Jurries...We received an increase in the taxes in the last two years from \$30,000 to \$94,900 and we purchased this property in 1997 from Tom Gissele and we purchased as an income property. We were okay with the first increase that we received last time, but this last value increase, we find it very difficult to maintain that property with such a high valuation for the taxes. Basically what I did is I went through and listed the monthly income, the insurance, and our payments...and what the profit is with the increase in the taxes and it's very hard to make a profit with a rental property like that with the value of the taxes so high. I did receive two other properties that sold in South Sioux...one sold in March 2002 at 211 East and that sold for \$50,000 and that was basically a duplex where our's is a four-plex. But our square footage for the apartments are only, and they are efficiency apartments, are only 420 sq/ft per unit...there are no laundry facilities or parking and the location is really bad, so we have a lot of vacancies there. We also have had a lot of backup in the streets because of the rain gutters...when we get heavy rains in that area, the water comes back up into the yard, and we have flooding in our bottom apartments because of that. There is also another property at 428 23rd St. in South Sioux and that sold in December for \$80,000. So for our's to be valued at \$94,900...I feel that to be high.

Dick...Is that East or West 23rd?

Jurries...428 23rd West and that's in South Sioux.

*Jurries then supplied the Board with a copy of the said comparable and the list she mentioned before including monthly income, insurance, taxes, etc.

Jack...Was that a four-plex?

Jurries...That was a four-plex. The only improvements that we've done is we've installed a roof/awning in front of the four-plex and the material bills for that cost us about \$1,000...yeah, \$938 and that was in June of last year because of the water damage that we've had during the heavy rains...because it's a four-plex, a lot of water collects right down in front of that complex and goes back up into the apartments. They are very efficient apartments...there is nothing fancy about them. Everything is original...they were built in 1977. The only other thing that they have done in that area is that they paved the front street last summer. I called at that time to see if that would increase our taxes and she said no, that was a grant...no increase in our taxes when that was done. I guess the location is a big thing for us because we have a hard time keeping that complex full and it's such a small apartment. Our tenants don't stay for very long. So we have a 4% vacancy.

Jack...How much do you charge per month?

Jurries...\$335 and I don't feel that we can get anymore than \$335 a month. According to some of these others who have 1,100 sq/ft...they are getting \$500 a month...so for me to raise my rent to accommodate the increase in my taxes would be very hard to keep someone there for any length of time. Like I said, they are basically a living room/kitchenette...that's one room, and a bedroom...so it's a 2 room apartment with a bathroom, a very small bathroom.

Jack...Do you furnish the heat?

Jurries...No, it's electric heat.

Jack...So you get about all you can out of these.

Jurries...I feel we are, plus we have to pay the garbage because with the four-plex, the city won't pick up the garbage.

Jack...How much did you pay for this?

Jurries...We purchased it for, which I now feel is too much, for \$79,468 and we purchased that in June of 1997. But we purchased it as an income property...is why we paid that amount...and when I called, they wanted me to bring a copy of the deed because everything is still in Tom's name.

Jackie...Why is that still in Gissele's name?

Jurries...Because we're on contract with him. It went up in two years from May of 2000 to May of 2002, \$64,625 is what the increase of taxes was on that particular piece of property and we don't feel that we have done any improvements or that there have been any improvements other than the awning that we

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put on in front of the home to deter the water from the front of the complex. There was a complex right behind us I guess that when I called in they said that's why our taxes went up because they reevaluated the valuation of the properties in that area and I guess this one behind us sold for an ungodly amount and so that's why our taxes went up. They went bankrupt I guess.

Dick...One of the things that might be a little confusing about this is the fact that it is a TIFF property so you end up getting two values, because you have a base value which stays the same always and then the additional growth and by our records, the increase since 1997 has been \$28,000 and not \$60,000. This is a result of the confusion of TIFF properties...and it happens on a regular basis. We are trying to work something out to straighten that out. But if you would look, for instance at the property record card, you'll notice that that property has never changed. By this property record card, because this is the one that we keep track of for appraisals information, it has never changed from \$30,000. Well that's because our second property record card makes no difference. So if that's the one they looked at, and then at the new value, you would obviously come up with the \$60,000 difference because the second value on the TIFF had not been considered. So in reality, it did not go up \$60,000, but it did go up about \$28,000.

Lyle...Those examples, the duplexes or income properties, I believe sold as foreclosures.

Dick...Yes

Jurries...Yeah, and I guess if they couldn't make it at selling at that amount of money...it's going to be very hard for a common person to make ends meet with this type of payments...with the valuation of property that high.

Dick...I believe both those properties were Patriot properties.

Patriots dumped a bunch of properties here about a year ago.

Jack...Are you using the income approach on this or the sales...

Dick...It's one of the considerations, yes.

Jack...She don't dare have too many vacancies or she's going to be in trouble.

Lyle...The list of expenses here includes a payment. When you do an income quote you can't include a payment.

Jurries...Well that's definitely taken right off the top.

Lyle...I understand the reality of that, but when you calculate the value of something with the income approach, you can't calculate a payment in there because your payment might be \$707 and his might be \$500 and he might pay cash for it and have no payment, but the value of the property wouldn't change because the different size of the payments.

Jurries...But if something just recently sold in March that was a duplex that basically has the square footage, even though it's not a four-plex, for \$50,000, do you think I could put that on the market for \$94,000 and sell it? I talked to Betty Long and she said not in that area.

Lyle...Well, that was a foreclosure...that needed work.

Jurries...Do you honestly think that I could sell that for \$94,000 in the Scenic Park area?

Lyle...Well, given the approach, I just can't see where we are missing too far...

Jurries...They're efficiency apartments...they are two rooms and a bathroom...and the other property that I am using as a comparison, that sold in December for \$80,000 and those are twice the square footage as mine and they're two bedroom...mine's a one bedroom, and that sold for \$80,000.

Lyle...That was foreclosure...

Dick...Yeah, that's the Patriot property right across from the big elevator.

Lyle...Well, right next door to the first one you mentioned, the one on 13th, there's another duplex that sold for \$70,000.

Jurries...So square footage-wise, it was about the same square footage as ours.

Lyle...Well, you can't compare square footage in four-plexes and duplexes...we've got to compare the rents. For example, if you've got a 1000 sq/ft apartment and a 500 sq/ft apartment, the 1000 sq/ft apartment doesn't bring twice as much.

Jurries...but you're not going to keep anyone for any length of time in a 400 sq/ft apartment for \$400 a month. So we are going to have a vacancy rate at that rate. We can't charge anymore rent for what we are charging...we have no laundry facilities, there is no parking in that area.

Jack...Have you looked at this thing a couple times?

Dick...Yeah, I have

Jack...Do you still feel it's worth that kind of money? As an investor myself, I would never give that kind of money.

Bill...I don't see how she can make it with that kind of rent.

Jack...She is getting top rent...

Lyle...You've got a 10% management fee and a 10% maintenance fee...and you've got \$700 some house payment out of this. Those figures are all subjective. It's not like taxes and insurance. If you really want to make it look bad, put in a 20% maintenance fee.

Jack...But did she put in a 10% vacancy rate?

Jurries...No.

Jack...She should of. The market just isn't there. I can see where she's coming from.

Jurries...There's a lot of upkeep with those apartments. You get a lot of people coming in and out of them and I don't feel like I'm being off-line with that 10% maintenance. Sometimes we have to completely redo them to get them back up to being able to rent them again. It's a tough job and I don't know that at \$94,000 you'd be able to sell a property like that at that location.

Ted...Do you have anymore information to support your testimony?

Jurries...No, that's basically it.

Protest 019 - Dorothy Hauswirth appeared before the board at 11:10 a.m. to present testimony to support her protest.

Hauswirth...I am here to protest the valuation of the property at 3203 B Street. I had Mr. Erickson come in and appraise it and he thought it was appraised too high.

BOARD OF EQUALIZATION

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Dick...The two major issues with the house...one is that the interior needs updating. It's very well kept - very clean. It's got turquoise appliances and turquoise fixtures...they are due to be replaced. But the major problem is in the basement, the walls are coming in from the pressure in the clay soils. There are places in the basement wall where I can put my little finger. So after considering that and refiguring...I came up with \$118,130 and that's my recommendation.

Protest 020 - Bart Gotch for Siouxland National Bank appeared before the board at 11:11 a.m. to present testimony to support his protest.

Gotch...We acquired that in February 2000 and the transfer statement shows that the purchase price was \$1,205,000 and so noting that the buildings were 20-27 years old. The age of the units...the chamber moved in and decided that they wanted a better location/better facility and maybe a better buildout and they moved. This fall, I haven't gotten the notice yet, but I am expecting Barr and Smith, and the dental lab to move out of the East building. Our lease rates have to be significantly lower than Luse's and potentially even building a new construction where Barr and Smith are looking to relocate. Initially, I think it was a year ago, the first time there was a tax rate increase, it was 7.25% of the original cost and based on vacancy issues and if Barr and Smith do move out, we're going to have to do a significant amount of remodeling to make those spaces available based on the current use of those. So I feel that the 18% increase or the \$234,000 is not justified at this time.

Dick...This is one of those situations where in the course of adjusting some commercial values this spring...we got them included and they shouldn't have been included. Our recommendation is that they be rolled back to the value for the year 2001...\$1,292,055. It did get rolled up and it shouldn't have.

Protest 021 - Bart Gotch for Siouxland National Bank appeared before the board at 11:15 a.m. to present testimony to support his protest.

Gotch...The next one is an apartment complex down at Scenic Park. We acquired that at a Trustee's sale in August of last year and at the same end the borrower filed bankruptcy and we finally got a lift of the stay and we did get to file our deeds on the property in November of 2001. There is some litigation again...it's not completely out of bankruptcy and he has filed action that our notice was deficient and that our foreclosure action...the worst case is that we'd have to foreclose it again so hopefully we don't have to. Anyhow, at that time we bid \$422,974 which represented our payoff, significant attorney's fees, and collection expenses. I propose a reasonable assessment would be that 94% of the Trustee's sales bid which would represent about \$397,600. Based on the conditions of those units, it would take a significant investment to potentially get those properties shaped up to where we could get them rented at a higher occupancy than the 50-60% range. We are in the process of remodeling two of them however with the litigation going on, we didn't want to put any investment in to them, to make sure that if we did and it rolled back, we didn't want to make an investment for this individual who would get them back.

Dick...I did review that property last January or February and at that time, taking the condition and everything else under consideration, I arrived at a value of \$454,800 and that one didn't get rolled over. So my recommendation is \$454,800.

Jack...How many units are in that one?

Gotch...There are 25 but one is a small one that is up close to a stairway so there's probably 24 that some are one-apartments, some are two...and then there's one that's slightly bigger than a closet.

Jack...How do you get that figure?

Dick...It gets back to that house thing. We try to build a model based on sales. We're not using 50% vacancy rate quite honestly, but that's how we're doing it. Isn't that we're just shooting from the hip.

Jack...I guess where I'm coming from...an investor is looking at this thing, 24 units, the condition they're in...is he going to pay half a million bucks for them or \$454,000?

Dick...Well we had one that paid \$644,000 for them.

Jack...But he wasn't...I'm not going to comment on that.

Dick...\$16,000 a unit, that way it doesn't sound so bad.

Jack...But location and reputation...

Gotch...The ones that we moderately improved, we are anticipating spending \$2,000-3,500 to go through them to get fixed up. There are some of them that would take easily \$5,000 to fix them up.

Jack...and they're being inhabited now?

Gotch...Some of them are, yes.

Lyle...I don't have any problem going through and putting a value on these things at what they're worth today, even with the damaged condition.

Gotch...I don't disagree. In a year from now hopefully we'll get control of that and we can put money in those units to get them back up speed.

Jack...Take an investor...you know as well as I do...they go in there and start looking at the rag-tag carpet and the beat-up walls and the holes in the doors, and stuff...I mean it's a fixer-upper. You aren't going to pay that kind of top money for that.

Dick...If you use his figure of \$3,500 and spend \$3,500 on all 25 units, you spend \$87,500. We've got it at \$454,000 and if you add that to it, you're going to come up with \$541,500 give or take (542,300)...granted the last buyer may not have been a desirable individual, but the fact of the matter is, he's probably knowledgeable in real estate or he wouldn't have bought so much of it.

Jack...How much are the rents down there?

Gotch...\$350 when we get it. We try to get \$400 for the two-bedroom apartments.

Dick...Have you had any interest in them?

Gotch...No we haven't other than...we can't pursue anything because of the legal issues?

Dick...So you have had people that have approached you?

Gotch...Well, we probably approached them...we want to go in there with some sweat equity...If some of the terms are right...

Dick...I'm saying that we should be at \$454,800 which basically lowers you \$60,000.

BOARD OF EQUALIZATION

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Gotch...I can live with that...I think we're getting enough to pay the taxes!

Protest 022 - Lewis Gutzmann did not appear before the board to present testimony to support his protest. 11:26 a.m.

Dick...I'm not going to spend a lot of time knocking this appraisal, but I want you to notice...the very last page on his appraisal shows a map with comps 1,2,3 and 4...he had to go a long way...if you have to go that far for comps, you're having trouble finding the ones you need. The other thing that struck me immediately on it, if you look at the URAR, then there's also a URAR and Market Data Analysis...as far as I'm concerned those two pieces of paper should not be used in the same report together. Under location, they adjust for Oakland and they adjust for Tekamah...but there's really no sound explanation as to why those adjustments were made or what they were based on, nor is there any documentation. I just don't have a lot of respect for that appraisal...did you have to go that far to find someone to put a \$130,000 value on it...

Lyle...I was looking at that map...the four comparable sales...are they not all in Burke County?

Dick...I believe they are.

Lyle...What he did was, he just went to the courthouse in Burke so he wouldn't have to go to Dixon, Thurston, and Dakota.

Fred...Steve Gutzmann, who is one of Lewis's sons, is married to Becky Nelson...Nelson/Smith auctioneers out of Pender...that's the connection here.

Lyle...I have to agree with Dick about some things...on this location adjustment, he adjusts \$5,000 for Oakland, \$5,000 for Tekamah, and nothing for Lyons...you can't just pick and choose. There's not much quality in this appraisal.

Jack...How old of a house is this?

Lyle...17 years actual, five years effective. Built in 1985.

Jack...Are there a lot of other houses of that quality...

Dick...Not in Emerson. It's the best house in Emerson.

Jackie...Dick, under condition, why does it say badly worn?

Dick...That's just an error because it's not badly worn. I think it's interesting that the appraisal says " ...it should not be relied upon to report the condition of the property being appraised."

Jackie...So what's your final number?

Dick...I don't see any reason for change, but he did get the increase that everyone got in Emerson and quite honestly on the high end of Emerson, I can't support the value increase, because he's so far out of the model. This year's value is \$182,510.

Lyle...He took such an increase last year, I wouldn't have a problem leaving him at last year's value of \$160,000.

Fred...This is probably the best house in Emerson.

Protest 023 - Arthur and Mildred Oetken did not appear before the board to present testimony to support their protest. 11:36 a.m.

Dick...Another Emerson house...it's well kept, it's a nice home...we've got it a \$66 sq/ft and that's where I think it ought to stay. He says there's an identical house valued for \$12,000 less but I don't have a clue where that is. I'd certainly be glad to look at it. Anyways, my recommendation is for no change at \$66 sq/ft. It has a two-car attached garage, big wooden deck, shed in the back yard, well-kept...

Jack...Did everyone in Emerson take another 15%...everybody?

Dick...Every residence, yes.

Jack...Everybody took a hit because of eight sales?

Dick...Yes

Ted...They did a reval of Emerson last year and a lot of the properties decreased...if you're not on market when they do that, your sales are thrown off for the next year. Not saying that they didn't do it right, just saying that's when the computers get off.

Jack...How many sales trigger your reval?

Dick...The reval is triggered by the calendar. We're trying to get around to redo everything every five years.

Jack...I see.

Dick...The statistics are triggered by the number of sales and particularly by the COD which tells us they're kind of all in line.

*Dick explained COD's

Jack...Are you saying that all 8 properties that sold in Emerson were below assessed value?

Dick...exactly, the median level of assessment was 86%...we need to be 92-100%.

Jack...So you're pretty confident that after last year's reval, everybody was probably at where they should've been at that time.

Dick...Yes, the statistics show that at the end of the reval last year, we were in good shape. Keep in mind, our statistics are still 6 months behind the market...the statistics are a year behind this meeting. Our last statistic that we can use legally is June 30, 2001. No matter what the curve does, we're late.

Jackie...Dick, when you had your seven or eight sales, do they compute also if each property sold below what it was valued at?

Dick...yes

* Dick explained the assessment sales ratio and how they find the median (level of assessment).

Protest 024 - Dan Moos did not appear before the board to present testimony to support his protest.

11:47 a.m.

Dick...I visited with Dan on this and this is the car wash known as the Lazy M kind of across the street from Arby's...he tells me that he has it listed and he would take \$150,000 for it in a minute. I think the land is about right considering the location...the buildings really need to be redone, it's need new concrete things like that. I put \$50,000 on the building and came up with \$201,505.

BOARD OF EQUALIZATION

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Jackie...Is that a pretty fair assessment of the land?

Dick...I think the land's right. His biggest problem is that all of the other car washes have full-time attendants...he doesn't so people aren't going there. He said that bring the car wash up to par with new equipment, they would have to spend more money than they would like to spend. They're just hoping that someone will jump in and buy it.

Protest 025 - Chris Pojar appeared before the board at 11:50 a.m. to present testimony to support his protest.

Pojar...I have no problem with the assessment, the only thing I got is that I have been taxed for the last nine years for a complete or finished basement, which I do not have. I asked the assessment guy to come down and look at it and he said it doesn't look like it's been started, but he evaluation didn't change I know. It's at the South end of South Sioux which is a good part of town. If anybody says that bike path is better to sell your house, I've got a disagreement there...there's traffic on that thing at all hours of the night and school kids throwing rocks at my dog and pop cans, bottles in my yard. My thing is what about the nine years that I've been paying for that finished basement. That's the only thing I've got to say.

Dick...We weren't aware of the basement issue until he brought it to my attention. Dave did go and it's not finished but it still gets back to value...I believe that if he put the house on the market today, he could get \$55,405. I have no process to address past issues on value. I can't tell that the basement being finished or not finished really had an effect on the market value...I think the house is worth \$55,405.

Jack...With or without the finished basement...

Dick...Yeah, and it comes out to \$64 sq/ft.

Bill...I would think that the house would be more valuable with the finished basement.

Dick...If it had a finished basement in it, I believe we would have a higher assessed value on it.

Bill...I see.

Jack...Did you raise a number of houses in this particular area?

Dick...He didn't change from a year ago.

Pojar...The year prior it changed from \$51,090 to \$55,405.

Jack...So last year, you went and reevaluated all of that?

Dick...Yeah, the First Railway...and I probably raised 3 or 4 subdivisions this year. But we didn't have the dramatic 30% we had a year ago to get people up to line. We just haven't heard much at all about that. I'm pretty sure that the majority of people that I'm meeting with were raised a year ago that didn't realize it and are coming in this year.

Jack...Is this a 3 bedroom Chris?

Pojar...Yes it is.

Jackie...You only have two listed.

Pojar...That's why I was wondering if they have the right house because the only reason I found out is when the realtor come in and said, "Well I gotta see your finished basement." I said "It's just a regular basement." She said, "You're supposed to have a finished basement." and I said, "Well if that's finished, then I'm a monkey's uncle." I know with the schools right there being rebuilt and I'm on the South end...

Bill...Do you have a garage there?

Pojar...No I don't.

Jackie...Chris, how long have you owned the home?

Pojar...9 years this month.

Jackie...Do you remember what you paid for it?

Pojar...\$52,000

Chairman Engel recessed their meeting at 11:55 a.m.

ATTEST

William F. Engel, Chair

Theodore A. Piepho

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Board of Equalization
Dakota County Courthouse
Dakota City, NE
July 09, 2002
County Board Meeting Room

Chairman Engel moved to reconvene the 2002 meeting of the Board of Equalization at 9:03 a.m. Present were Board Member Bobier, Board Member Hartnett, Board Member Todd, and Board Member Denker and Board Member Engel. Also in attendance were: Dick Erickson, State's Appraiser for Dakota County, Madelyn Thorsland, State's Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Stenographer.

Protest 027 - Tracie Sininger appeared before the board at 9:04 a.m. to present testimony to support her protest.

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Sininger...We purchased it last year...I think at the end of January 2001, and somebody is trying to raise it to \$90,000. \$10,000 in one year. I don't know if anyone else works, I know some who work in the South Sioux area, but the economy is not very good right now so I'm just having a real hard time with raising prices on our property when I also have a child care center and we just lost approximately 15 parents from jobs out there...revenue is down and I can't think that it's just us. I've talked to other places too. The place...we did have it rented and it has not been rented now for 3 months...we can't find anyone to rent it.

Lyle...Tracie, someone made the statement that there was a body shop in the back of this.

Sininger...No, my husband has a car back there and he has someone working on it, but they're out of there now, they're not in there. They were working on his car.

Dick...After looking at the property and remeasuring, we are recommending a value on the building of \$51,940, and on the land \$27,630 for a grand total of \$79,570 which is \$430 less than she wanted.

Sininger...Okay.

Protest 028 - Holly Budde did not appear before the board to present testimony to support her protest. 9:09 a.m.

Dick...This was part of the First Railway Addition that got raised last year...the 30%. They missed us last year so they came in this year...we did a revalue on the place and came up with a value of \$9,035 on the lot and \$68,150 on the house, which gives us a total of \$77,185. That's \$66 sq/ft.

Protest 029 - Lam N. and Toun Lenguyen did not appear before the board to present testimony to support their protest. 9:10 a.m.

Dick...This house was somewhat incomplete when he bought it. We went out and reviewed it and we came up with a land value of \$18,750 and a total value of \$149,970, so that's \$131,220 on the house itself. We did put some functional appreciation on that...as he finishes the house we'll take that off.

Jackie...How big of a house is that?

Dick...2,400 sq/ft

Jackie...So what's that per square?

Dick...\$62.50 per sq/ft

Lyle...I was in this house before the guy bought it and the quality of the stuff got worse the closer he got to finishing it.

Dick...No septic tank at the first of the year.

Protest 030 - Dale Durant did not appear before the board to present testimony to support his protest. 9:12 a.m.

Dick...In reviewing the house, we felt the value was appropriate therefore we are recommending no change.

* Jackie wanted to discuss the Durant house further at 9:17 a.m.

Jackie...I just wanted to know the square footage. Even what we have it at now...that's seems pretty cheap. The basement square footage is 1,356 and there's a family room and a bedroom. I thought the \$114,000 was low. What would that come out per sq/ft?

Dick...\$84 sq/ft

Jackie...How old is this Durant house? 1985?

Jack...How did they manage to get a bump in Fair Oaks?

Dick...We went and redid all of Fair Oaks.

Protest 031 - Timothy Varvais appeared before the board at 9:13 a.m. to present testimony to support his protest.

Varvais...I've done a little bit of research on my own along with the appraiser's recommendation. I bought the house last year...last July 12. I was not able to protest at that time so I am protesting now. I think the land is valued correctly but the house is severely high. I believe the house should be right around \$93,000.

Dick...The appraisal that he submitted along with his information...as of June 2001, the value from the appraisal was \$106,000 and the value that we came up with after reviewing the house was \$9,100 on the land, \$101,540 on the house for a total of \$110,640. That's our recommendation.

Jack...How much per sq/ft?

Dick...\$85 sq/ft

Jack...That's quite high, isn't it?

Dick...Well, not for that house.

Jackie...What's the age of that house Dick?

Dick...1973.

Jackie...Almost 30 years old.

Lyle...Tim, did that start out as an attached garage?

Varvais...It's a detached garage actually. But yeah, that started out as the kitchen...I'm not sure when that happened.

Lyle...Back in 1997, the house sold for \$125,000.

Varvais...Obviously someone paid too much.

Protest 032 - Lewis and Shirley Storm did not appear before the board to present testimony to support their protest. 9:28 a.m.

Dick...We went in and pulled what we thought were 4 similar properties. Two of them sold, two of them haven't. But I think they demonstrate that the value's appropriate.

Jack...Did he ever do anything with that roof?

Dick... I have no idea.

Jack...That is a tough one for me. The location is bad.

BOARD OF EQUALIZATION

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Jackie...What is this per square Dick?

Dick...\$79 sq/ft...I think the value put on it last year was appropriate and I don't see any reason to lower it.

Protest 033 - Robert and Pamela Colwell did not appear before the board to present testimony to support their protest. 9:34 a.m.

Dick...They supplied an appraisal with their protest and it was appraised at a value of \$140,000. We ended up with \$142,175. That's \$17,055 for the land and \$125,120 for the house. That's our recommendation.

Lyle...Did you notice that on the appraisal, the comparable with the least amount of adjustments was valued at \$150,015.

Jackie...\$83 sq/ft?

Dick...I have everything together at \$95 sq/ft.

Jackie...Seems like a pretty reasonable price.

Protest 034 - Jerold Gunsolley of Everett's Realty, Inc. appeared before the board at 9:39 a.m. to present testimony to support his protest.

Gunsolley...Last year you people set a value of \$1,105,000. And this year it went up to \$1,205,855. Frankly, I'm a lone retail establishment in an industrial area and we didn't intend it that way...no one intended it to be that way, but now we have a concrete plant to the South of us. Honestly I feel that if we put the piece of property up for sale, we could not market it to a retail establishment. You would have to market it as something else. I don't know if we put it up for sale if we would bring in the \$1,205,000. I think it would bring it something less than a million dollars. What I would like is if you would leave it at the value you set it at last year.

Dick...He was part of the increase that real estate/retail received. Because we did an across the board increase on retail stores, he was part of that increase and on an individual basis, he probably shouldn't have had it. When we refigured it, we came up with a land value of \$99,000 which is up a little bit, and a total value of everything at \$1,080,780. Which made the store \$981,780. We reduced it some.

Protest 035 - Jerold Gunsolley appeared before the board at 9:41 a.m. to present testimony to support his protest.

Gunsolley...Frankly, I'm not sure about. I've got a cabin up by the river and prior to 2000 the improvement value was at \$38,695. Then in 2000, I appeared before the board and the board set a value of \$45,370. Now it's went to \$57,605. I know there's been some property up there that have sold for a lot of money. One of the main factors on my piece of property is that I do not have rural water, if the cabin burned down it would be impossible to get a building permit on that piece of property to build because of the lack of rural water. The marketability would be lower. It was built in 1970 as a seasonal dwelling. It has cracks in the outside wall due to the...it has concrete block outside walls. I rent it for \$350/month. I'd ask you guys to look at it and make a decision.

Dick...He's right, we've had some really high sales up there. His comment relative to the fire is appropriate...the land is only valued at \$5,200...

Gunsolley...Yeah, but all the land is valued the same. Because I protested that two years ago...my lot is crooked. If you remember Lyle, the lots run at an angle up there, but the lots on the West are square and are valued at the same as mine. As I understand, given the septic tank regulations in today's world, those size of lots you can't even build on anymore.

Dick...But we do have lots up there that can't be built on that have brought \$10,000.

Gunsolley...Those are nearly 1 acre lots. I wouldn't question the value of the land, I'm just questioning the value of the building.

Dick...The big increase was the reappraisal that was done for the year 2000...

Gunsolley...I just question if it's gone up another 27% ...

Protest 044 - Kurt Rager appeared before the board at 9:45 a.m. to present testimony to support his protest.

Rager...I believe the value has gone up. I didn't receive the notice of the increase in value because I just bought the house in June. I do know the value that had been in the system and that's how it showed it, was roughly \$200,000 and you have \$193,830 and I suggest that should remain that price because we bought the house for \$200,000...I don't know what the real estate transfer says because we didn't sign it and I never saw it before the deed was filed, in fact they never had the deed for us at closing and they had mistakes on that. We got custom-made drapes for the living room, dining room, and family room, which were integral parts of the house and expensive.

Dick...We're in agreement with the judge, we think it should be \$193,830.

Jackie...You're not reflecting any change at all...

Rager...and I don't know if there was a change...he had told me that he had gotten a notice of change and I never got that and I think that something that I had gotten from your office when I was purchasing the house said \$216,000 on it. So I didn't know if it had changed or not.

Protest 070 - Curt Mastebergen and Gail Curry from Dakota County State Bank appeared before the board at 10:08 a.m. to present testimony to support their protest.

Mastebergen...We ended up filing for a protest on this one because we ran out of time...we met with Dick and he was going to give us some comparables that had been used in this. Dick explained to us how he first uses the cost basis on properties to establish a value and then he looks at comparable sales to see how he needs to adjust it. We didn't get the comparables until after the deadline had passed. The two comparables that he used were the facility that we sold to the city kiddie-corner across the street and that comparable came at \$60 sq/ft and then a comparable in Sioux City which I wasn't familiar with what building that was. That building came out at \$140 sq/ft. It appears that we built a cost

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basis and in a bank building, you put a dramatic amount of cost into very special use/single use equipment. For example, a vault door costs \$12,000 and my understanding is that we're thrown into a category which may have banks as comparables but may have just general office space as comparables as well. The facility that we sold across the street, the front end had bank facilities in it as far as a drive-up lane and a vault window...the back end always was office space. The other comparable...one floor either was or had been used as a bank at one time and the other two floors were general office space. It seems like we're getting compared to general office space and what it sells for and then our cost-basis is getting compared to that, but yet we've got a dramatic amount of equipment that would be of no value to anybody but a bank. It seems to emplace a hard valuation which would not be realistic when it comes to a market-value valuation. We made a substantial investment in the County and Dakota Avenue in general and a lot of our price comes from building special use to be a bank which would not be reflected in the market value of that facility. It seems like we're getting hammered on the taxes from a tax valuation standpoint.

Dick...I searched the state's sales file and I had banks selling anywhere from \$60 - 350 sq/ft. It's pretty hard to leave this area and apply those sale prices to something that's going on in this area. So I looked at two sales, the one that they sold right across the street...as he said, a lot of that isn't bank. A lot of that is warehouse/office space kind of stuff. I looked at the one over in Sioux City, and I don't have that information sitting in front of me, but I got a hold of the Sioux City County Assessor and got the information from him...it was a bank at one time. It had been converted into a retail store, now it's going back to a bank and that went for \$140 sq/ft without any work into it yet. There are three approaches...and in this case we felt that the cost-approach was the most reliable in this case because we had good solid figures on the cost to build that bank. That's basically where our decision came from. It's a fair statement to say that the building across the street that they sold is...the new building is at least 2.5 times better than the one that they sold...

Mastenbergen...I assume that the one your talking about is the old Toy National Bank in Sioux City which now is a doctor's office on the bottom and office space on the top two floors...The dollar per sq/ft, are we talking about upgrade or everything? Our valuation for dollars above grade is somewhere is excess of \$200 sq/ft. The \$2.2 million was basically what the contract was with the contractor so we've got that kind of money stuck into it but...

Dick...In the course of appraisal we look at highest and best use and in my estimation the best use for that would be as a bank.

Mastenbergen...Isn't that reflective of your comparable...does that reflect in your cost as well? We're going strictly from a cost basis.

Dick...That's were we should put the most weight.

Mastenbergen...Do you value IBP at everything that they've got stuck into that building? I assume you'd have a problem finding a comparable sale property for that as well.

Dick...We can go to Wichita Falls or Dodge City, we can find comparables...

Mastenbergen...I'm not understanding how we can use strictly a cost basis.

Lyle...In the appraisal process, you use the approach to the value that seems most applicable...

* Lyle explained the three different cost approaches again.

Mastenbergen...and yet that's not what we were getting assessed on our old bank facility because if that's what we were being assessed on, we would have been at \$50,000 instead of the \$200,000. So apparently we were using something in the past on our old bank but now when we put \$2 million into our bank, we're going to go strictly on a cost basis?

Dick...I can't comment on how things were done in the past because I simply don't have the knowledge of how they did it.

Lyle...If you subtracted out the specialized equipment, is that the figure that you used on there?

Mastenbergen...No, I didn't go through and subtract all of that stuff out.

Lyle...Where did this figure come from then?

Curry...It was based on \$150 sq/ft because I didn't have any comparisons to go on, I just estimated on what we had...

Lyle...Somewhere you have to draw the line and say that this is where we're going to start and if we have a cost on the building and you can separate out the personal property, that might be something to consider.

Dick...We put a lot of time into the cost approach...that had the best statistics.

Bill...It's too bad that someone who has a nice building like that is penalized...

Mastenbergen...When we initially met with Dick, I thought you looked at the cost basis and then you looked at how market affected that cost...now that it seems like it's hard to find market comparables, we're stuck on cost. From a logic standpoint, I think we can say that the building won't sell for what we've got stuck into it even if we found another bank to buy it.

Dick...I don't know that I could say that.

Jack...I don't know if I believe that either. It's a nice facility.

Mastenbergen...But this day in age, anyone who's going to buy a bank, is going to buy it as a branch and all of sudden...if US Bank came in and wanted to buy that facility, they're going to look at it as we only need this little part, we're going to strip it down and get rid of a bunch of employment in the community and all we need is the front-end people and they're not going to pay for the rest of that stuff. To think that someone is going to come in and operate that as a main downtown office of a bank...that doesn't happen anymore this day in age.

Dick...There's value in beautifying the avenue...

Bill...Absolutely

Mastenbergen...You guys do what you need to do...we'll live with whatever...the ball's in your court.

Protest 071 - Curt Mastenbergen and Gail Curry from Dakota County State Bank appeared before the board at 10:08 a.m. to present testimony to support their protest.

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Mastenbergen...71 is our drive-in facility that was located on leased ground at Southridge Plaza. It was that little 6-sided drive-up facility. We vacated that in the beginning of November. At that time, we had somebody who had signed the purchase agreement to buy that facility and move it off site. We had to have it off of that site by January 31 and he had contracted with us to buy it for \$3,000. He failed to follow through with his purchase agreement and there was a period of legal haggling regarding that and because of that, we were unable to remove that building by the end of the year. Because of this failed purchase agreement we weren't able to get this thing torn down until January. My request would be it doesn't seem reasonable for a facility which was vacated, which was torn down by the end of January at substantial cost to us, it's not reasonable to say that that was valued at \$37,950.

Dick...Like he said earlier, the ball is really in your court. The law requires our office to put on the tax roll what's there January 1. Until now, I wasn't aware that all of their stuff had been stripped out of there. It's up to the board.

Lyle...I don't think it had any value.

Madelyn...It goes the other way too...if you begin a building, say January 31, your not taxed on that value until the next full year.

Fred...I understand the problem, but if every taxpayer who tears down a building comes in and says "I tore it down the first of July and I didn't use it since last December," where do we start and stop this thing?

Lyle...But this was on leased ground and was gutted...even if they would have let it sit for another 3 years, it still wouldn't have had any value. There was no value once it was gutted and it was sitting on leased ground.

Mastenbergen...it was on leased ground with an expired lease.

* The commissioners continued discussion on whether or not the bank should have had the bank removed by the end of the year. Also, whether or not the property could have been taxed as a salvaged property.

Mr. Erickson left the room at 10:15 a.m. and returned at 10:17 a.m.

Protest 040 - Leo Torticill appeared before the board at 10:17 a.m. to present testimony to support his protest.

Torticill...My basis for the protest are these reasons; first there have been no improvements or additions, our local economy as we all know is depressed, business is down, and I understand because the economy is down that a lot of properties are selling for less than what they were going for before. These conditions all considered, I believe a decrease is valid and reasonable and I respectfully request that the board consider reducing the value of the property to what it once was. I would be very happy to accept that. Once again, I just respectfully request that.

Jack...How did he happen to get a bump?

Dick...He was \$62,700 up through 1999 and it went to \$70,000 in 2000 and it's been there since 2000. I'm sorry...we did an increase in repair shops/service garages and that would be where the increase came from.

Jack...Throughout the County?

Dick...Yes, that was an across-the-board increase on a 325. We did review the property because of the protest and we found that we still indicated some of that to be residential which it really isn't...all it's used for is a warehouse. We came up with a land value of \$10,775 and an improvement value of \$57,330 for a total of \$68,105. That's what we believe to be appropriate.

Jack...It's kind of a hodge-podge building.

Dick...It's only \$13 sq/ft.

Jack...Is the roof good and all of that?

Torticill...Oh, it does need some roof work, however, I just consider that general maintenance.

Jack...Do you use the older part for warehouse?

Torticill...The older part, a lot is used for storage...where all the old, greasy parts are stored.

The board took a break at 10:22 a.m. and reconvened at 10:30 a.m.

Protest 036 - Josephine McGinty did not appear before the board to present testimony to support her protest. 10:30 a.m.

Dick...This is a mobile home that she had on her property and it had always been valued at \$5,715. I looked at it last summer and it was junk. She has since had it destroyed, but as of the first of the year it was still there. She got \$1,000 for salvage. I am in agreement with her request.

Protest 037 - James Lynch did not appear before the board to present testimony to support his protest. 10:31 a.m.

Dick...We feel the \$62,700 on the land and \$5,400 on improvements is appropriate. His statement is that only 2 acres are...I don't understand where that 2 acres comes from.

Fred...This is the land that was rezoned for recreation use.

Dick...Right.

Jack...What is that per acre?

Jackie...Well it's 22 acres...

Dick...That would be about \$3,090 an acre.

Fred...Is this the parcel that also included the boat ramp?

Dick...I believe it is.

Jackie...The only thing that I have a problem with is that building for \$5,400. It looks like it's nothing. I really think it should be lowered even if he isn't protesting it.

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Protest 038 - James Lynch did not appear before the board to present testimony to support his protest.
10:36 a.m.

Dick...This is the farm ground...the 150.3 acres. That's valued according to other farmland. You'll notice quite a bit of it is tree covered...all but 5 acres of it includes tree coverage. We feel that value is appropriate.

Jackie...That's 100 acres? That's very appropriate.

Protest 039 - Thomas Lynch did not appear before the board to present testimony to support his protest.
10:38 a.m.

Dick...This is Tom's house. We looked at it a year ago, maybe two years ago... we redid Jackson. As you recall, we had several comments during protests, relative to the value of his house. When the tornado went through Jackson, we revisited all of the properties in Jackson...we got a little better look at his house and quite honestly in the year 2000, we just simply missed it. But understand, with the size of that house, it still is only \$42 sq/ft. That's one that I really suggest the Commissioners visit...I think you need to see the inside of that house.

Jackie...It would be interesting to know what the renovation of that house cost because it was completely gutted and everything inside is new.

Dick...I can tell you from experience that it's going to cost about \$70 sq/ft for renovation...That's what it's costing us.

Jackie...It's a beautiful home.

Protest 041 - Allen Jump did not appear before the board to present testimony to support his protest.
10:40 a.m.

Dick...This is a mobile home that according to his testimony, paid \$10,000 for a year ago. I had Dave go out and check it...refigure it and we came up with...it was \$12,435 and when Dave refigured it we came up with \$11,010...\$15 sq/ft.

Protest 042 - Edward Matz, Quality Mobile Home & Camper Supply, appeared before the board at 10:41 a.m. to present testimony to support his protest.

* Mr. Matz brought a copy of an appraisal as information for the board.

Matz...The value was increased last year to \$244,000 and this year it went up to \$290,000. When I bought the property in July of 1999, I paid \$225,000 for the building and land and the total was \$300,000 including your goodwill, trade-in-name, and personal property. I got an appraisal...\$235,000 on the building and the land.

Lyle...When you bought this Ed, did you buy it on contract?

Matz...I am buying it on contract.

Lyle...but that 521, the transfer statement that went with the contract you reported should show \$300,000...

Matz...Yes

Lyle...Who filled that out? The attorney?

Matz...The attorney.

Lyle...Who signed it? You should have signed it as buyer.

Matz...I have no idea. I probably did.

Jack...So you own that whole building now...

Matz...Yes.

Jack...What are you doing with that part that H.M. used to...

Matz...Storage right now.

Lyle...What are they asking for the art store next door?

Matz...The appraiser told me that they were possibly going to sell it for \$150,000. I know he was asking \$225,000 for it.

Dick...We reviewed the property and in light of the appraisal, I would like to spend more time reviewing the appraisal.

Jack...What was the appraisal for?

Matz...\$235,000

Protest 043 - Lois Longwell appeared before the board at 10:45 a.m. to present testimony to support her protest.

Longwell...I'm here to say that I feel my property has been assessed way too high and I have some reasons why I think so. The house is about 100 years old, it has original windows except for three in the kitchen and one in the bathroom and they rattle, the upstairs bedroom floors are painted old wide barnboards. There are no heat registers upstairs, no central air, no eve troughs, slanted ceilings upstairs, two bedrooms without closets, only one bathroom, and the floors are propped up by floor jacks in the basement that they still sag slightly. And there's no inside entrance to the basement and it has a single garage that's not attached. I have a comparison here to some homes that are similar in size but much nicer houses than mine.

* Mrs. Longwell provided the board with the following comparables: Parcels 220006121, 220007810, and 220007926.

Dick...I visited with Mrs. Longwell on the phone and I suggested that one or two Commissioners see this house prior to making a decision. I'd like to accompany them too. We need to get copies of those comparables...get the numbers.

Lyle...Did you say that the upstairs has no heat?

Longwell...No heat registers. When we bought the house it had a gravity furnace and when we put in a forced-air furnace, we didn't have any money so we didn't put registers up there. It has an open stairway and with the gravity heat, the upstairs was fine but...

Lyle...No closets...

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Longwell...There's two bedrooms without closets.

Jackie...Dick, what do you have per sq/ft?

Jack...Are all of the bedrooms upstairs?

Longwell...There's one bedroom downstairs.

Dick...\$35 sq/ft

Lyle...My contention is that the entire upstairs should be taken off with no heat...if I did an appraisal on that I could not consider that livable...

Bill...What do you think fair market value is?

Longwell...Well, I put down \$45,000...I don't know and I didn't have it appraised.

Jack...Is that on a corner lot?

Longwell...Yes

Jack...How big of lots?

Longwell...Three lots. 150'x150' and I'm right next door to Storm's big brick home...that doesn't make my house any nicer.

Protest 045 - Alice Copple did not appear before the board to present testimony to support her protest. 10:50 a.m.

Dick...We've done some reworking of lot values down in that area...we came up with \$7,180 and that our recommendation.

Lyle...Last year we had \$9,450...now you say it's worth \$7,100. Could they go back and say it was taxed wrong last year?

Dick...Well, not really, because what happened was we went back and did a review...

Jackie...Do you go on any sales at all, I mean would this land be lowered in your estimation to that amount...do you think land has gone down to what you're at now?

Dick...I can't tell you where the \$9,450 came from, so what I'm saying is in the process of reviewing the lots and what has sold...

Jack...How big of a lot is that?

Lyle...150'x100'

Protest 046 - Alice Copple did not appear before the board to present testimony to support her protest. 10:54 a.m.

Dick...The ag land values were correct and in reviewing the improvements, we felt that they were appropriate, therefore we're recommending no change.

Jack...Didn't they protest this last year too?

Dick...Oh yeah.

Protest 047 - Alice Copple did not appear before the board to present testimony to support her protest. 10:55 a.m.

Dick...Here again it was a land value issue...in the review of the land, we came up with a value of \$10,055 and that's our recommendation.

Lyle...She was asking for \$12,000?

Protest 048 and 049 - Catherine Eriksen and Joe Knowles appeared before the board at 10:56 a.m. to present testimony to support their protest.

Eriksen...I'm here in regard to the land Cottonwood Landing, which there's 8 lots down there. The value is, I believe \$3,000 and I've been trying to sell this property for five years. Number 1, the land that is for sale now is strictly...my husband and I had planned to have it for a swimming pool, tennis court area, or a recreational clubhouse...one side of it looks right out to the Travelodge. The other partial of land is a little piece going down to the river that's actually a really small area that's kind of worthless other than to get access down to the river. To me that's valued way up and it needs to be combined to one section or the other....The condos are right on the river.

Knowles...See originally, grandpa was going to put a tennis court and a swimming pool there for those people and Cathy can't get anyone to buy the lots because if they put something in there, the motel is directly behind there and it's an eyesore. It's a bad site.

* Dick had the board look at the map which illustrated the condo locations.

Dick...The condos own the land underneath the condos and Mrs. Eriksen owns everything else. So she owns all of the land along the riverfront plus the two access roads for the backland...everything but those lots numbered 1-12.

Jack...Have you had any activity at all on the purchase of the land?

Eriksen...No.

Lyle...Is H Street yours too Cathy...vacated H Street?

Eriksen...Yes.

Dick...Part of it is...everything West of the 170.32'

Jack...What caused you to bump it up so much?

Dick...Basically it's the value that's been there and we have other sales in that area...in '95 they sold the adjacent lot for \$257,000.

Bill...Dick, they can't even sell this thing.

Jack...You sold that other piece for \$257,000 to the Marina or the Marina Inn?

Eriksen...Yes

Knowles...more of the office on the riverfront.

Jackie...How many lots was that Catherine?

Eriksen...I don't recall.

Dick...It's similar in size to the one your looking at.

Knowles...The main deal is on the property that they sold...see that had all riverfront and this property here is in the back and you have all motel showing. If you wanted to build a house or condo there,

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you're going be up on the ground and you're going to be looking at the motel...that's why nobody wants to buy anything there to build a condo.

Lyle...How's this zoned?

Eriksen...Single family.

Dick...actually it's commercial.

Eriksen...It's zoned commercial? I didn't realize that it was zoned commercial.

Knowles...and that one tract...16 ft. land, that has special assessment too, doesn't it? I think they have it assessed at \$25,000.

Eriksen...Yes, that's separate from the land.

Knowles...it's this 16 foot lot there and they have it appraised at \$25,000 or something...she can't do nothing with that.

Eriksen...It's between Nancy Sherman and the land that Klinger bought.

Bill...How can you get a value of \$25,000...I think something's wrong there.

Dick...The TIFF issue is confusing them. In reality, it's the second half of the TIFF. I think the whole thing is valued as one parcel and this is the second half.

Madelyn...I have the value for TIFF 1...that that goes into the general tax base on protest 48 and they have the excess value of TIFF 2 on protest 49. Actually they should have been added together for a total of \$83,655.

Knowles...The 16 foot property is valued at \$25,325

Dick...That's just the base of the TIFF...that value covers all of the property. When they value TIFF properties, they have to separate it for bookkeeping purposes because of how the taxes are dispersed. So that \$25,000..that's the base for the whole parcel, not just that one little piece that you're talking about. There's actually two records kept on that whole parcel. If you notice your white change of valuation notice, this covers both of your protests...this is the combined value on the TIFF property.

Knowles...\$83,000?

Dick...For the whole thing on both of them, that's right. The base is the first value, the \$25,000 and the second one is the \$58,000..that's the second value. Those two are separated for tax purposes because those tax funds on the second one are distributed differently then the general tax fund.

Lyle...So we're talking \$83,000 for this whole thing? So these protests should really all be in one.

Dick...That's right.

Jack...Actually, if you were to build condos there on lot 13, 14, 15, down to 21, how many condos could you build there? Is there enough for three condos?

Eriksen...I don't know because we always thought that it was going to be recreational and didn't plan putting that there, but I would say two nice sized ones.

Dick...If the others are built on 30 ft. lots, then there would be room for four...if you would take two of the 16 ft. lots.

Eriksen...Four condos?

Dick...Yeah, there would be room for four.

Knowles...Well how many are in there right now..on that one side?

Eriksen...Two, across from us.

Dick...There's four units

Madelyn...You're talking about buildings divided into units, we're talking about units...separate units.

Knowles...Yeah, but there's only two condos there.

Dick...But there's four living quarters, that's what we're saying....We'll research it.

Eriksen...I'm pretty sure there's only two.

Madelyn...There might be two buildings, but there are four living units.

Lyle...You've been trying to sell these for \$50,000 Cathy?

Eriksen...Yes, for five years...I've had them with two different realtors and then privately.

Knowles...They said it would be different if they were on the riverfront because they would have a view, but they only have half of a view and who would want to view a motel behind them.

Lyle...You wouldn't want them to face the motel, that's for sure.

Knowles...Well there's only one way to face them, Lyle. You got to face them towards the railroad and the back....the property is valued so high that she can't do anything with it.

Eriksen...People who are halfway interested back off when they see that view.

Bill...Well I'll tell you what, we'll review it and check it out good for you and we'll get back to you by the 25th of July.

Jackie...How many lots were sold to the Marina?

Madelyn...It was the whole block...with access to the river.

Dick...Those blocks are 256 x 256.

Madelyn...The people who own the condos, do not actually own the riverfront.

Dick...They only own the ground that they are sitting on.

Protest 050 - Beulah Lamb did not appear before the board to present testimony to support her protest. 11:16 a.m.

Dick...We reviewed it...it was a part of the First Railway. This is another one of those who didn't quite catch us a year ago. The new value we came up with is \$8,400 for the land, \$86,980 for the improvements for a total of \$95,380 and that gives you a value of \$75 sq/ft and that's our recommendation.

Protest 051 - Glen Redding did not appear before the board to present testimony to support his protest. 11:19 a.m.

Dick...We did the review on this one. It's got a huge garage which kind of throws off the square footage thing, but basically we have \$10,800 on the land, \$69,725 on the house for a total of \$80,525 and that's our recommendation.

Jackie...How much is that per sq/ft?

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Dick...\$93 sq/ft but you need to remember that the huge garage really throws a kink in there.

Lyle...Wow, 1,200 sq/ft garage and 864 sq/ft house...sounds like my kind of guy!

Jack...He's got a big body shop in that garage.

Protest 052 - Marla Bianchini, Teresa Bianchini's mother, appeared before the board at 11:21 a.m. to present testimony to support her protest.

Bianchini...Basically, we bought the house for \$70,000 because they had it on the market for five years and they couldn't sell it for anything more than that. There were other houses on the street...there was Tim Varvais who bought a house two houses down, and that was \$30,000 less than what the asking price was also, so like I say, what it was being sold for was less than what the values were. The gentleman who had the house before me didn't even get enough money out of the house to pay off his loan...because the values had gone down.

Dick...You bought the house in May 1999, is that correct?

Bianchini...We actually took possession in June.

Dick...We reviewed the house, we came up with \$10,560 on the land, \$71,405 on the house, for a total of \$81,965 which is considerably less than the current assessed value. I would venture to say that if you took the \$70,000 sales price for three years at 5%, you'd be just real close. Our recommendation is \$81,965.

Jackie...square/foot price?

Dick...\$63.34 sq/ft

Lyle...Doesn't this house have an unusual floor plan?

Bianchini...Yeah, it's really weird. 1/4 of the main floor has no basement underneath it...so the furnace vents and stuff are kind of weird. Otherwise it works pretty good. I didn't know if it was assessed for a full-size basement because it doesn't have one.

Dick...Well, it's funny you should mention that because it is. We need to revisit the basement.

Protest 053 - Ronald Ryden appeared before the board at 11:25 a.m. to present testimony to support his protest.

Ryden...I was just wondering why the taxes would be so high because we had a double-wide trailer on a basement and we rebuilt a new house on it, but it's only a story and 1/2 and our taxes went up five times. When I built the house, I figured that they would probably double or triple, but I can't believe that that house would be appraised at that kind of money.

Dick...We went out and reviewed the house and refigured it and we came up with a \$18,955 on the land and total value of \$155,750 which puts \$136,795 on the improvements. Our recommendation is \$155,750, basically it's a \$30,000 reduction.

Bill...Sound good to you?

Ryden...Yeah, it does.

Lyle...How much land is there?

Ryden...About 11.7 acres.

* Mr. Ryden also asked the board if they would be able to do anything concerning a road that Mr. Ryden would like to give back to the county. The board said that the county wouldn't want it because it wouldn't be functional.

Protest 054 - Lone Gangestad did not appear before the board to present testimony to support her protest. 11:29 a.m.

Dick...This is another First Railway. They didn't catch us a year ago but they sure did when taxes came. We went through our normal process and we came up with \$10,560 on the land, \$96,745 on the improvements, for a total of \$107,305...\$10,000 less than what they had requested so I suspect they will like that.

Jack...Did everyone there get raised?

Dick...Yeah, a year ago they got 30%. This year they got nothing.

Fred...Do you have any plans to go through this whole section and do a reval?

Dick...We're working on that, we're working that way.

Fred...Because that's probably the only way to reach true equalization.

Madelyn...The problem with First Railway is that we're working with all types of homes...across the board doesn't really work very well.

The board recessed for lunch at 11:32 a.m. and reconvened at 1:30 p.m.

Protest 055 - Bruce Nelson appeared before the board at 1:32 p.m. to present testimony to support his protest.

Nelson...The reason that I'm here today, the improvements have increased over 10% and I have not been able to afford to do any improvements on that property because my volume is down. In comparison to other years, I don't feel that my property is worth as much as it was two or three years ago. Half of Dakota Avenue is vacant now and there's a bazillion empty buildings and I don't think that's my responsibility. The traffic that I get up and down the avenue is mostly transient traffic, it's traffic going to and from IBP and everyone's using the bypass. Again, I have made absolutely no improvements, I can't see where you justify a 15% increase in the value of the property...or more than 10%. I provide enough off-street parking which is something that most the business up and down the avenue don't do. I am responsible for my own snow removal and I don't push it out in the street like most people do. I maintain my own parking lot...I have been there for a long time and I just do see how you can justify an increase in improvements when I haven't made any.

Dick...After the protest was filed we reviewed the property and we remeasured the property. We have lowered the value for assessment purposes...our recommendation on the land is \$46,055. Our recommendation on the building is \$192,025 for a total of \$238,080.

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Lyle...Bruce, when they say improvements, they're not talking about improvements like we think about improvements. They're talking about anything built on the property is called improvements. They don't mean fixing things up.

Dick...We should be saying buildings, I keep trying to remember that.

Nelson...So in other words, it just the buildings, so the value of my buildings has increased by that amount of money you think?

Dick...In refiguring the building, yeah, we came to the \$192,000 instead of the \$188,000. Basically \$4,000...and that's just a function. We try to put everything into the computer and it values everything and we get an equalization so that everyone is treated the same.

Nelson...Are you telling me that that's a per sq/ft value?

Dick...Your square foot value is \$36 sq/ft.

Nelson...Is that the same sq/ft value as the HyVee store?

Dick...I don't have the HyVee store in front of me...I can't answer that.

Nelson...Is Dakota Avenue higher than the by-pass?

Dick...I don't know.

Nelson...Is it a general rule of thumb, I mean, what's the deal? Is Dakota Avenue the highest base in the city?

Dick...Dakota Value is the highest price in the inner city.

Nelson...Do you truly think that Dakota Avenue is of a higher value than the mall?

Dick...I don't think that it is.

Nelson...Do you think that's fair?

Dick...I don't think that's how it's valued but I would have to take a look, but what I am saying is that the sales on Dakota Avenue...you're newly developed corporations are responsible for part of that. They are creating some high land values on Dakota Avenue. You have to remember that your bank went in there and paid \$231,000 for a couple lots. There's been some high land sales on Dakota Avenue.

Nelson...So, because they made a decision to purchase property like that, it should be a burden on me?

Dick...It's a function of market as dictated by market value...that's state law. The state law says that we try to value these at market value and the way we go about market value is we try to find comparable sales....So anyway, I'm saying that your total value has been lowered to \$238,000.

Protest 056 - Bruce Nelson appeared before the board at 1:40 p.m. to present testimony to support his protest.

Dick...We went through the same process...and on that property we came up with \$14,760 on the paving, \$46,055 on the land for a total of \$60,815 which is \$4,000 less than you requested.

Nelson...So overall I came in...

Dick...With less than you requested.

Protest 057 - Debra Harding, Tax Accountant at IBP, and James Brown, Property Tax Consultant for IBP, appeared before the board at 1:42 p.m. to present testimony to support their protest.

* Mr. Brown provided the board with some information regarding square footage of the building project which is currently underway at IBP

Brown...The first parcel...Deb has talked to Dick about it. There was a misunderstanding/miscommunication...IBP is doing some work over there and their construction had just barely gotten started as of the first of the year. It is a long-term project and it has to do with the lagoons and waste water treatment and air pumps and everything that goes along with it. It's going to be finished probably a year from now...the first part of July. What was started was, there was four small buildings which when completed would have a total of 9,103 sq/ft...not terribly large. The project, the engineers estimate that the building portion of the project was 15% complete as of January 1, 2002. We calculated that 9,103 sq/ft at \$50 a square...comes out to \$455,150 at 15% so we came up with \$70,000 of new construction. Basically, and if Dick if you agree with what I'm saying, we say that the previous value was \$2,028,660...we have some new construction of \$70,000 so the total valuation on this parcel is \$2,098,660. The assessor's office has already made that change I believe, and we're just here to get the official seal of approval from the Commissioners.

Dick...Generally what we do on unfinished projects that aren't finished January 1, is we take the building permit, we'll sit down with the owner or the builder and make a decision as to how far along they are and we use that percentage of that building permit value to increase the property for that year. I called and talked to Deb and she told me 15% and I thought she said 50% so that's where the error is. I'm in no disagreement with this at this point.

Brown...And this is just the building...the building permit is much larger. Most of that that's in the building permit for your information, is equipment...taxable equipment. Not 775 equipment. That's why we used this calculation, they were just working on the building.

Protest 058 - Debra Harding, Tax Accountant at IBP, and James Brown, Property Tax Consultant for IBP, appeared before the board at 1:47 p.m. to present testimony to support their protest.

* Mr. Brown provided the board with a schedule of the parcels to be presented to the board for 2002 values.

Brown...We are requesting that the valuation that was agreed to by the Commissioners and IBP last year on the 2001 valuation. If you look at the first schedule, that value was \$25,400,000... that's what we settled on. Well, during the year, two things happened. One, Dakota City annexed what we say is the North administration, the tall office building, so that created a separate parcel and IBP, on the South administration, made a contribution to the Boys and Girls Home of Nebraska. So what we've done here is we've taken the \$25,400,000, from that, we've subtracted the 2002 valuation of the new parcel. That brings us down to \$19,733,235. From there, we need to subtract out the South ad building which was given away and no longer on the tax roles. We took the amount that was in Kevin Pollard's appraisal, which was the appraisal that was prepared for IBP to be used at the TERC board, and he had the

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building itself at \$608,000...as I understand, there's 2.583 acres of land out there and the value of that land according to a little schedule that I got from Dick, actually from BPI, that's \$21,430 an acre. We come up with \$663,396. We are asking for a value of \$19,069,839. Now that's not what shows on your protest. We're asking for an amendment and I think it was me, we blew it, we forgot about the South ad building. If you look at the protest, it says \$19,733,235. We just took off the new parcel...we just missed that one, so we are asking for a revised valuation of \$19,069,839. The second one (handout) is just an order from the Board of Equalization indicating the value of \$25,400,000 was the parcel that we settled on last year. The other handout is just a notice of the valuation change. On the North ad building, the office building, on which shows the \$5,666,765 which is what we subtracted from there. Then, the last one is a letter from Kevin Pollard of Roy Fisher Inc. in which he takes a look at the property, this is not an appraisal, this is just his opinion as to what it would be, taking out both the North ad and South ad, and his estimated value is \$18,941,000. Dick did write a letter to IBP asking for some additional information. We responded to the letter...I would like to include our response to the letter in the official file and Dick asked about the allocation of the Tyson sale of the real property and what parcels they included. We have listed here all of the parcels in Dakota City that were included in that allocation and then the total amount that was allocated to that property and it shows that 2002 Assessor's Valuation on the parcels come out to \$39,507,060. The amount that was allocated by Tyson to real property for Dakota City is \$35,635,000. You ask for some detail on this...the person who would be able to help us on this just got back to work a couple days ago from hip surgery, so we may not be able to get to detail until after the 15th of July. It was noted here that the contribution that was made to the Boys and Girls Club, that was the South add building and the value that we show there, \$1,387,050 is right off of the assessor's records. We did put the corrected valuation on here, the one that you just corrected, so this is not another \$2 million higher. For justification, we also ask about what IBP or Tyson, as far as a donation on their income tax return...I believe the letter that you received...they haven't taken a deduction yet. The fiscal year ends in September, from September to September, so they will probably make a deduction this year. We can say that normal cases like this, they get an outside appraisal done, which was done. It was done by a local appraiser, LeGrand and Company and their value for that South ad building is \$875,000 and the assessor's office, \$1,387,000... we're asking to take off \$669,000.

Dick...I want to make sure that both my letter to IBP and their response to the letter is entered into the record. We used the appraisal that was done for Dakota County by Great Plains appraisal for the purpose of the TERC hearing and that appraisal ended up with a value of \$22,500,000 for the year 2000 and that was the TERC's decision, so we feel that this appraisal represents what the TERC had in mind and the TERC, then for the year 2001, raised it to \$25,400,000 on the main plant. That basically ended up being a 12% increase. Keeping that in mind, for the year 2002, the beginning value was \$25,400,000 based on the TERC's decision to value it at that on the agreement that was reached with the County Attorney. The corporate office building in that appraisal is valued at \$3,352,749. If you increase that 12% that makes the corporate office building \$3,755,079. The South office building that they are talking about in that appraisal was \$90,000 with the 12% increase, that makes it \$100,800 for a total of \$21,544,121. The grit pit was added this last year for \$98,250 which gave you a new total of \$21,642,271. In reviewing the information on the main plant, I noticed that there was no consideration for the parking in the appraisal as far as the paving, and I had a couple of other minor disagreements of the value of that main plant. So between the parking lot and a couple of other changes, I came up with an addition of \$1,927,624 which gives us a total value, not including land of \$23,569,895 and that's the value that's recorded in the assessor's office.

Harding...If there's anyone that would want to protest our property, we would like to know about it ahead of time.

Dick...I'm sure we don't have any.

Ted...I would like to make a statement that the County Clerk's office is not obligated of notifying people to protest.

Brown...I understand, we're requesting that that would be something for us that you would do.

Lyle...In your request for correction, I don't quite understand this less 2002 valuation new parcel. What did that refer to?

Brown...When Dakota City annexed the North add, they had to create a new parcel because it's got a different tax rate. What we did is we still say, the total value did not change from the \$25,400,000 that we had settled. What was placed on the new parcel by the assessor's office was \$5,666,765. We're taking that off so now we're only talking about the plant parcel.

Lyle...So the total is still \$25,400,000 with only two parcel numbers now instead of one.

Brown...Right, and the only difference is that the South ad went away. That is also a separate parcel because that belongs to the Boys and Girls Club now.

Lyle...The Boys and Girls Club number is all over the place. We've got \$90,000 to \$1,387,000.

Brown...That's right, but two of them are from certified appraisers, three of them I guess. The high number is from the assessor's office. If you are thinking about the contribution...more than likely. It's not a guarantee, but it's more than likely that the deduction will be the \$875,000... that's probably what Tyson will deduct on their income tax return.

Lyle...Not the \$90,000 that they were happy with in the appraisal.

Brown...That appraisal was not prepared by us. That was contracted by the County Attorney I believe.

Lyle...No, your appraisals had the same figure.

Brown...No, our appraisal had \$608,000.

Lyle...Our appraisal was used as the final amount.

Brown...That's what Dick says, but that final amount, the \$25,400,000 was a settlement between us and the County Attorney. I don't think the TERC board even looked at that, but the agreement was that our attorneys work with the County Attorney and that's what they agreed to. The \$25,400,000 is higher than our appraisal too because it was ...

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Dick...The 2000 appraisal from Great Plains was the value that was used in the settlement and that was \$22,500,000 that's what our records reflected and the 2001 value was the \$24,500,000

Brown...We did go with the \$25,400,000 and a big portion of that was that the North ad building did have a rehab and we agreed that it increased the value of that building by about \$3,000,000. If you look at Kevin's supplemental appraisal, you'll see that.

Jackie...What do you have the land at?

Dick...\$8,437,730 that's what we're using this year.

Brown...Is that based on your calculation? He has a formula that he gave us.

Dick...The assessed value is \$8,437,730.

Lyle...That's 131 acres?

Dick...No, it's less than that.

Jackie...97.850 acres. It's in Kevin Pollard's.

Brown...The 31 acres went to the North ad building.

Jackie...Off of the 97?

Brown...No, before. That's how we got to the 97.

Jackie...So these same figures relating to Dakota City were used for Dakota City when they did the change. So that amount of money is being levied under the Dakota City levy.

Brown...Can I talk to you a minute...just one minute.

Mr. Erickson left the room at 2:09 p.m. and returned at 2:11 p.m. from talking to Mr. Brown in the hallway.

*The following are the letters and documents that Mr. Brown and Mr. Erickson requested to be in the record.

Tyson IBP
800 Stevens Port Drive
Suite 833
Dakota Dunes South Dakota 57409

June 28, 2002

Attn: Lloyd C Janiczek.

Re: Property Valuation Protests

Dear Sir:

In accordance with Nebraska Revised Statutes 77-707 and 77-1508 would you please supply me with the following information prior to the July 9th 2002 date of your Property Valuation Protest hearing:

- 1) The names, business address and phone numbers of the person or persons involved in the negotiations of the sale of IBP to Tyson Foods representing IBP.
- 2) The names, business address and phone numbers of the person or persons involved in the negotiations of the sale of IBP to Tyson Foods representing Tyson Foods.
- 3) A list of the real estate, at the Dakota City site, involved in the sale and the value assigned to each item.
- 4) The value of the South Office Building, which was donated to the Boys and Girls Home, as claimed on the Federal Tax return claiming the donation.

In addition I would ask that you appear personally at the hearing and be prepared to discuss the details of the values assigned to the Dakota City real estate involved in the sale to Tyson Foods.

Thank You

Richard M Erickson
State Appraiser for Dakota County

Cc: Dakota County Attorney, Robert Finney
Legal Counsel for Property Assessment and Taxation, Mike Goodwillie
Dakota County Board of Equalization

EXECUTIVE SUMMARY

IDENTIFICATION OF THE PROPERTY BEING APPRAISED

Two story office building and land located at 1401 Pine Street in Dakota City, Nebraska.

INTENDED USE OF THE APPRAISAL

The appraisal is intended for use only in estimating the value of the subject property for a charitable donation. The appraisal is not intended for any other use.

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INTENDED USERS OF THE REPORT

This report is intended for use only by the Client and government revenue agencies. Use of this report by others is not intended by the appraisers.

PURPOSE OF THE APPRAISAL

Estimate market value.

HOW THE MARKET VALUE DEFINITION IS APPLIED

The appraisal assumes payment is made in cash using conventional mortgage financing.

REASONABLE EXPOSURE PERIOD/ESTIMATED MARKETING TIME

The value estimate assumes that the property had received adequate exposure for sale on the open market at a reasonable price for up to one year prior to the effective date of the appraisal. An estimated marketing time of at least one year was also considered reasonable under current economic conditions.

ASSUMPTIONS AND CONDITIONS THAT AFFECT THE APPRAISAL

None.

EFFECTIVE DATE OF THE VALUE ESTIMATE AND DATE OF THE REPORT

The valuation relates to the date of the charitable donation on October 1, 2001. The report was completed on December 14, 2001.

REAL PROPERTY INTEREST APPRAISED

Unencumbered fee simple ownership interest.

FIVE YEAR SALES HISTORY OF THE SUBJECT PROPERTY

There have been no recorded sales of the subject property in the past five years. However, there is a Donation Agreement to Boys and Girls Home of Nebraska, Inc. dated October 1, 2001.

LAND AREA

(+)-2.585 acres (according to a registered survey). The topography is generally level and at street grade. All normal utilities are available. Zoned: Industrial.

IMPROVEMENTS

Two story industrial building built in 1968, completely remodeled into an office building in 1987, partially converted to a daycare facility in 2001. Contains (+)34,200 sq.ft. of gross building area divided into private offices, a conference room, open office areas, daycare, lunchroom, and restrooms. Concrete structural framing with painted concrete block and stone veneer exterior walls. 18-gas fired forced air furnaces and central air conditioning systems. Good quality construction and average physical condition. (+)25,000 sq.ft. of asphalt parking.

HIGHEST AND BEST USE

The Site As If Vacant: Low density light industrial development.

The Property As Improved: Current utilization.

Use of the Real Estate Reflected in the Appraisal: Current utilization.

THREE APPROACHES TO VALUE

- | | |
|------------------------------------|-----------|
| 1) Sales Comparison Approach: | \$845,000 |
| 2) Income Capitalization Approach: | \$920,000 |
| 3) Cost Approach: | \$900,000 |

MARKET VALUE ESTIMATE ON AN ALL CASH BASIS TO THE SELLER

\$875,000 in its as is condition on October 1, 2001.

LeGrand & Company

Real Estate Appraisals * Commercial Brokerage Services

Development * Property Management * Realty Advisors

IBP's return letter to Dick Erickson

Mr. Richard M. Erickson

State Appraiser for Dakota County

1601 Broadway

P0 Box 9

Dakota City, NE 68731

Re: Property Valuation Protest

Dear Mr. Erickson:

I am writing this letter on behalf of my client, IBP, Inc., in response to your request for information regarding the July 9, 2002 property valuation protest hearing for IBP. Let me begin by stating that IBP will provide you with information responsive to your request in item 3 of your letter dated June 28, 2002, addressed to Mr. Lloyd C. Janiczek. Enclosed with this letter is a spreadsheet illustrating the value assigned to the list of real estate for the Dakota City site. The values reflected on the spreadsheet are taken from (1) the notices of valuation for the parcels received from the State Assessor for Dakota

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County, and (2) the value assigned to the Dakota City site involved in the sale of IBP. Please note that information presently available to IBP does not indicate the specific values that were assigned to the various parcels as defined for tax purposes, but rather a single value was applied to the Dakota City site.

I also note that your letter requested Mr. Janiczek's personal attendance at the property valuation protest hearing. Please be advised that Mr. Janiczek has a previously scheduled trip out of the state of Nebraska for the week of July 8 through July 12 and regrets that he will not, be able to attend the protest hearing. Jim Brown and Debra Harding will be attending the protest hearing on IBP's behalf and both have specific knowledge and information regarding this matter.

Your letter also requests that IBP supply you with the following items of information:

1. The names, business address and phone numbers of the person or persons involved in the negotiations of the sale of IBP to Tyson Foods representing IBP.

July 5, 2002 Page 2

2. The names, business address and phone numbers of the person or persons involved in the negotiations of the sale of IBP to Tyson Foods representing Tyson Foods.

IBP objects to these requests for information as they are overbroad in that they seek information which is neither relevant to the issues raised in this property valuation protest, nor is the information likely to lead to the discovery of relevant information and the requests are unduly burdensome and oppressive. These requests are overly broad, burdensome and oppressive in that they are not reasonably limited to individuals possessing any information relevant to the present property valuation dispute with regard to the Dakota City site.

The request for information regarding individuals involved in the negotiations of the sale of IBP to Tyson Foods would require an incredibly large list of individuals to be compiled. There were numerous individuals involved in all aspects of this negotiation and it would take considerable time to render a complete list of these individuals as well as their business addresses and phone numbers. Furthermore, a large number of individuals involved in the negotiations are no longer employed by IBP. and the time and expense of locating these individuals would be even greater. This enormous task quite simply cannot be accomplished before the scheduled property valuation protest hearing of July 9, 2002. This request clearly imposes an undue burden and expense on IBP.

Your letter also requested that IBP supply you with the following item of information regarding the South Office Building:

4. The value of the South Office Building, which was donated to the Boys and Girls Home, as claimed on the Federal Tax return claiming the donation.

IBP objects to this request for information as it seeks information not relevant to the issues raised in this property valuation protest, nor is the information likely to lead to the discovery of relevant information. The South Office Building is not a part of Parcel Number 220068860 that has been protested to the Dakota County Board of Equalization. Therefore, the value of the South Office Building as claimed on a Federal Tax return has no relevance to the valuation of the protested parcel in the year 2002. Furthermore, IBP has not yet filed a tax return for the fiscal year in which the donation was made to the Boys and Girls Home and therefore does not have a federal tax return that would be responsive to this request.

To the extent that you have questions regarding the value assigned to the Dakota City site for the sale of IBP, Jim Brown and Debra Harding will be available to answer those questions at the protest hearing. IBP welcomes the opportunity to provide the Dakota County Board of Equalization with relevant information regarding the appropriate

July 5, 2002 Page 3

valuation for the parcels under consideration and will make every effort to meet the reasonable requests of the Board.

Please feel free to contact me if you have any further questions regarding this matter.

Sincerely, Trent R. Sidders
For the Firm

Enc.

cc: Lloyd C. Janiczek (via facsimile)
Debra Harding (via facsimile)
Jim Brown (via facsimile)
Robert Finney, Dakota County Attorney
Mike Goodwillie, Legal Counsel for Property Assessment and Taxation
Dakota County Board of Equalization

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IBP, Inc.
Dakota City Plant
Parcels Involved in Sale Allocation

Description	Parcel #	2002 Assessor's Valuation on Real Property
Main Plant	220068860	\$24,413,625
Corp Building/Land Imp.	220196230	\$5,666,765
Material Handling Bldg.	220197741	\$3,874,290
Lagoons	220067805	\$2,098,660 *
Lagoons	220067724	\$1,657,805
Farm and Lots	220178666	\$12,320
"	220068941	\$40,160
"	220071616	\$273,000
"	220016275	\$3,310
"	220016194	\$9,910
"	220016712	\$18,010
"	220008124	\$10,080
"	220067899	\$35,270
"	220067988	\$6,805
South Admin. Bldg.	220154074	\$1,387,050 ** ???????????????
Total Parcels Involved in Sale to Tyson		\$39,507,060
Value Allocated by Tyson to Real Property		\$35,635,000 ***

* Corrected by Dakota County Appraiser to \$2,098,660 from \$4,253,660

** Contribution made to Boys & Girls Home of Nebraska Inc. in late 2001.

*** Individual asset allocation will not be available until at least July 15, 2002.

Protest 059 - Todd Masters appeared before the board at 2:11 p.m. to present testimony to support his protest.

Masters...What I would like to protest is, on that piece of paper you sent me in the mail, the valuation went up...it said that it was due to improvements. We didn't do any.

Jack...Somehow we need to change that wording....

Masters...Okay, what is improvements?

Dick...Todd, anything that is above bare ground is considered an improvement...we're talking about buildings. The reason that you got a small increase is due to the fact that...I considered your building to be a service garage because you take your trucks in there to service them, so on our commercial code we coded it as a service garage which is a 325. This last year we increased all service garages by a small percentage. When he protested, we went out and did the same process...we came up with a land value of \$18,600. The building itself at \$33,785 for a total of \$52,385 which is a little less than what he was sent and a little bit more than what it was a year ago.

Masters...That's fine.

Protest 060 - Robert and Denise Arrington did not appear before the board to present testimony to support their protest. 2:15 p.m.

Dick...This is a mobile home. It's a 1999 mobile home. She says they purchased it for around \$46,000. Usually when I spend \$46,000 I know to the penny where it was. Anyway, we went through the same process...we went out and looked it over. We came back and ran all the numbers on it and came up with \$47,325

Jack...They don't own the land, to they?

Dick...No

Ted...How many square feet is that?

Lyle...1,568 sq/ft

Dick...That's about \$30.18 sq/ft

Protest 061 - Mary Malloy appeared before the board on behalf of her mother-in-law, Joyce Bressler, at 2:17 p.m. to present testimony to support her protest.

Malloy...My mother-in-law did not feel like she was able to come today. As an older person on a fixed income, her income qualifies her for the Nebraska Homestead Exemption, but as this assessment has increased near the \$115,000 mark, she's not able to get much benefit. Between 2000 and 2001, there was about a \$24,000 increase in this valuation. There's been absolutely no improvements, no changes,

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anything done to this home. It sits in kind of a mixed neighborhood of older and somewhat newer homes. Very busy street. She just wanted to see if there would be a way that her assessment could be held down enough to where she can continue to stay in this home. Because with the full tax burden and being on a fixed income with interest rates being the way they are, it's really creating a hardship for her now. She's got just a life estate to the property now, so she has no option of selling and downgrading or anything. That's where we are at.

Dick...This is another one of the First Railway properties that we raised a year ago....came up with a land value of \$9,000. A building value of \$96,700 for a total of \$105,700 which is a little bit of a reduction.

Jack...What does that do to her on the Homestead? Is there a certain value?

Madelyn...The maximum allowed is \$95,000 or 150% of the property's assessed value...average assessed value. The amount of exemption that she would qualify for would be reduced by 10% for every \$2,500 over the maximum value. So of course the more her total increases, the more \$2,500 chunks that have to be taken off until pretty soon she's down to a very low percentage of exemption.

Lyle...Over above \$95,000 ?

Madelyn...Yes

Lyle...So at \$105,000 she's losing 40% ?

Madelyn...Yeah, basically. She's a single lady?

Malloy...Yes.

Madelyn...So if she qualifies according to her income at 100%, but her value is over the maximum allowed, then she might have to drop down from the 100% to the 55-40-25% of exemption.

Malloy...That's about what the scenario was. She actually income-wise qualifies for 100% or real close to it. But, with this assessment...I don't even know if it was for 25% ...compared to the previous year when it was based at the 89% ...she got a substantial deduction on the Homestead.

Madelyn...If the difference of the value of the house and the \$95,000 limit exceeds \$20,000 they might as well forget it even though they qualify income-wise.

* Discussion continued on how the Homestead Exemption worked and the changes that happen annually.

Protest 062 - Esequiel Padilla did not appear before the board to present testimony to support his protest. 2:24 p.m.

Dick...The house has 780 sq/ft in it...went out and looked it over, checked the measurements...we came up with a value of \$5,160 on the land, \$54,975 on the house itself. This too is a First Railway incidentally. That gave us a grand total of \$60,135 and it figures out \$77 sq/ft. Keep in mind that's a very small house so the sq/ft value probably would bit a little bit higher. He bought the house in 2000 for \$55,000. The lot is 43 x 116.

Protest 064 - Richard McCabe appeared before the board at 2:30 p.m. to present testimony to support his protest.

* Mr. McCabe provided the board with additional information that illustrated assessed valuations and square footage of some comparables to his property.

McCabe...There is a house just South of me...\$73,000 is what they are assessed at and they're just exactly a block South of me.

Dick...What's that parcel number? (220116873)

McCabe...That house (Don Stimen's) was built a year before ours. Currently there are about ten or more houses in Emerson for sale and they really aren't moving right now so I think the valuations might go down a little bit on selling prices.

Dick...I just visited with Mr. McCabe yesterday afternoon and really haven't had a chance to sit down with all of these. We'll take a look at this.

McCabe...I think the sheet says that our valuation was \$62,000 two years ago and we took a jump last year and now this year too.

Jackie...Did you build this house in 1996?

McCabe...No, it would have been in 1985.

Lyle...Per sq/ft he was \$58.78 so that's really low.

McCabe...Leo Rohan's house sold within a year or two and it's about the same square feet and that's what we were kind of comparing it to.

Jackie...Harold Kuhn's house was \$49 sq/ft.

Bill...Dick will look into this.

Protest 063 - Michael and Phyllis Case did not appear before the board to present testimony to support their protest. 2:38 p.m.

Dick...We came up with a value of \$6,645 and that's our recommendation.

Jack...How did they happen to get a raise in the first place?

Madelyn...For one thing, a new wood skirt and deck in 2002.

Dick...What we do is if they have a building permit for a deck or something we go out and value the skirt or deck and apply it to the existing value.

Lyle left the room at 2:41 p.m. and returned at 2:45 p.m.

Protest 065 and 066 - Initially, Mr. Browning was not present at 2:45 p.m. to present testimony to support his protest. Dick gave a brief recommendation which called for no change on protest 065. Next year he added, they would be held accountable for paving that was done this year which the assessor's office had missed.

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For protest 066, Dick said that he met with the store manager in January and they agreed that 25% of the \$3,000,000 construction project was complete. He took 25% of the \$3,000,000 building permit and came up with \$750,000 which was added to the last year's value.

** Ray Browning, an attorney with Savage & Browning L.L.C., then appeared before the board at 2:50 p.m. to present testimony to support his protest. Mr. Browning provided the board with information that illustrated the projected and actual income and expense records for their parcels in the Cornhusker Plaza.

Browning...We're discussing the HyVee and then the shops to the South. And that's all one parcel that's owned by Bradley Operating. Walmart is an entirely separate parcel. One thing I would like to point out to you...within the last couple of years, especially in 2002, we're going to experience a huge increase in insurance expense. Ever since 9/11, it has gone through the roof. There has also been an increase in utilities, but it's not as drastic. In 1999, the insurance for this property was \$5,163 a year. In 2000, it was \$6,377 so it went up some. In 2001, \$7,799 so it went up some more. According to our insurance carrier in 2002, we should expect a full year of insurance to be at least \$12,000...doubling in the last three years and this is really not unusual. Utilities have gone up about \$400-500 in the last 2-3 years. This year they are going to have more utilities expense than they have had in the past because they have more vacancy than they have had in the past.

* Mr. Browning explained the different components of the "work-up" sheet including the different tenants and their rental information.

Browning...\$510,298 is the most this property can return in income if it's 100% occupied.

* Mr. Browning continued to explain the worksheet by going through projected and actual values an investor could expect to see.

Browning...Last year they actually brought in \$619,566...right now and for the past seven months, they have been experiencing a 12% vacancy opposed to the 5% like I had projected. So what they are really experiencing is a gross income of \$594,498....An investor could expect \$638,000 income and \$138,000 in expense...gives a net operating income of \$491,580.

* Mr. Browning used a 11% cap rate and an effective tax rate of 2.15% to eventually come up with a value of \$3,738,248. Based on today's occupancy rate, the value would be more like \$3,466,608. Mr. Browning felt like the property was worth more than that...between \$4 million and \$3.7 million.

Dick...How did you get your cap rate?

Browning...I based my cap rate on a cap rate study out of an area in which I live.

Dick...How do you determine that?

Browning...They determined that by hiring appraisers to go out into the market and look at market sales...this would be for a property in a metropolitan area which obviously this one is not. I think that this is a nice property. I think 11% would be as high as you would want to go.

Dick...Prior to your arrival, a question came up as to where the increase came from 2001 to 2002. Basically what we do on a project that is not complete yet when we've got a building permit, we'll go in and review progress as of January 1 with the owner or manager. Their building permit at HyVee was for \$3,000,000...we agreed that the estimated completion was at 25% and that's where the \$750,000 increase came from. They've got a quite a bit more floor space, storage, and they totally redid the interior.

Browning...As far as the income of the center goes, it doesn't look like it has been affected...what I'm basing this work-up on is strictly on the operating information...operating income of the property capitalized, which is what an investor would look at. What they're going to care about is what the income is...nothing else. And in Nebraska, it's a valuation and transfer state, what would it sell for on the open market...what we're going to care about are the leases that are in place there, what we can expect long term...

Dick...Have you done any cap rate studies in this area?

Browning...The cap rate study I used to come up with the 11% was developed by appraisers that took into consideration property sales clear across the midwest. So yes, in this area as well. The owner has been forthcoming...we have all of the operating information here at hand for you to look at. We would request that you would objectively look at the operating information and make your conclusions of value based on that. All the owner is wanting is a fair shake here...no way you slice it or dice it can you get to \$4 million based on the operating information unless you use a 5% cap rate.

Lyle...If we found a cap rate here of 8% would you...

Browning...At 5% it comes in at \$4,000,000. I don't think that 8% is reflective of a market cap rate for this property.

* Mr. Browning made a copy of the cap rate study for Dick to look at.

Protest 069 - Arlan Kuehn appeared before the board at 3:12 p.m. to present testimony to support his protest.

Kuehn...I've been concerned over the land value going up as much as it has in the last couple of years. I should have gotten here last year but my wife has been pretty sick. I looked at the state of Nebraska and it looks like 4% was an average guide...looks like mine went up 19% from '99 to now. I put down that I thought it was worth \$285,000 and I think we have it at \$310,000. I'm asking if we can take a look at it and seems like the homes around me, what they sold for, we're in the same basic price range. I have to make some improvements on my property to get it to \$285,000 at this point. Right now if I put it on the market, I don't even think I could do \$285,000.

Jack...What's wrong with the roof?

Kuehn...It's got some hail damage. It would cost \$20,000 to do it. I've got a pretty good sized house. We bought it in South Sioux because I have a business in South Sioux...I try to do as much business as I can in the community. I was shocked when I saw the \$310,000...I thought maybe my wife and I don't need to live in such a high priced house.

Dick...When did you buy it?

Kuehn...Three years ago.

BOARD OF EQUALIZATION

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Dick...What did you pay for it?

Lyle...He paid \$290,000

Kuehn...I didn't pay \$290,000....that's what the appraisal said...I thought it was more like \$285,000.

Dick...The appraisal was dated October of 2001 for \$290,000...comps that run from \$281,000 to \$331,000.

Kuehn...I am just asking if you would look at it and tell me if I'm close.

Dick...We'll take a further look at it.

Jackie...Is that an in-ground pool?

Dick...Yes, it is.

Jackie...Totally brick home?

Dick...10% brick and 90% siding....The total area in the house 3,338 sq/ft...\$93 sq/ft

The board took a break at 3:17 p.m. and reconvened at 3:34 p.m.

Protest 072 - John Prosocki, an attorney representing Arbors SS LP, appeared before the board at 3:34 p.m. to present testimony to support his protest.

* Mr. Prosocki supplied the board with some additional information which illustrated the income and expenses for this property for the years 2000 and 2001. He also had more up to date projections for the year 2002.

Prosocki...Arbors is a 192-unit complex in South Sioux City, affordable housing complex. Looking at the operating numbers over the last several years, it's clear to us that from a market value point of view, the income numbers will not support the valuation that has been assessed at roughly \$7.8 million dollars. If a real estate investor in the actual market place were to look at operating statements...there's no way that they would pay any price approaching the \$7.8 million dollar figure. I do agree that the income approach is the right approach to take. With the original protest materials, we gave you summary of the operating figures for the year ending 2000 and 2001....the information I just gave you is much more detailed.

* Mr. Prosocki explained the income and expense sheet to the board, noting the total income and expenses for the years 2000 and 2001.

Prosocki...For 2000, total effective income was roughly \$1.1 million...total expenses \$542,000...net operating income of \$618,000. For 2001, the net operating income dropped significantly to \$581,000. The two year average for the net operating income is \$600,000 which is what we used to calculate our requested value. We applied two cap rates (10.5% and 11%) which we think are reasonable rates...either one of those produce a market value that is significantly lower than the \$7.8 million assessed valuation. We believe that in final analysis...Nebraska statutes as you know require that the valuation be based on actual value which they define as market value. In the real estate industry, any real person in the market place that would be looking to potentially buy this, would want to look at what I've given you here, which is their actual operating statements for recent years...would not come anywhere near the \$7.8 million that the assessor has placed on it and we would suggest that the actual value be somewhere closer to the range of \$5.4 million when the two year average is used at the 11% cap rate.

Jack...What's your vacancy rate down there?

Prosocki...The most recent one I saw is around 5% ...it usually fluctuates between 4% - 9%

Jack...That's a pretty good average.

Prosocki...bottom line, the income that this has been producing is not nearly enough to support the valuation that has been placed on it unless you put a very low cap rate on it.

Dick...How are you determining your cap rate?

Prosocki...That is a result of our conversations with other people in the real estate industry who are in the business of buying/selling/managing large apartment complexes all over Nebraska and the midwest...We've been told that that's even a somewhat conservative rate since this is an affordable housing complex.

Dick...Could you explain this from the worksheet...manager's labor, is that the on-site manager?

Prosocki...I can't tell you absolutely for sure, but I believe that's probably what that is.

* Mr. Prosocki also explained the administration costs, management fees, permits and fees upon questioning from the board.

Jackie...Maddie, what kind of number is that for personal property taxes and is this in a TIFF district?

Madelyn...Any furniture, appliances could be covered under that. That would depreciate pretty quickly with either a five or seven depreciation schedule.

Dick...I have nothing else, we'll spend some time reviewing and come back with a recommendation.

Madelyn...It is not in a TIFF district.

Protest 073 - Arlyn Wilson did not appear before the board to present testimony to support his protest. 3:52 p.m.

Dick...We went through the process...he included a bunch of comps, but his house is basically worth \$63.18 sq/ft (prior to refiguring), I don't know if his comps were all that applicable. But we did refigure it and we came up with a value of \$49,015 total...that's \$4,800 on the land and \$44,215 on the house...\$58.91 sq/ft.

Protest 074 - Doug and Patricia Oldenburg did not appear before the board to present testimony to support their protest. 3:55 p.m.

Dick...Apparently this is on contract from Anderson Farms and it includes 2.4 acres and several buildings...when we revalued it we actually came up with a value of \$54,380 which is more than the current value.

Fred...What was the sale contract?

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Dick...I don't know, that's what I wanted to ask him. We don't think the house is in very good shape, but it is out in the country and it is 2.4 acres.

Protest 075 - Ronald Macomber appeared before the board at 3:57 p.m. to present testimony to support his protest.

Macomber...The last couple months, I've been putting a loan together for my house...asked for an amount and low and behold, it's not as much as you people say it is. The bank went along and said that it's only worth \$142,000 where you're saying \$162,000. Looking at their appraisal from June, they're looking at two homes who are almost identical to ours...both of them sold for \$130,000 and \$136,000. I agree that mine has a little more square footage on it but I can't see where that's going to necessarily make a whole lot of difference because the one with the greatest number of square footage sold for less. This time I actually had an actual appraiser do it and he agreed...he's including our pool and I was under the impression that that's a temporary structure...it's not attached to the house, the deck is not attached to the house.

Dick...We reviewed the appraisal and the property and relative to the pool, we don't put a value on the above-ground pool but we do put a value on the deck regardless if it's attached to the house or not. Through our review, we came up with \$14,360 on the land, \$131,445 on the house for a total of \$145,815 which is about \$3,000 higher than the appraised value...we think that's a reasonable value.

Protest 076 - Ronald Macomber appeared before the board at 4:05 p.m. to present testimony to support his protest.

* Mr. Macomber provided the board with a copy of his income tax return for the year 2000 regarding Totry, Inc.

Macomber...I'm questioning two things on it, first the road was built on my property...it took up to 20% of my land. Yeah, it was set aside for that purpose...It was part of the play yard for the day care, I lost that and I lost the stand of trees I put on there...no longer of any use to me, besides it ruined my lawnmower. Second thing, I understand that you can have three different appraisal routes as far as commercial property. I am assuming that the most looked at one is cost approach, but I'm asking you to look a little more carefully at the income approach. Because I'm the owner, I work for less than \$3.00/hour and that's why you need to take into consideration the income approach. The day care doesn't much pay for itself...I think that I am somewhat deserving of a tax relief because it's not producing a whole lot. I imagine I'll have to close the daycare eventually...right now I don't think it justifies taxes when the profit is \$7,500 a year.

Lyle...When they put 9th avenue in, did they ask to take your property?

Macomber...The land when I bought it was set aside for that road. It was plotted in there. They said the chances of using it were very unlikely.

Dick...Apparently the road is in the right place

Macomber...Oh yeah, I can't complain about that, I'm just saying that it took away some use of the property.

Dick...I have a question, presently it says that the property taxes take over 30% of the business cash flow income?

Macomber...Yes, \$7,000 and if you take out my taxes, that's 30%

Dick...You're gross income in a course of a year is only \$7,000?

Macomber...That's it. Price for daycare is going down because they can't afford it...my biggest competition is in-home daycare.

Dick...I've got nothing more...we'll take a look at it.

Protest 077 - Rodney Rosenbaum did not appear before the board to present testimony to support his protest. 4:15 p.m.

Dick...This was one of the commercials that I picked up on the North end of town...when I compared him to the other quick stops in the area, he was really fairly high. He knows what my numbers were...my suggestion is that we approve that based on the fact that he's out of value with the other quick stops in that area.

Land - \$51,755, Buildings - \$324,785 and Total - \$376,540.

His lot size is only 10,000 - 20,000 square feet...

Protest 078 - Del Lieber did not appear before the board to present testimony to support his protest. 4:18 p.m.

Dick...He was one of the commercials that was revalued this spring and he called up and asked me to look at one building in particular that he thought was not usable...he's got a contractor lined up to take that one down...it's pretty bad. I did reduce that building and that created a new value of \$18,760 on the land, \$70,905 on the buildings for a total of \$89,665.

Lyle...Why is that a TIFF?

Dick...Because it's a TIFF area.

Madelyn...Business Improvement District...from City Hall corner down to 21st Street I believe.

* The board also learned that Dakota County Bank is also in a TIFF.

Protest 067 - Todd McDonald appeared before the board at 4:25 p.m. to present testimony to support his protest.

McDonald...I just purchased the property last fall and it was just appraised last fall and I had one building removed from the property. That's what I'm basing my protest on.

Dick...I can attest to the removal of the building, I got in on that. The appraisal came in at \$85,000. He paid \$75,000 for it based on the information provided. We reviewed it and ran all of the numbers and came in at \$88,000...so we're all pretty close. I would not argue if the board felt that the \$75,000 that he

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paid for it was appropriate or if \$85,000 was an appropriate value according to the appraisal...it's up to you.

Lyle...What building got taken out?

McDonald...Recreational

Dick...like a boat house

Lyle...I don't know, \$60 sq/ft...that's pretty cheap.

Dick...You've got three values and they're all so close.

McDonald...I can't see it being anymore than what they had it appraised at...the house is 32 years old...deteriorating inside pretty bad.

Lyle...I would have to go along with the appraisal.

Jackie...I agree.

Protest 068 - Merlyn Kimbell did not appear before the board to present testimony to support his protest. 4:31 p.m.

Dick...He said the trailer was removed from the property therefore there are no improvements. We agree that the trailer was removed but it was removed after January 1, 2002. Therefore it's appropriate that for the year 2002 taxable value, the value of the trailer at \$490 stays. Our recommendation is \$3,510 on the land, \$490 on the trailer for a total of \$4,000. Next year with the trailer gone, he'll just have \$3,510 on the land.

Protest 079 - Wayne Tenenbaum of Neill, Terrill & Embree L.C., did not appear before the board to present testimony to support his protest. 4:35 p.m.

Dick...I think this one would be a good one for you to read in your spare time and we will come back with a recommendation at a later date.

Madelyn...I might point out that this is also a TIFF parcel. The current valuations there do not give you the whole story. The land for both TIFF one and two, totals \$75,450. The total improvements is \$3,449,790. But the total of both one and two is \$3,525,240. That's a current valuation.

* Ted Piepho mentioned that he is relinquishing his duties as County Clerk while addressing his protest. Those duties were taken over by Laura Resar, acting as Deputy County Clerk. 4:38 p.m.

Protest 026 - Ted Piepho appeared before the board at 4:38 p.m. to present testimony to support his protest.

Ted...I just have a couple of questions...Is equalization taken into consideration when valuing property that's protested against those who don't protest?

Dick...I think we demonstrated that equalization is an issue when we readjusted the quick stop.

Ted...Is it your opinion that all the proposals and recommendations today are fair market value...what the value would sell for?

Lyle...Well, that's what we are striving for.

Ted...That's what I'm saying. Are those values that you recommended today, is that what you think the property would sell for Dick?

Dick...Yeah.

Ted...Okay. Are presales of like property taken into consideration when you value the property? Do you go to the sales manual to look at sales when valuing a property?

Dick...We look at a total sales file and we set up our depreciation scales.

Ted...I guess last year, one of the board members commented that a lot of the recommendations coming in were what the Protestant asked for. It was concluded that the property owners have a pretty good idea of what the property would sell for. I guess I look at the First Railway Addition, where there were large increases given and every protest that comes in, large decreases are recommended. I think the board ought to take a look at those subdivisions overall.

Dick...Now are you here to protest your property?

Ted...Yes, for equalization.

Dick...What do you feel the fair market value of your property is?

Ted...I feel that if I could get \$100,000 for it I would have to take it.

Dick...So what you're saying is that the value that we have on it at this time is within 4% of what it's worth.

Ted...I think it is.

* Dick explained a chart to the board that illustrated statistics from a mass appraisal and the way the bell curve works with that information.

Dick...I'm not denying that we have outliers, but it's through the protest system that we hope those people come in...obviously the low ones aren't going to. It's acceptable to have 5% of your properties outside of the normal valuation.

Ted...I understand what Mr. Erickson is saying...if you see a property that is low in value Dick, do you recommend an increase?

Dick...I have on several occasions today, yes. But what does this have to do with the value...

Ted...I think it's discrimination.

Dick...The issue before this board is the value of your property. Do you feel like you're being discriminated against?

Ted...Yes I do.

Dick...Do you feel like I am discriminating against you?

Ted...I feel that there is consideration given to protestors who protest their property that other people do not realize. That is my opinion. I am aware of a situation last year that I think the value was lowered after the Board of Equalization...I think that is inconsistent with Nebraska Law, the Constitution of Nebraska, and that concerns me.

Dick...What property was that?

BOARD OF EQUALIZATION RECORD BOOK 3

Ted...I believe it's on Broadmoor Drive, Rick Gotch. I believe the BOE established that value at \$164,000. I believe the value went on the tax rolls to the assessor at \$139,000.

Dick...Do you think that was deliberate or do you think that was a typographical error?

Ted...Mr. Gotch came in to talk to me after the BOE and that's all I know. I'm not going to say that anything was deliberate. I do know that Mr. Gotch was very upset when he got my letter. He spent a half hour cussing me out because it wasn't lowered to the approximate figure that was sent to the assessor...something less than \$140,000...he showed me a property record card with an arrow drawn on there that said that that would be reduced to that.

Lyle...Where are we going with this?

Ted...I think that if his value is at 85% of value that probably mine ought to be too.

Lyle...You just got done saying that it was wrong.

Ted...According to market Lyle, there's a difference between equalization and market. Equalization is a percentage of market. If everyone's at 100% of market, then everyone is at equalization. If everyone is at 50%, that's equalization. If someone's at 50% and others are at 100%, that's not equalization.

Lyle...This is not an exact science, we're never going to hit that point.

Ted...I understand that.

Dick...We'll look into this Gotch thing...figure out what happened. I have no idea.

Jack...Is this the first time that you've heard about the Gotch thing?

Dick...It's the first time that it's been brought up to me. I can remember Gotch coming in...because he was in my office screaming and shouting too.

Ted...This is the last time I'm protesting...I'm finding inequities.

Dick...When it's all said and done, we can miss 5% and frankly, we don't feel bad about it. We're trying to predict people's attitudes and desires. That's a pretty hard thing to do.

Bill...If he's protesting this, why don't we see what it is and whether we will help him or we won't.

The board recessed at 4:53 p.m.

ATTEST

William F. Engel, Chair

Theodore A. Piepho

* * * * *

Board of Equalization
Dakota County Courthouse
Dakota City, NE
July 15, 2002
County Board Meeting Room

Commissioner Denker moved, seconded by Commissioner Bobier to convene into Board of Equalization to hear the rest of the protests scheduled by the County Clerk.

ROLL CALL VOTE: Denker- Yea, Todd- Yea, Hartnett- Yea, Bobier- Yea, Engel- Yea, UNANIMOUS MOTION CARRIED. 1:50 p.m.

Chairman Engel called for the Board to reconvene as the Board of Equalization at 1:50 p.m. Present were Board Member Denker, Board Member Todd, Board Member Hartnett, and Board Member Bobier and Board Member Engel. Also in attendance were Dick Erickson, State's Appraiser for Dakota County, Madelyn Thorsland, State's Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Stenographer.

Protest 080 - Jack and Deanna Bomar did not appear before the board to present testimony to support their protest. 1:52 p.m.

Dick...Last year the board put a value of \$95,015 on it. He's protesting that value...that puts it at \$56 sq/ft. I don't have any problem with that, I think that's pretty close.

Jack...Have you guys been in and look at that house?

Dick...I haven't been in it yet.

Lyle...He's only got a basement under 240 sq/ft of it?

Dick...That's what we're saying. There's 1,700 sq/ft in that house...that's a lot of house.

Protest 081 - Cary Wede and Beth Jurgensen did not appear before the board to present testimony to support their protest. 1:56 p.m.

Dick...We currently have it valued at \$101,890. After reviewing it, we're suggesting a value of \$8,360 on the land, \$86,865 on the building for a total of \$95,225.

Jackie...How much per sq/ft?

Dick...\$92 sq/ft

Fred...So you're saying this house would bring as much as the Bomar house.

Dick...Yeah but it's only 1,000 sq/ft...the biggest difference would be in the lot size and in the basement. This house has a full basement but it's on a smaller lot.

BOARD OF EQUALIZATION

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* Discussion continued on the comparisons of the Bomar and Jurgensen homes. Lyle felt as if the two houses could not be compared because they were completely different.

Fred...The \$93 sq/ft seems high.

Jackie...I think the Bomar house is fine but this one is really overpriced. Bomar's have three bedrooms and this one has two. For curb appeal, I would go with the first one.

Fred...I like the second one but I don't like the \$93 sq/ft.

Lyle...This second one, I've seen some sales go through on similar properties at an outlandish price...I don't know why. Some have been bringing \$100 sq/ft. But you can't compare these two homes.

Protest 082 - Margaret Williams-Muzney did not appear before the board to present testimony to support her protest. 2:03 p.m.

Dick...They supplied an appraisal that was done in August 2001. The appraisal value was at \$70,500. When we did our thing, we came up with \$73,615 as a total. Obviously we're just a little further bit down the calendar year than she is. We're recommending \$8,710 on the land, \$64,905 on the buildings for a total of \$73,615.

Protest 084 - Brian McFarlane appeared before the board at 2:05 p.m. to present testimony to support his protest.

McFarlane...I've already visited with Dick previously and we kind of came to a previous agreed dollar amount.

Dick...We came up with a total value of \$123,510. Basically it's a mobile home, it's not a modular. It's a nice mobile. There's a fireplace, wood deck, garage, basement. Total basement area including the garage is 2,052 sq/ft.

Jackie...How much of that 76.90 acres are farmable?

McFarlane...8 acres, the rest is a combination of timber and pasture. The only piece of information that I might add is when we put the house in...what we put into the basement and the cement work and when we ordered the house, roughs out to \$75,000 - \$80,000. That's why I thought the valuation was high.

Jack...How much per sq/ft?

Dick...On the house itself it's \$43 sq/ft.

Lyle...You bought this land from Miller for \$57,500?

McFarlane...Something like that.

Lyle...I know that cost doesn't necessarily equal value but wouldn't that be a hard cost of \$132,500? Land cost plus your house?

McFarlane...But if you look at assessed land value, we paid over what the land was valued at.

Dick...You need to remember that you've got to reduce that by 75% because we assess at 74-80% of market on land.

Protest 085 - Leo Engel did not appear before the board to present testimony to support his protest. 2:12 p.m.

Dick...Right now we're at \$67.22 sq/ft. It has 1,164 sq/ft of basement...730 sq/ft of minimum finish and 280 sq/ft partition finish. It's on a pretty good sized lot...108' x 138'. I ran some comps in the computer, we came up with a cost approach of \$118,045 and a sales comparison approach of \$121,905. The comps that the computer spit out ran anywhere from \$56 to \$95 sq/ft on the sale price. We're recommending the \$118,850. No change.

Protest 083 - Deuk-Soo Yang, owner of the Flamingo Inn, appeared before the board at 2:15 p.m. to present testimony to support his protest. Also present to testify were Harvey Wall, Mr. Yang's insurance agent, and Mel Hagberg, Mr. Yang's accountant.

Yang...Compared to other motels, my property is overpriced.

* Mr. Yang's largest concern is with the railroad that goes past his motel.

Wall...I've been waken up by the train 3 or 4 times a night. And when I've stayed there, I've seen people who've paid and in there room...people came and demanded their money back and leave. He doesn't get any repeat business...it's all new people. He does have a definite problem with people staying there.

Jack...Did you factor that in?

Dick...We're sure looking at it.

Yang...Our occupancy rate is less than 30% ... \$275,000 per year. I've gotten a letter from many customers who have complained...they've said the property is nice but the noise... I lose money every year.

Dick...When we had the original filing, we had an appraisal furnished with it but the appraisal is missing a few pieces of paper, so I have contacted that attorney. So we're waiting on that right now.

Hagberg...I understand that Mr. Steve Anderson, who is intending to buy to Flamingo, met with the board about a month or two ago and complained about the valuation...

Bill...No, that's not true.

Hagberg...The information that we got from him...the restaurant that was torn down was red-tagged for ten years and yet we're being fully taxed.

* It turns out that Mr. Anderson was a con-artist and Mr. Hagberg just wanted to clarify the situation on the red tagged restaurant.

Bill...Is that right Dick?

Dick...I can't address that without more information from the file that I don't have here with me. We had the restaurant at 70% depreciated which put it at \$160,000.

Hagberg...That restaurant hasn't been open for 12 years and has been taxed the whole time.

Lyle...Just because it's red-tagged doesn't mean that is doesn't have value.

BOARD OF EQUALIZATION

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* Mr. Erickson said that he would look into the situation.

Commissioner Denker moved, seconded by Commissioner Hartnett to reconvene as Board of Commissioners.

ROLL CALL VOTE: Todd- Yea, Hartnett- Yea, Bobier- Yea, Engel- Yea, Denker- Yea, UNANIMOUS MOTION CARRIED. 2:30 p.m.

Chair Engel recessed their Board of Equalization meeting at 2:30 p.m.

Commissioner Bobier moved, seconded by Commissioner Denker to convene as Board of Equalization to hear information pertaining to the Flamingo Inn.

ROLL CALL VOTE: Hartnett- Yea, Bobier- Yea, Engel- Yea, Denker- Yea, Todd- Yea, UNANIMOUS MOTION CARRIED. 4:17 p.m.

Dick Erickson, State Appraiser for Dakota County, informed the Board that the Flamingo Inn had been valued at \$935,000 from 1992 to 1998 when it got increased to \$981,686. The TERC Board had then increased the property in 2001 to \$1,113,231 because of a rollup of 5% given to commercial properties. The County Board reduced the property to \$825,000 in 2001 after the TERC's decision. Mr. Erickson also said that the vacated restaurant, not including land, had a value of \$36,000. The restaurant had not been fully taxed like Mr. Yang's accountant had suspected.

Commissioner Denker moved, seconded by Commissioner Bobier to reconvene as Board of Commissioners.

ROLL CALL VOTE: Bobier- Yea, Engel- Yea, Denker- Yea, Todd- Yea, Hartnett- Yea, UNANIMOUS MOTION CARRIED. 4:20 p.m.

ATTEST

William F. Engel, Chair

Theodore A. Piepho

* * * * *

Board of Equalization
Dakota County Courthouse
Dakota City, NE
July 17, 2002
County Board Meeting Room

Chairman Engel reconvened their meeting at 9:05 a.m.. Present were Board Member Denker, Board Member Todd, Board Member Hartnett, and Board Member Bobier. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, stenographer.

The Board reviewed the protest of Kimberly Withers, protest number 001, at 9:06 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$28,885.00. The land to be valued at \$4,725.00, the improvements to be valued at \$28,885.00 for a total value of \$33,610.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$28,885.00. The land to be valued at \$4,725.00, the improvements to be valued at \$28,885.00 for a total value of \$33,610.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER AND ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Harvey Cain, protest number 002, at 9:06 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND VALUE THE IMPROVEMENTS AT ZERO DOLLARS. The land to be valued at \$3,850.00, the improvements to be valued at \$0.00 for a total value of \$3,850.00.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND VALUE THE IMPROVEMENTS AT ZERO DOLLARS. The land to be valued at \$3,850.00, the improvements to be valued at \$0.00 for a total value of \$3,850.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Trevor Knowles, protest number 003, at 9:07 a.m.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$146,625.00. The land to be valued at \$27,500.00, the improvements to be valued at \$146,625.00 for a total value of \$174,125.00.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$146,625.00. The land to be valued at \$27,500.00, the improvements to be valued at \$146,625.00 for a total value of \$174,125.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Leo Torticill, protest number 004, at 9:07 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$101,610.00. The land to be valued at \$17,000.00, the improvements to be valued at \$101,610.00 for a total value of \$118,610.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$101,610.00. The land to be valued at \$17,000.00, the improvements to be valued at \$101,610.00 for a total value of \$118,610.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Patricia Zeisler, protest number 005, at 9:08 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$39,210.00. The land to be valued at \$13,435.00, the improvements to be valued at \$39,210.00 for a total value of \$52,645.00.

Protest 005 -

Jackie...That is only a little bit older than a 10-year old mobile home. I have in my mind that that is low, however I have not viewed the property...

Dick...They bought it in '98 for \$42,000.

Jack...You have a 10-year old mobile home and that starts to...

Lyle...That went up \$10,000 in four years...a mobile home?

Jack...She's got the land in there...4.69 acres

Lyle...Maybe it was there when she bought it.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$39,210.00. The land to be valued at \$13,435.00, the improvements to be valued at \$39,210.00 for a total value of \$52,645.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Scott Mohnson, protest number 006, at 9:12 a.m.
The Assessor's Recommendation was INCREASE LAND TO \$27,325 AND IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$27,325.00, the improvements to be valued at \$98,175.00 for a total value of \$125,500.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier INCREASE LAND TO \$27,325 AND IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$27,325.00, the improvements to be valued at \$98,175.00 for a total value of \$125,500.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Ronald & Judy Bottger, protest number 007, at 9:13 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$93,750.00. The land to be valued at \$8,710.00, the improvements to be valued at \$93,750.00 for a total value of \$102,460.00.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$93,750.00. The land to be valued at \$8,710.00, the improvements to be valued at \$93,750.00 for a total value of \$102,460.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Juan Preciado, protest number 008, at 9:13 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$91,040.00. The land to be valued at \$8,975.00, the improvements to be valued at \$91,040.00 for a total value of \$100,015.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$91,040.00. The land to be valued at \$8,975.00, the improvements to be valued at \$91,040.00 for a total value of \$100,015.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Andrew & Janice Olson, protest number 009, at 9:14 a.m.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$2,000.00, the improvements to be valued at \$37,970.00 for a total value of \$39,970.00.

Protest 009 -

Fred...I don't think you could get that out of that house.

Jack...Really, it's a lot of square footage.

* Jack withdrew his original motion to look at the information further.

Jack...I resend the motion to keep it at last year's value which was \$35,030

Commissioner Bobier moved, seconded by Commissioner Hartnett LAND TO REMAIN AT \$2,000.00 AND REDUCE IMPROVEMENTS TO \$33,030.00. The land to be valued at \$2,000.00, the improvements to be valued at \$33,030.00 for a total value of \$35,030.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Karen Bates, protest number 010, at 9:14 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO 33,395.00. The land to be valued at \$4,720.00, the improvements to be valued at \$33,395.00 for a total value of \$38,115.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO 33,395.00. The land to be valued at \$4,720.00, the improvements to be valued at \$33,395.00 for a total value of \$38,115.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of James Voss, protest number 011, at 9:19 a.m.

The Assessor's Recommendation was REDUCE LAND TO \$26,580 AND REDUCE IMPROVEMENTS TO \$3000.00. The land to be valued at \$26,580.00, the improvements to be valued at \$3,000.00 for a total value of \$29,580.00.

Commissioner Bobier moved, seconded by Commissioner Todd REDUCE LAND TO \$26,580 AND REDUCE IMPROVEMENTS TO \$3000.00. The land to be valued at \$26,580.00, the improvements to be valued at \$3,000.00 for a total value of \$29,580.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Jack Vitito, protest number 012, at 9:20 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$3,835.00. The land to be valued at \$13,340.00, the improvements to be valued at \$3,835.00 for a total value of \$17,175.00.

Protest 012 -

Jackie...I don't know about that...it's got a lot of stuff there.

Dick...I went through the trailer and it's literally unlivable. It's a campsite, it doesn't have drinking water, there are several places where you can put your foot through the floor because the floor has gone away. The roof leaks, it's pretty bad.

Jackie...That's good to know.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$3,835.00. The land to be valued at \$13,340.00, improvements to be valued at \$3,835.00 for a total value of \$17,175.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Jody Hines, protest number 013, at 9:21 a.m.

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$9,450.00, the improvements to be valued at \$68,210.00 for a total value of \$77,660.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$9,450.00, the improvements to be valued at \$68,210.00 for a total value of \$77,660.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of James Albrecht, protest number 014, at 9:22 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$25,195.00. The land to be valued at \$5,680.00, the improvements to be valued at \$25,195.00 for a total value of \$30,875.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$25,195.00. The land to be valued at \$5,680.00, the improvements to be valued at \$25,195.00 for a total value of \$30,875.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Board reviewed the protest of Nith Sysqenglath, protest number 015, at 9:23 a.m. The Assessor's Recommendation was NO CHANGE. The land to be valued at \$0.00, the improvements to be valued at \$17,105.00 for a total value of \$17,105.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$0.00, the improvements to be valued at \$17,105.00 for a total value of \$17,105.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Erwin & Molliann Larson, protest number 016, at 9:24 a.m. The Assessor's Recommendation was NO CHANGE. The land to be valued at \$3,600.00, the improvements to be valued at \$56,950.00 for a total value of \$60,550.00.

Commissioner Bobier moved, seconded by Commissioner Hartnett NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$3,600.00, the improvements to be valued at \$56,950.00 for a total value of \$60,550.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of John & Jo Ann Lindgren, protest number 017, at 9:24 a.m. The Assessor's Recommendation was NO CHANGE. The land to be valued at \$18,220.00, improvements to be valued at \$151,545.00 for a total value of \$169,765.00.

Protest 017 -

Jack...I don't know, that looks high.

Lyle...Ten acres of ground?

Jack...I'm not talking about the ground. That house itself doesn't have a paved driveway...

Lyle...I think the land is in there awful cheap...\$1,800 an acre?

Jack...Oh you've got buildings in here too, I see.

Dick...It's a very well done home.

Commissioner Bobier moved, seconded by Commissioner Hartnett NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$18,220.00, the improvements to be valued at \$151,545.00 for a total value of \$169,765.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Dale & Lila Jurries, protest number 018, at 9:26 a.m. The Assessor's Recommendation was NO CHANGE. The land to be valued at \$5,005.00, the improvements to be valued at \$89,965.00 for a total value of \$94,970.00.

Protest 018 -

*Jackie's motion died for the lack of a second.

Lyle...I have in my notes here that we were backing off to the sale price which was \$79,468 in '97.

Jack...I have a problem with the \$94,000.

Dick...If you recall she brought in the expense breakdown, but she had a payment in it and if you back that payment out and just used the 12% cap rate, it ends up at \$87,073. If you take the sale price of \$79,468 in '97 and assume 4% increase on any basis, it comes up to \$94,361.

Jack...How do you get your 4% per year?

Dick...Basically, from the sales file, the sales have indicated that that kind of property appreciates somewhere between 4% and 6% per year. I just used the low end. But it's a best guess estimation Jack.

Jackie...Did you do the income-approach at all on that?

Dick...I just followed all of her numbers and her numbers gave me \$87,073.

Jack...I would like to back that off to at least \$87,073.

Lyle...I just can't see you getting anything close to \$90,000 on that thing.

Jackie...So moved that we back it off to the sale price...\$79,468

Madelyn...Would you like to round that to \$79,470 because that's what our computer will do...

Jackie...Yes.

Fred...Backing up to sale price, they didn't buy it to just own it, they bought it to make money, so it would have to appreciate some.

Dick...On the paper she brought in, it said that she purchased the property in '97 for \$79,468...that's her own statement.

Lyle...They bought it on contract thinking that they were getting a good deal.

Commissioner Hartnett moved, seconded by Commissioner Denker LAND TO REMAIN THE SAME AND REDUCE THE IMPROVEMENTS TO SALE PRICE \$74,465.00. The land to be valued at \$5,005.00, the improvements to be valued at \$74,465.00 for a total value of \$79,470.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Board reviewed the protest of Dorothy Hauswirth, protest number 019, at 9:36 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$107,570.00. The land to be valued at \$10,560.00, the improvements to be valued at \$107,570.00 for a total value of \$118,130.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$107,570.00. The land to be valued at \$10,560.00, the improvements to be valued at \$107,570.00 for a total value of \$118,130.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Bart Gotch, protest number 020, at 9:36 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$1,177,730.00. The land to be valued at \$114,305.00, the improvements to be valued at \$1,177,730.00 for a total value of \$1,292,035.00.

Protest 020 -

Lyle...That's about the same as last year.

Jack...How did you happen to reduce that, what criteria?

Dick...When we did the increase on the retail properties, this was increased along with all of the retail properties and it probably wasn't appropriate to do it since there are so many law offices and dental offices and eye glasses and things like that. He just got rolled up there with everyone else and he probably shouldn't have.

Commissioner Todd moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$1,177,730.00. The land to be valued at \$114,305.00, the improvements to be valued at \$1,177,730.00 for a total value of \$1,292,035.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Bart Gotch, protest number 021, at 9:38 a.m.
The Assessor's Recommendation was INCREASE LAND TO \$11,065.00 AND LOWER THE IMPROVEMENTS TO \$443,735.00. The land to be valued at \$11,065.00, the improvements to be valued at \$443,735.00 for a total value of \$454,800.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier INCREASE LAND TO 11,065.00 AND LOWER THE IMPROVEMENTS TO \$443,735.00. The land to be valued at \$11,065.00, the improvements to be valued at \$443,735.00 for a total value of \$454,800.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Lewis Gutzmann, protest number 022, at 9:39 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$5,680.00, the improvements to be valued at \$176,830.00 for a total value of \$182,510.00.

Protest 022 -

Lyle...I've got written down \$159,520

Jackie...So do I.

Dick...\$159,520 is last year's value and this was part of the overall increase in Emerson. It was discussed about whether this should have gotten an increase along with everyone else. Consideration was there to role it back to last year's value.

Jackie...I would really go for that because knowing Emerson, that's really pricey. What would you get for square footage?

Lyle...It's \$88 sq/ft.

Jackie...and how old is the house?

Fred...1985, 17 years old.

Jackie...I think \$159,520 is good.

Commissioner Hartnett moved, seconded by Commissioner Bobier LAND TO REMAIN THE SAME AND REDUCE THE IMPROVEMENTS TO \$153,840.00. The land to be valued at \$5,680.00, the improvements to be valued at \$153,840.00 for a total value of \$159,520.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL;
UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Arthur & Mildred Oetken, protest number 023, at 9:42 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$3,000.00, the improvements to be valued at \$78,605.00 for a total value of \$81,605.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$3,000.00, the improvements to be valued at \$78,605.00 for a total value of \$81,605.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Board reviewed the protest of Dan Moos, protest number 024, at 9:42 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$50,000.00. The land to be valued at \$151,505.00, the improvements to be valued at \$50,000.00 for a total value of \$201,505.00.

Commissioner Todd moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$50,000.00. The land to be valued at \$151,505.00, the improvements to be valued at \$50,000.00 for a total value of \$201,505.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Chris Pojar, protest number 025, at 9:43 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$7,920.00, the improvements to be valued at \$47,485.00 for a total value of \$55,405.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$7,920.00, the improvements to be valued at \$47,485.00 for a total value of \$55,405.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Ted & Nancy Piepho, protest number 026, at 9:43 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$13,885.00, the improvements to be valued at \$90,505.00 for a total value of \$104,390.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$13,885.00, the improvements to be valued at \$90,505.00 for a total value of \$104,390.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Keith & Tracie Sininger, protest number 027, at 9:44 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$51,940.00. The land to be valued at \$27,630.00, the improvements to be valued at \$51,940.00 for a total value of \$79,570.00.

Protest 027 -
Jack...What did they pay for that, do you know?
Dick...\$80,000
Jack...That was on the market for two years.
Lyle...I think it started out for over \$100,000.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$51,940.00. The land to be valued at \$27,630.00, the improvements to be valued at \$51,940.00 for a total value of \$79,570.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Holly Budde, protest number 028, at 9:45 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$68,150.00. The land to be valued at \$9,035.00, the improvements to be valued at \$68,150.00 for a total value of \$77,185.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$68,150.00. The land to be valued at \$9,035.00, the improvements to be valued at \$68,150.00 for a total value of \$77,185.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Lam N. & Toun Lenguyen, protest number 029, at 9:46 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$131,220.00. The land to be valued at \$18,750.00, the improvements to be valued at \$131,220.00 for a total value of \$149,970.00.

Protest 029 -
Jack...That house isn't finished, was that the reasoning?
Dick...Yeah.
Ted...What did he pay for that?
Dick...\$126,000 I believe on the foreclosure.
Ted...Is that a walk-out basement?
Dick...No
Lyle...Yeah, in back...boarded up but it's there.

BOARD OF EQUALIZATION RECORD BOOK 3

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$131,220.00. The land to be valued at \$18,750.00, the improvements to be valued at \$131,220.00 for a total value of \$149,970.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Dale Durant, protest number 030, at 9:48 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$9,600.00, the improvements to be valued at \$104,430.00 for a total value of \$114,030.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$9,600.00, the improvements to be valued at \$104,430.00 for a total value of \$114,030.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Timothy Varvais, protest number 031, at 9:52 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$101,540.00. The land to be valued at \$9,100.00, the improvements to be valued at \$101,540.00 for a total value of \$110,640.00.

Commissioner Todd moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$101,540.00. The land to be valued at \$9,100.00, the improvements to be valued at \$101,540.00 for a total value of \$110,640.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Lewis & Shirley Storm, protest number 032, at 9:53 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$5,100.00, the improvements to be valued at \$249,615.00 for a total value of \$254,715.00.

Protest 032 -

Bill...Is there anything you can do about...when you're next to a property that can hurt you on a sale?

Dick...I think in some instances that is probably correct, but...

Jack...Did we raise him?

Jackie...No. \$79 sq/ft

Lyle...Land value at \$5,100, that pretty much takes care of that, Bill.

Fred...Do you think that house would bring that in Homer?

Ted...How does that compare to Gutzman's in Emerson?

Jack...I don't think you can compare them.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$5,100.00, the improvements to be valued at \$249,615.00 for a total value of \$254,715.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Robert & Pamela Colwell, protest number 033, at 9:54 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$125,120.00. The land to be valued at \$17,055.00, the improvements to be valued at \$125,120.00 for a total value of \$142,175.00.

Commissioner Denker moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$125,120.00. The land to be valued at \$17,055.00, the improvements to be valued at \$125,120.00 for a total value of \$142,175.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL;
UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Jerold Gunsolley, protest number 034, at 9:56 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$981,780.00. The land to be valued at \$98,090.00, the improvements to be valued at \$981,780.00 for a total value of \$1,079,870.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$981,780.00. The land to be valued at \$98,090.00, the improvements to be valued at \$981,780.00 for a total value of \$1,079,870.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Jerold Gunsolley, protest number 035, at 10:02 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$5,250.00, the improvements to be valued at \$57,605.00 for a total value of \$62,855.00.

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Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$5,250.00, the improvements to be valued at \$57,605.00 for a total value of \$62,855.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Josephine McGinty, protest number 036, at 10:02 a.m.
The Assessor's Recommendation was REDUCE THE IMPROVEMENTS TO \$1,000.00. The land to be valued at \$0.00, the improvements to be valued at \$1,000.00 for a total value of \$1,000.00.

Commissioner Bobier moved, seconded by Commissioner Hartnett REDUCE THE IMPROVEMENTS TO \$1,000.00. The land to be valued at \$0.00, the improvements to be valued at \$1,000.00 for a total value of \$1,000.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of James Lynch, protest number 037, at 10:02 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$62,690.00, the improvements to be valued at \$5,400.00 for a total value of \$68,090.00.

Protest 037 -

Jackie...I've got on my notes, lower the building. Is there a reason for that?

Dick...I know we talked about it but, I don't know if any conclusion was reached.

Jackie...Is that an old, it looks really old.

Dick...It's just an old cabin. I would like to point out to the Board that he didn't request a lowering of the improvement, so actually, I don't think that's an issue.

Jackie...Good point.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$62,690.00, the \$5,400.00 for a total value of \$68,090.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of James Lynch, protest number 038, at 10:04 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$26,000.00, the improvements to be valued at \$0.00 for a total value of \$26,000.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$26,000.00, the improvements to be valued at \$0.00 for a total value of \$26,000.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Thomas Lynch, protest number 039, at 10:04 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$3,105.00, the improvements to be valued at \$130,910.00 for a total value of \$134,015.00.

Protest 039 -

Bill...Seems like quite a boost in one year.

Dick...If you recall, that's one that I thought the Commissioners should tour...Mr. Lynch is in Alaska...I didn't hear back from him. I'm sure Mr. Lynch is going to the TERC anyway. There's a lot a square footage in that house. It's only valued at \$42 sq/ft.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$3,105.00, the improvements to be valued at \$130,910.00 for a total value of \$134,015.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Leo, Tim, & Jeff Torticill, protest number 040, at 10:06 a.m.
The Assessor's Recommendation was INCREASE THE LAND TO \$10,775.00 AND REDUCE THE IMPROVEMENTS TO \$57,330.00. The land to be valued at \$10,775.00, the improvements to be valued at \$57,330.00 for a total value of \$68,105.00.

Commissioner Bobier moved, seconded by Commissioner Todd INCREASE THE LAND TO \$10,775.00 AND REDUCE THE IMPROVEMENTS TO \$57,330.00. The land to be valued at \$10,775.00, the improvements to be valued at \$57,330.00 for a total value of \$68,105.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Allen Jump, protest number 041, at 10:06 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$11,010.00. The land to be valued at \$0.00, the improvements to be valued at \$11,010.00 for a total value of \$11,010.00.

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Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$11,010.00. The land to be valued at \$0.00, the improvements to be valued at \$11,010.00 for a total value of \$11,010.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Edward Matz, protest number 042, at 10:07 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$262,240.00. The land to be valued at \$17,815.00, the improvements to be valued at \$262,240.00 for a total value of \$280,055.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$262,240.00. The land to be valued at \$17,815.00, the improvements to be valued at \$262,240.00 for a total value of \$280,055.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Kurt & Virginia Rager, protest number 044, at 10:08 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$24,815.00, the improvements to be valued at \$169,015.00 for a total value of \$193,830.00.

Commissioner Bobier moved, seconded by Commissioner Hartnett NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$24,815.00, the improvements to be valued at \$169,015.00 for a total value of \$193,830.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Alice Copple, protest number 045, at 10:09 a.m.
The Assessor's Recommendation was REDUCE THE LAND TO \$7,180.00. The land to be valued at \$7,180.00, the improvements to be valued at the \$0.00 for a total value of \$7,180.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier REDUCE THE LAND TO \$7,180.00. The land to be valued at \$7,180.00, the improvements to be valued at \$0.00 for a total value of \$7,180.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Alice Copple, protest number 046, at 10:09 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$32,010.00, the improvements to be valued at \$132,380.00 for a total value of \$164,390.00.

Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$32,010.00, the improvements to be valued at \$132,380.00 for a total value of \$164,390.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Alice Copple, protest number 047, at 10:09 a.m.
The Assessor's Recommendation was REDUCE THE LAND TO \$10,055.00. The land to be valued at \$10,055.00, the improvements to be valued at \$0.00 for a total value of \$10,055.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier REDUCE THE LAND TO \$10,055.00. The land to be valued at \$10,055.00, the improvements to be valued at \$0.00 for a total value of \$10,055.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Catherine Eriksen, protest number 048, at 10:10 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$25,325.00, the improvements to be valued at \$0.00 for a total value of \$25,325.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER THE ASSESSOR'S RECOMMENDATION... The land to be valued at \$25,325.00, the improvements to be valued at \$0.00 for a total value of \$25,325.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Catherine Eriksen, protest number 049, at 10:11 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$58,330.00, the improvements to be valued at \$0.00 for a total value of \$58,330.00.

Protest 049 -
Jack...I looked at that last night, I don't know. You are basing your estimate on the land that she sold next door with the river front and everything?

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Dick...Well no because she got \$257,000 for that. We're basing on the square footage and the fact that through those two 16-ft alley ways, those lots have river access.

Madelyn...She does own the river front on that lot.

Lyle...But to anyone who's buying these lots, that has no value. There's access to the river but...it's not usable. But I don't have any idea what the value should be.

Dick...But doesn't that land have value to the people who own the condos?

Fred...If this went on the market, wouldn't someone buy it to keep a trailer house out of there?

Jack...Probably not at that price. I can see maybe \$40,000 but not \$60,000

Bill...I can't either.

Jack...When you try to sell something for five years and you can't get it sold...I would recommend that we set a value of \$40,000 on it.

Dick...On the whole thing?

Jackie...Just the second piece.

Commissioner Bobier moved, seconded by Commissioner Denker **REDUCE THE LAND TO \$40,000.00.** The land to be valued at \$40,000.00, the improvements to be valued at \$0.00 for a total value of \$40,000.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Beulah Lamb, protest number 050, at 10:15 a.m.

The Assessor's Recommendation was **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$86,980.** The land to be valued at \$8,400.00, the improvements to be valued at \$86,980.00 for a total value of \$95,380.00.

Commissioner Hartnett moved, seconded by Commissioner Denker **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$86,980.** The land to be valued at \$8,400.00, the improvements to be valued at \$86,980.00 for a total value of \$95,380.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Glen Redding, protest number 051, at 10:15 a.m.

The Assessor's Recommendation was **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$69,275.00.** The land to be valued at \$10,800.00, the improvements to be valued at \$69,725.00 for a total value of \$80,525.00.

Protest 051 -

Jackie...That's \$93 sq/ft. How old is that...45 years old.

Fred...That's a small house.

Dick...That's the one with a 864 sq/ft house and a 1,200 sq/ft garage. The garage is driving your sq/ft value up.

Jack...I know that house, it seems fair.

Commissioner Bobier moved, seconded by Commissioner Todd **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$69,275.00.** The land to be valued at \$10,800.00, the improvements to be valued at \$69,725.00 for a total value of \$80,525.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Teresa Bianchini, protest number 052, at 10:16 a.m.

The Assessor's Recommendation was **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$71,405.00.** The land to be valued at \$10,560.00, the improvements to be valued at \$71,405.00 for a total value of \$81,965.00.

Commissioner Bobier moved, seconded by Commissioner Hartnett **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$71,405.00.** The land to be valued at \$10,560.00, the improvements to be valued at \$71,405.00 for a total value of \$81,965.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Ronald & Sharron Ryden, protest number 053, at 10:19 a.m.

The Assessor's Recommendation was **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$136,795.00.** The land to be valued at \$18,955.00, the improvements to be valued at \$136,795.00 for a total value of \$155,750.00.

Commissioner Bobier moved, seconded by Commissioner Todd **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$136,795.00.** The land to be valued at \$18,955.00, the improvements to be valued at \$136,795.00 for a total value of \$155,750.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Lone Gangestad, protest number 054, at 10:19 a.m.

The Assessor's Recommendation was **NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$96,745.00.** The land to be valued at \$10,560.00, the improvements to be valued at \$96,745.00 for a total value of \$107,305.00.

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Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$96,745.00. The land to be valued at \$10,560.00, the improvements to be valued at \$96,745.00 for a total value of \$107,305.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Bruce Nelson, protest number 055, at 10:20 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$192,025. The land to be valued at \$46,055.00, the improvements to be valued at \$192,025.00 for a total value of \$238,080.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$192,025. The land to be valued at \$46,055.00, the improvements to be valued at \$192,025.00 for a total value of \$238,080.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Bruce Nelson, protest number 056, at 10:20 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$14,760.00. The land to be valued at \$46,055.00, the improvements to be valued at \$14,760.00 for a total value of \$60,815.00.

Commissioner Hartnett moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$14,760.00. The land to be valued at \$46,055.00, the improvements to be valued at \$14,760.00 for a total value of \$60,815.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of IBP, protest number 057, at 10:21 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$2,030,620.00. The land to be valued at \$68,040.00, the improvements to be valued at \$2,030,620.00 for a total value of \$2,098,660.00.

Protest 057 -
Jackie...oppose.
Bill...I'd say no too.
Jackie...I don't agree with what happened last year so predicated on that, I piggyback on that...I don't agree.
Dick...This is the waste treatment plant.
Fred...So we can assume that next year when this thing is complete it will go to the \$4 million dollars?
Dick...and then they'll be back again.

Commissioner Todd moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$2,030,620.00. The land to be valued at \$68,040.00, the improvements to be valued at \$2,030,620.00 for a total value of \$2,098,660.00.
ROLL CALL VOTE: YEA = DENKER, TODD, BOBIER; NAY = ENGEL AND HARTNETT

The Board reviewed the protest of IBP, protest number 058, at 10:23 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$843,730.00, the improvements to be valued at \$23,569,895.00 for a total value of \$24,413,625.00.

Protest 058 -
Jackie...oppose, I'm just going on last year. I don't like the way it was handled last year.
Bill...I oppose it too.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$843,730.00, the improvements valued at \$23,569,895.00 for a total value of \$24,413,625.00.
ROLL CALL VOTE: YEA = DENKER, TODD, BOBIER; NAY = HARTNETT & ENGEL

The Board reviewed the protest of Todd Masters, protest number 059, at 10:24 a.m.
The Assessor's Recommendation was INCREASE THE LAND TO 18,600 AND REDUCE THE IMPROVEMENTS TO \$33,785.00. The land to be valued at \$18,600.00, the improvements to be valued at \$33,785.00 for a total value of \$52,385.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier INCREASE THE LAND TO 18,600 AND REDUCE THE IMPROVEMENTS TO \$33,785.00. The land to be valued at \$18,600.00, the improvements to be valued at \$33,785.00 for a total value of \$52,385.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Robert & Denise Arrington, protest number 060, at 10:26 a.m.
The Assessor's Recommendation was REDUCE THE IMPROVEMENTS TO \$47,325.00. The land to be valued at \$0.00, the improvements to be valued at \$47,325.00 for a total value of \$47,325.00.

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Commissioner Todd moved, seconded by Commissioner Bobier REDUCE THE IMPROVEMENTS TO \$47,325.00. The land to be valued at \$0.00, the improvements to be valued at \$47,325.00 for a total value of \$47,325.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Joyce Bressler, protest number 061, at 10:26 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$96,700.00. The land to be valued at \$9,000.00, the improvements to be valued at \$96,700.00 for a total value of \$105,700.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$96,700.00. The land to be valued at \$9,000.00, the improvements to be valued at \$96,700.00 for a total value of \$105,700.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Esequiel Padilla, protest number 062, at 10:27 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$54,975.00. The land to be valued at \$5,160.00, the improvements to be valued at \$54,975.00 for a total value of \$60,135.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$54,975.00. The land to be valued at \$5,160.00, the improvements to be valued at \$54,975.00 for a total value of \$60,135.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Michael & Phyllis Case, protest number 063, at 10:27 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$6,645.00. The land to be valued at \$0.00, the improvements to be valued at \$6,645.00 for a total value of \$6,645.00.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$6,645.00. The land to be valued at \$0.00, the improvements to be valued at \$6,645.00 for a total value of \$6,645.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Richard McCabe, protest number 064, at 10:28 a.m.

The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$84,845.00. The land to be valued at \$3,000.00, the improvements to be valued at \$84,845.00 for a total value of \$87,845.00.

Protest 064 -

Fred...How do you value the land...How many lots does he have?

Dick...We value it on a front-foot basis.

Lyle...It's a lot and a half.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$84,845.00. The land to be valued at \$3,000.00, the improvements to be valued at \$84,845.00 for a total value of \$87,845.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Savage & Browning, protest number 065, at 10:29 a.m.

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$192,300.00, the improvements to be valued at \$0.00 for a total value of \$192,300.00.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$192,300.00, the improvements to be valued at \$0.00 for a total value of \$192,300.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Savage & Browning, protest number 066, at 10:30 a.m.

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$640,630.00, the improvements to be valued at \$3,794,870.00 for a total value of \$4,435,500.00.

Protest 066 -

Jack...Dick, how do you support these values, the square footage?

Dick...On that particular one, that's where the HyVee store got added on to. I took last year's value and I went out and spent some time with the manager at HyVee and we determined the construction was

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25% complete at that point. The total of the building permit was \$3 million. We took 25% which is \$750,000 and we added that to last year's value and that's where it came from. I can't tell you when they poured that concrete on the East end of the lot...that will be added on to the 2003 value.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$640,630.00, the improvements to be valued at \$3,794,870.00 for a total value of \$4,435,500.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Todd McDonald, protest number 067, at 10:31 a.m. The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$78,420.00. The land to be valued at \$10,000.00, the improvements to be valued at \$78,420.00 for a total value of \$88,420.00.

Protest 067 -

Jack...I have \$85,000 for some reason.

Dick...That was the appraisal.

Madelyn...Our recommendation was the \$88,420. Are you accepting our recommendation?

Jackie...Yes.

Commissioner Bobier moved, seconded by Commissioner Hartnett NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$78,420.00. The land to be valued at \$10,000.00, the improvements to be valued at \$78,420.00 for a total value of \$88,420.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Merlyn Kimbell, protest number 068, at 10:33 a.m.

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$3,510.00, the improvements to be valued at \$490.00 for a total value of \$4,000.00.

Commissioner Todd moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$3,510.00, the improvements to be valued at \$490.00 for a total value of \$4,000.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Arlan & Jean Kuehn, protest number 069, at 10:34 a.m.

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$29,830.00, the improvements to be valued at \$280,700.00 for a total value of \$310,530.00.

Commissioner Hartnett moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$29,830.00, the improvements to be valued at \$280,700.00 for a total value of \$310,530.00.

ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Gail Curry, protest number 070, at 10:35 a.m.

The Assessor's Recommendation was NO CHANGE. The land to be valued at \$155,785.00, the improvements to be valued at \$2,267,015.00 for a total value of \$2,422,800.00.

Protest 070 -

Madelyn...This is a TIFF and we are doing both together.

Jack...Can you kind of fill us in on that building permit?

Dick...They paid \$270,000 for the land. As I recall, the building permit was at \$2.2 million. When we originally valued it a year ago, after I worked it up, I went back at visited with Curtis and the \$2.422 million was the value we agreed on. And then this year he came back and said that he didn't think it would bring that. I didn't see any reason for change.

* Mr. Erickson proceeded to explain to the Board the three different approaches to valuation and that the cost approach method was appropriate in this case.

Lyle...Maddie, do you have the base figure for this?

Madelyn...Yes, the base figure on this parcel of land is \$100,575, the improvements are \$223,195 for a total of \$323,770. The excess parcel, the land is \$55,210. The improvements are \$2,043,820 for a total of \$2,099,030.

Lyle...So we're going to fight over a value for the city. We pay for the TERC hearing for their value. It just doesn't seem right.

Ted...What is the city picking up on just this one TIFF district?

Dick...\$42,000..

Jackie...That's actually dollars

Dick...Yeah, that's tax dollars

Fred...We get \$6,000

Commissioner Hartnett moved, seconded by Commissioner Denker NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$155,785.00, the improvements to be valued at \$2,267,015.00 for a total value of \$2,422,800.00.

BOARD OF EQUALIZATION

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ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Gail Curry, protest number 071, at 10:42 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$3,000.00. The land to be valued at \$0.00, the improvements to be valued at \$3,000.00 for a total value of \$3,000.00.

Commissioner Denker moved, seconded by Commissioner Hartnett NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$3,000.00. The land to be valued at \$0.00, the improvements to be valued at \$3,000.00 for a total value of \$3,000.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Arbors SS LP , protest number 072, at 10:42 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$202,985.00, the improvements to be valued at \$7,620,480.00 for a total value of \$7,823,465.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$202,985.00, the improvements to be valued at \$7,620,480.00 for a total value of \$7,823,465.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Arlyn Wilson, protest number 073, at 10:45 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$44,215.00. The land to be valued at \$4,800.00, the improvements to be valued at \$44,215.00 for a total value of \$49,015.00.

Commissioner Denker moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$44,215.00. The land to be valued at \$4,800.00, the improvements to be valued at \$44,215.00 for a total value of \$49,015.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Doug & Patricia Oldenburg, protest number 074, at 10:45 a.m.
The Assessor's Recommendation was INCREASE THE IMPROVEMENTS TO \$43,580.00. The land to be valued at \$10,800.00, the improvements to be valued at \$43,580.00 for a total value of \$54,380.00.

Protest 074 -
Fred...What did he pay for this?
Dick...He bought it on contract.
Lyle... (Talking about one of the out buildings) Well, 1,380 sq/ft at \$10 a foot...
Fred...It's a glorified garage...not a machine shed
Lyle...Does that have concrete floors in it?
Dick...I don't know.

Commissioner Bobier moved, seconded by Commissioner Engel INCREASE THE IMPROVEMENTS TO \$43,580.00. The land to be valued at \$10,800.00, the improvements to be valued at \$43,580.00 for a total value of \$54,380.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Ronald & Mary Macomber, protest number 075, at 10:49 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$131,455.00. The land to be valued at \$14,360.00, the improvements to be valued at \$131,455.00 for a total value of \$145,815.00.

Commissioner Bobier moved, seconded by Commissioner Hartnett NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$131,455.00. The land to be valued at \$14,360.00, the improvements to be valued at \$131,455.00 for a total value of \$145,815.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Ronald Macomber, protest number 076, at 10:50 a.m.
The Assessor's Recommendation was INCREASE LAND TO \$35,570.00 AND DECREASE IMPROVEMENTS TO \$122,075.00. The land to be valued at \$35,570.00, the improvements to be valued at \$122,075.00 for a total value of \$157,645.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier INCREASE LAND TO \$35,570.00 AND DECREASE IMPROVEMENTS TO \$122,075.00. The land to be valued at \$35,570.00, the improvements to be valued at \$122,075.00 for a total value of \$157,645.00.

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ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Rodney Rosenbaum, protest number 077, at 10:51 a.m.
The Assessor's Recommendation was INCREASE THE LAND TO \$51,755.00 AND REDUCE THE IMPROVEMENTS TO \$324,785.00. The land to be valued at \$51,755.00, the improvements to be valued at \$324,785.00 for a total value of \$376,540.00.

Commissioner Bobier moved, seconded by Commissioner Engel INCREASE THE LAND TO \$51,755.00 AND REDUCE THE IMPROVEMENTS TO \$324,785.00. The land to be valued at \$51,755.00, the improvements to be valued at \$324,785.00 for a total value of \$376,540.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Del Lieber, protest number 078, at 10:51 a.m.
The Assessor's Recommendation was LAND TO REMAIN THE SAME AND REDUCE THE IMPROVEMENTS TO \$70,625.00. The land to be valued at \$18,760.00, the improvements to be valued at \$70,625.00 for a total value of \$89,385.00.

Commissioner Bobier moved, seconded by Commissioner Engel LAND TO REMAIN THE SAME AND REDUCE THE IMPROVEMENTS TO \$70,625.00. The land to be valued at \$18,760.00, the improvements to be valued at \$70,625.00 for a total value of \$89,385.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Wayne A. Tenenbaum, protest number 079, at 10:52 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$75,450.00, the improvements to be valued at \$3,449,790.00 for a total value of \$3,525,240.00.
Protest 079 - Madelyn...The base on this TIFF property is only \$16,055. The rest is all excess. Jackie...What rationale was used for that?
Madelyn...The base value of the property before it went into the TIFF district was vacant land. Anything added after it went into the TIFF, went into effect and goes on the excess. This is in the Riverfront Development Project which expires in July...we haven't heard from the city if they're going to renew it or not.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$75,450.00, the improvements to be valued at \$3,449,790.00 for a total value of \$3,525,240.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Jack & Deanna Bomar, protest number 080, at 10:57 a.m.
The Assessor's Recommendation was NO CHANGE. The land to be valued at \$10,560.00, the improvements to be valued at \$84,455.00 for a total value of \$95,015.00.

Commissioner Hartnett moved, seconded by Commissioner Todd NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$10,560.00, the improvements to be valued at \$84,455.00 for a total value of \$95,015.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Cary & Beth Wede, protest number 081, at 10:58 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$86,865.00. The land to be valued at \$8,360.00, the improvements to be valued at \$86,865.00 for a total value of \$95,225.00.

Commissioner Bobier moved, seconded by Commissioner Todd NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$86,865.00. The land to be valued at \$8,360.00, the improvements to be valued at \$86,865.00 for a total value of \$95,225.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Margaret Williams-Muzney, protest number 082, at 10:59 a.m.
The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$64,905.00. The land to be valued at \$8,710.00, the improvements to be valued at \$64,905.00 for a total value of \$73,615.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$64,905.00. The land to be valued at \$8,710.00, the \$64,905.00 for a total value of \$73,615.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

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The Board reviewed the protest of Deuk-Soo Yang, protest number 083, at 10:59 a.m. The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$594,335.00. The land to be valued at \$130,665.00, the improvements to be valued at \$594,335.00 for a total value of \$725,000.00.

Commissioner Hartnett moved, seconded by Commissioner Bobier NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$594,335.00. The land to be valued at \$130,665.00, the improvements to be valued at \$594,335.00 for a total value of \$725,000.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Brian McFarlane, protest number 084, at 11:00 a.m. The Assessor's Recommendation was NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$87,505.00. The land to be valued at \$36,005.00, the improvements to be valued at \$87,505.00 for a total value of \$123,510.00.

Commissioner Bobier moved, seconded by Commissioner Denker NO CHANGE TO THE LAND AND REDUCE THE IMPROVEMENTS TO \$87,505.00. The land to be valued at \$36,005.00, the improvements to be valued at \$87,505.00 for a total value of \$123,510.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

The Board reviewed the protest of Leo Engel, protest number 085, at 11:00 a.m. The Assessor's Recommendation was NO CHANGE. The land to be valued at \$14,255.00, the improvements to be valued at \$104,595.00 for a total value of \$118,850.00.
Protest 085 - * Bill abstained.
Jack...Do you think he could get that money out of that house?
Lyle...Yeah.
Jack...It's an older house.
Lyle...I know, but it's really nice. You've got the big double detached garage now...

Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE PER ASSESSOR'S RECOMMENDATION & EQUALIZATION. The land to be valued at \$14,255.00, the improvements to be valued at \$104,595.00 for a total value of \$118,850.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT AND BOBIER. ENGEL ABSTAINED

The Board went to lunch at 11:03 a.m. and upon the recommendation of the State's Appraiser for Dakota County visited Ms. Longwell's property, protest number 043.

The board reconvened at 1:20 p.m.

The Board reviewed the protest of Lois Longwell, protest number 043, at 1:20 p.m. The Assessor SUGGESTED THAT THE BOARD LOOK AT THIS PROPERTY.
Protest 043 - Jack...The house really has smaller rooms. It looks bigger from the outside.
Lyle...Well, her bedroom and bathroom were added on.
Jack...The bathroom had a lot lower ceiling then the rest of the house.

Commissioner Bobier moved, seconded by Commissioner Todd that the land be valued at \$5,100.00, the improvements to be valued at \$44,400.00 for a total value of \$49,500.00.
ROLL CALL VOTE: YEA = DENKER, TODD, HARTNETT, BOBIER & ENGEL; UNANIMOUS MOTION CARRIED.

Chairman Engel recessed their meeting at 1:25 p.m.

ATTEST

William F. Engel, Chair

Theodore A. Piepho

BOARD OF EQUALIZATION

RECORD BOOK 3

County Board of Equalization
July 2, 2003 Proceedings
Basement Meeting Room
Dakota County Courthouse
Dakota City, Nebraska

Disclaimer: Throughout the 2003 Board of Equalization the first name of County Officials was used instead of their last name and likewise with the protestors.

Chairman Todd called the 2003 real estate session of the Board of Equalization to order at 9:00 am. Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.

Dick Erickson, State Appraiser for Dakota County, offered the following information into the record and available for use in the meeting room.

- 1 - 2002 Reports and Opinions of the Property Tax Administrator for Dakota County.
- 2 - 2002 Statewide Equalization Proceedings/Findings and Order for Dakota County (No Show Course Hearing).
- 3 - The Nebraska Agricultural Land Valuation Manual.
- 4 - The Nebraska Assessor's Reference Manual.
- 5 - The Property Assessment and Appraisal Reference 2nd Edition (1996).
- 6 - The Property Appraisal and Assessment Administration Reference(1990).
- 7 - The Mass Appraisal of Real Property Reference(1999).
- 8 - Appraisal Procedures for Dakota County Assessment Office.

Protest 001 – Terry Barnett appeared before the board at 9:03 a.m. to present testimony to support her protest.

Barnett offered the following information to the board as evidence: The State's Ruling on her property (Case # 01R-17 Terry L. Barnett vs. Dakota County Board of Equalization), Homesmart value on a 1971 Marshfield Townhouse Manor, Proof of Property Insurance, and Residential Property Record of a comparable home.

Barnett...The first thing I would like you to look at is the state's ruling pg. 4, if you read number 3, "that the factory-built structure is to be used as a place for human habitation. The structure is constructed or equipped with a permanent hitch or other device allowing it to be moved other than to a permanent site, and also has permanently attached to its body or frame wheels or axles." That's how they come to put it as a manufactured home. I believe if you look at the next page, you will find that Mr. Erickson was figuring it as a modular home and they said that he couldn't do that, that it was a manufactured home and should be taxed accordingly. That was on pages 5, 4, 7, and 8. That shows how he came to his conclusion on it and how the state law recommends the value of it. It also shows, and I'm not disputing this price at all, in fact I'm not asking anything to be taken off percentage-wise which could be done on the improvements, the state assessed the improvements at \$8,395 I'm not disputing that. I'm not disputing the price of the land. I am disputing the manufactured home. I called Davenport & Associates and I asked them what the 1992, is the only book they had on the Marshall Smith Residential Handbook dated 2002, and they said that it should have been depreciated out another 59% on a \$21,030 is what it would be for 2003. Davenport & Assoc. came up with...there was no percentage off for environment. I just went straight by what the handbook said and it shows that 59% should have been the depreciation and of the \$11,763 that the state said it was worth at the time, you take 59% of that and it comes up to \$6,924.24. You take that from the \$11,000...that value of the trailer should have been about \$4,811.76. If you take that and add back on improvements with no depreciation on them and the land value, the total comes to \$17,206.76. That's what Davenport & Assoc. came up with. Then, keeping that price in mind please, the next thing that the state said I had to prove was like property, in fact they asked Mr. Erickson several times why my neighbor's property wasn't used and he didn't reply to that, but I came up with my neighbors Donna Linn and Linda Christopherson. Their trailer is a 1979. They have made improvements to theirs, but it's still only valued at \$14,585. That's minus the land, because I'm not disputing the land, I'm just disputing the manufactured home. You'll see that on what I have presented you. They have made improvements too, not as much as I have and they said the age difference should still have come in pretty close. But if you notice their total, when I said \$23,000 I figured that was fair because their total is \$18,000 with the land on it. I called the state board on June 2nd of this year and I talked to Steven Thiel, he's the head attorney for that office, I asked for a determination on what manufactured homes and how the value is placed on them throughout the state because in their ruling it said all manufactured homes were to be considered equitably. He said that that is throughout the state, there are allowances for environmental issues, but basically the state board figures them all the same. So, Mr. Erickson, I went and got your property valuation. Yours is considered three years old. You have it on a permanent foundation, he's made extensive remodeling changes to it, he's got an addition to it and he also has a partial attached garage. Last year he built a brand new garage. If you look at the second page of his valuation, on his house value for three years old, after last year, after building the garage, it comes up to \$26,875. Mine's 32 years old. There's a big difference in value here on the manufactured home. Can you explain it? You told Mrs. Reed you paid \$30,000 for this property and Chases said that ain't true.

Dick...Really

Barnett...But they said that they would accept the difference.

Dick...What did they say I paid for it?

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Barnett...They said about \$21,000.

Dick...Well they are wrong.

Barnett...That's my biggest question here, I've given you one that's 3 years old with all kind of improvements made to it on a basement, attached partial garage, there is a double car garage on the property and it's only valued at \$26,000? The state says that we have to take off if you use comparable property if they have garages and such and that is in the ruling you have a copy of. They say that if there are garages, you have to deduct for garages and any other outbuildings that they have. So even if you deduct for the new garage he has on the property, he is still way under value from what I am for the manufactured home. I got insurance on it the other day, on the 25th of June because the insurance company I had it through refused to cover the trailer itself for more than \$3,500 and I'm not a fool, I know it's worth more than that. So I called Toby Varvas at Nebraska State Bank, and she could find \$3,500 and not cover anything on the inside. She told me to get a hold of Foremost Insurance because they are pretty flexible and they are also underwritten by AARP, you have to be 50 years old or older to get it and the maximum coverage dwelling maxed out at \$15,000. You have a copy of the front of the policy. I called Nebraska State Bank and asked them what they would loan on it and they told me that they won't even touch it. They do not loan on manufactured homes. They told me that they have to get a hold of a manufactured home person, so I got a hold of ARC down here in South Sioux and you have a copy of what he made when he came down to appraise it, just the manufactured home and the Marshfield Townhouse Manor size 14x70 is \$7,163 and he had to use a formula on that because he went by the N.A.D.A. Manufactured Housing Appraisal Guide. He said that it doesn't go back to 1971, it only goes back to 1976 and he said you could get that online and if you had any questions you are more than welcome to call him, he put his business card on there. On the improvements, the roof and the other structure that is right up butted against, was done in 1998. The rest of the stuff inside was done over 20 years ago. Mr. Jans said that making something look like it was attached and actually being attached are two different things. I have to have wiring done in the kitchen because if the refrigerator goes on and you have the microwave on, you'll pop a breaker. Underneath, a pipe broke, I went through 274,000 gallons of water and it took all of the underbelly down. That has to be replaced yet. As it sits, no I don't believe I could get what it's assessed value is being assessed at. I think it's a ridiculous amount compared to other property, my neighbors. When we were at the state board meeting, you (Dick) told them that you had called me in May of 2002 and that I refused to let you on the property and I kept telling them that no, you didn't call me. I couldn't think of anything at the time, it through me for a loop, but it popped in my head, I wasn't here. Cameras give times and dates of when pictures are taken and so unless you talked to me after June, not in May, because I got the last picture taken May 29th of the grandson in Brookville, VA, you didn't talk to me, you must have me confused with someone else.

Dick...Well, I don't think so, but that's last year's issue anyway.

Barnett...When I called the state board and asked them several questions, one of the questions I asked was you coming into closed session and giving testimony that I didn't get to hear. And the next thing I know, I get a letter from the State Attorney General asking me to file a formal complaint so that they can investigate. They will pull my phone records. You weren't to be in closed session.

Dick...I don't recall that we had any closed sessions.

Barnett...I do when you go in to determine the price, if you are going to go for or against. You are not to be in here when the board decides that.

Dick...Those are not closed sessions.

Lyle...I don't think these sessions were even closed.

Barnett...Not these open ones, just when you guys go in to decide...

Everyone...No, those are open

Barnett...Then why wasn't I notified of anything, the time. I was never notified.

Dick...You were notified at the end of the hearing that there would be one more time to get back to you. Whether you asked the time or not is not their (the Board) problem. There's no evidence given at those, they just look at the recommendation.

Jackie...There's no testimony at that time.

Barnett...Alright, I was told there was.

Bill...What do you feel is a fair price?

Barnett...I feel that I can get more than the \$17,000 that Davenport & Assoc. put on it. I feel that the state board put \$23,700, I could get \$23,000. But I don't think that I could get \$40,600 on a 32-year old manufactured home.

Lyle...Did Davenport do an appraisal or is the some stuff that they looked up in a book?

Barnett...All he did was go by the book because I wanted him to figure it the way the state figured it. He did not give me an appraisal.

Lyle...There is a difference between market value and book value. Dick, are we required by law to go by book values on trailer houses like on cars?

Dick...No we are not.

Barnett...The guy at ARC said that. We he went by book value and used a formula, it came up to \$3,500 but when he came out and looked at it he said, no, it would probably sell for more than that. He upped what it should be.

Lyle...I don't think you can use a book on this. How much land is there?

Barnett...Just a half acre.

Lyle...I think the land value is low.

Barnett...\$4,000?

Lyle...Yeah.

Barnett...Well, I didn't pay much more for that so I didn't dispute it. I paid \$4,500 for the land and that was with the well and septic system there. I have an easement with the girls next door. The septic system is on my property and both families use it.

Lyle...Well, they've got a problem.

Rick...So you think your tax value should be around \$27,000.

BOARD OF EQUALIZATION

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Barnett...I think it should be around \$23,000. I am figuring total land value.

Rick...Even with the improvements, \$23,000

Barnett...I've got all of the receipts and it only comes to \$5,200 in improvements. If you are considering the outside. I have no problem with Dick coming out to look at the house.

Dick...She did allow me in the trailer this last week and I took several pictures and I thought she might like to show you them.

Barnett...and that's fine but if you get up close to the trailer you'll see that I have 4 or 5 different sidings, none of it matches.

Dick...Picture #4, what's that?

Barnett...That's the width of the wall between the trailer and what was added. Which you know, no trailer wall is that wide. In the bathroom it shows where I had to fix the ceiling where it caved in. Picture #6 shows where the carpet is lagged in. The city builder was out there to make sure that it was absolutely not attached. Page #7, that room was put on 18-19 years ago, because we came in through the house at that time.

Dick...What do you use that room for now?

Barnett...I use it for a computer room but there are no heating vents in that room. Picture #9 shows where the tie down comes down, it shows the drippage that goes right on through the wall.

Dick...So in the wintertime, water comes down that wall?

Barnett...We had that problem, yes.

Dick...Does it happen today?

Barnett...No because I fixed that.

Dick...So it's sealed in between them?

Barnett...Now it is.

Dick...Picture #8 shows where a 2x4 is bolted to the trailer.

Lyle...Okay, You will be contacted.

Protest 002 – Thomas and Myra Gentrup did not appear before the board to present testimony to support their protest. 9:30 a.m.

Dick...It's a new home, it's on a nice piece of property. We did a Marshall Swift Cost approach on it and we came up with \$146,000 and then if you look on the first page of the attachment, he paid \$7,200 for the lot and he had a building permit for \$140,000. We came up with \$146,000. I think we are right in the ballpark. The house is brand new, there is no depreciation.

Jackie...What did he receive as a value?

Dick...\$146,725.

Jackie...No change?

Dick...That's my thought.

Rick...How much ground is there?

Dick...That lot is 100 x 142.

Protest 004 – Doris Maher appeared before the board at 9:35 a.m. to present testimony to support her protest.

Maher...I took some pictures of my home of the interior. My furnace man told me that the furnace is on its last legs. If he comes again it will be with a new furnace. I took some pictures, which are pretty self-explanatory but I think it's best to go over them. The garage needs a new door, we put in a new kitchen in 1988 and the cabinet area is very small, in fact they had to jip me out of some cabinets because they couldn't get everything in. The stove needs to be replaced. Part of the house is dark wood and part is blond. Because in 1988, my husband and I replaced the kitchen cabinets and did some refinishing on our own. My husband died in October 1988 and I chose not to refinish the whole house because it would have cost me too much money and besides living alone, why would I do that. All I want is a place to live. The bathroom needs to be refinished. The floor does have some chips in it. The basement is not completely finished, it's about half finished. I have 2 nice rooms down there. I use one for a bedroom and a small family room. The bathroom downstairs, cannot use the shower because it smelled if you did, so I use it as a little storage room down there. The tile in the bathroom is old plastic tile that was there when the house was built in the early 1960s. If anyone bought the house, they would have to use it as a fixer-upper. They would have to come in and fix lots of things up. All of the windows do need repair. The garage is not attached.

Pam...So you are requesting the valuation to be the same as it was last year.

Maher...Right, not raised up to \$78,000 that's way too much in my opinion.

Pam...Dick, what do we have for square footage?

Dick...864 and remember the cost approach gives you the value per square foot. That's at \$90/sq.ft.

Maher...I do keep up the front of the house. The neighborhood in the area, it's one of those areas where we have good homes and then down the street you have some that are not kept up as well. Also, the ground and bricks under the garage will need to be replaced. At one time, the garage did sink in the back and my husband and I had that fixed but that could happen again. Especially when you get those hard rains.

Protest 003 - Doris Maher appeared before the board at 9:42 a.m. to present testimony to support her protest.

Maher...I paid \$3,000 for that lot. That lot sat there for years without being sold. When my son stepped out of his house, he was on private property. He couldn't even paint his house without being on private property. The lot sat there for years because nobody wanted to buy it. It's not really big enough to build a sizable home. It's not accessible from G Street. If you put a driveway in there, you would have to put

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it right next to my son's lot. It would give you just enough space for a driveway between my son's property and the property next door. My son uses the lot as a garden for me. But I don't think I would get \$10,000 if that lot were put up for sale for someone to use to build a house on. I had to put fence around it because the neighbor complained of the weeds. If you look at the map you can see where it's not accessible.

Dick...She owns Lot 6 and her statement on the valuation protest is that there is not enough room to build a house on that size lot and there is no easement. I included the map, exhibit 1, and I also included the picture of Lot 12, Arbor Acres 1st filing, which is the flop of that lot except it's 10 feet narrower. Lot 6 is 60 x 130 and Lot 12 is 50 x 140. I included a picture of the house that is built on Lot 12. Based on that, I believe there is room to build a house there and according to the map there is access to a paved road.

Maher...But you would be awfully crowded in there.

Dick...Her son's lot is Lot 5. His lot is 50 x 100 and this one is 60 x 130.

Maher...The only access would be from Honey Locust. That's the only way you can get in there.

Dick...Where's your son's driveway?

Maher...It's on Hickory Circle.

Protest 005 – Earl Bowman appeared before the board at 9:47 a.m. to present testimony to support his protest.

Bowman...I don't have a whole lot to say except that I thought the price that they valued it at the first time was pretty high.

Dick...Mr. Bowman came in and we visited about it and I took a second look at it and we are recommending the requested value of \$37,170.

Lyle...You are recommending his figure?

Dick...Actually it's my figure, he wrote it down.

Protest 006 – Dennis Bauman did not appear before the board to present testimony to support his protest. 9:50 a.m.

Dick...I believe Mr. Bauman was in. We reviewed the property and we have come up with \$86,915, which is his request. So we are agreeing with that one.

That's what the computer spit out when we redid it.

Rick...And he agreed with \$86,915?

Dick...Yes.

Protest 007 – Vicki Lyons did not appear before the board to present testimony to support her protest. 9:52 a.m.

Dick...Our recommendation on this property is land at \$37,490, buildings at \$45,455, for a total of \$82,945. I talked with Vicki on the phone and told her that that's what we came up with and she understands the recommendation.

Lyle...The land is at \$37,490?

Dick...Yes

Lyle...It can't be.

Dick...That's right on Dakota. It's on that first block off of Dakota. Lot size 88 x 132.

Lyle...You had the land at \$8,800 last year, which sounds a little bit low. But I can't image \$37,000 for a lot.

Dick...We tried to feather the values off of Dakota Avenue and we went first block, second block, and we used a multiplier on the first block and then used half of that amount of the multiplier on the second block and then feathered it back in from vacated lots are selling for on Dakota Ave.

Rick...You've got the city in there buying those lots and their motive for buying those lots...

Lyle...Those are not nice transactions. That's \$426/sq.ft. for a residential lot. That's not happening. I agree it's commercial property, but there's a residence there. I'm not arguing the \$82,945, that's probably about right but the land value is skewed.

Jackie...I agree with Lyle. Is that process being used with everything, Dick?

Dick...That process is being used as you come off of Dakota Avenue. (Explained the multiplying factor again.) If that were not on Dakota Avenue, it would come up at about \$12,000 for the land.

Jackie...How much for the second block?

Dick...On the second block it would come up to about \$18,000 total. So, my recommendation is \$82,945.

Rick...So you are going to adjust the land value then...

Dick...I'll sure take a look at it.

Protest 008 - Anna Jane Kellogg did not appear before the board to present testimony to support her protest. 9:55 a.m.

Dick...She bought that lot in November of 2002 and paid \$6,000 for it.

Jackie...You are recommending no change?

Dick...Yes.

Lyle...That lot was on sale for years before she bought it. That's commercial property, I don't think you can build a house on it.

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Protest 009 – Charles and Patricia Polley did not appear before the board to present testimony to support their protest. 9:56 a.m.

Dick...Our recommendation is \$76,250 which would be basically no change. The land is valued at \$8,875 and the buildings at \$67,375.

Jackie...What's that per square foot?

Dick...\$78/sq.ft.

Protest 010 – Jay Bowman did not appear before the board to present testimony to support his protest. 9:57 a.m.

Dick...We are recommending lower than his request. We have a lot value of \$14,695, an improvement value of \$50,830 for a total of \$65,525.

Jackie...What was your rationale on that, Dick?

Dick...When we looked at it the first time, we didn't take into consideration that it was a dead-end street. So we put some more depreciation on it. We put 15% economic depreciation because of the dead-end street.

Rick...So you've got it at \$55.34/sq.ft. then.

Protest 012 – Louis Eriksen appeared before the board at 10:00 a.m. to present testimony to support his protest.

Eriksen...I've got a house in Homer and would like to keep the same valuation as it had last year. It's an old house, over a hundred years old, has no basement, has a sandstone foundation.

Pam...It looks like the lot has the same valuation but there was an increase in the building price.

Lyle...Do you rent this out or do you live there?

Eriksen...I rent it out.

Lyle...What kind of rent do you get?

Eriksen... \$350/month. I'll probably have to raise it because they are raising everything else in town.

Dick...We ran a cost-approach on it and got \$24,415 and also ran a sales-approach and got \$31,465. Our recommendation is that it stays at \$25,765.

Lyle...Did you do an income-approach on that, Dick?

Dick...No

Lyle...The income-approach would probably put it over \$30,000

Dick...We have been using 110 as a multiplier so that puts it at \$39,000.

Pam...On the comparable sales, on the second one, that was an actual sale that took place in 2000?

Dick...Yes

Lyle...Did you do square footages on these comps, Dick?

Dick...Sale price per square foot runs from \$25-53 depending on the comp. We tried to stay in Homer for the comps instead of going out of town so you've got one in there that's a story and a half.

Protest 021 – Louis Eriksen appeared before the board at 10:00 a.m. to present testimony to support his protest.

Lyle...Have you looked at this one yet, Dick?

Dick...Yes, Maddie and I have gone over there. We are convinced that the classifications we have and the LBG code and the land use are correct and for that reason we are recommending no change. We have 62.72 acres of dry land, 40 acres of grass, 23 acres of heavy timber...

Eriksen...It's heavy, have you ever checked it?

Dick...20 acres of waste and 5 acres of site.

Lyle...Is this the house you live in?

Eriksen...Yes. It also has 5 creeks running through it and heavy timber. 169.9 acres is farm ground.

Rick...Where is this?

Eriksen...Four miles west of Homer.

Pam...His house value went up from \$23,305 up to \$25,090, what's the rationale for that? That also included the outbuildings?

Dick...Yes.

Jackie...Do you have any cows in there?

Eriksen...There are cows in there but they can't get anything because it's just bushes. I'm protesting because they've got the timberland up to what that guy next to me paid. That's ridiculous. That neighbor paid over \$900/acre but how can we go by what someone else buys and stick it back on us guys that have lived there all our lives?

Rick...Did he buy it for development?

Eriksen...He put a house on it, that's it.

Lyle...The assessor's office uses more than one comparable sale.

Pam...That wouldn't be a comparable sale.

Dick...We used 34 sales in the computations to arrive at 2003 land values and those sales indicated very clearly that we had all of our grass and timber land priced too low and all of our dry land farm ground priced to high. If you look and the ag land value changes for 2003 you will notice that we lowered 10 of the dry land farm ground values but we had to raise the grass and tree cover values considerably to get into the requirements of the law. What we've done is tried to bring these values together so that we can meet the statutory requirements of what the constitution requires. I agree with him that this land is not worth that kind of money but the fact of the matter is that the sales set the precedent. In that sales file, we have only one sale that is under 40 acres. The sales that I used to establish this value were all large chunks of ground. That means we are not pricing them on a lot basis.

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Jackie...So you took the median on that chart?

Dick...Yes

Jackie...And that's how the state sets it up.

Dick...The legislature determines how this property is going to be valued based on the Constitution and what the Supreme Court tells them. Up until the middle 1980s, this land was valued on a production basis. It made a lot of sense. We have a chart (shows a chart of sales in the area). If you look at this chart, this green line is our two mark areas, and you can see all of the pins on here, these were all of the sales. It isn't like they are concentrated in one place, they are not all on small pieces of ground. It is well distributed, the size of the ground is distributed anywhere from 40 acres to 270/300 acre sales. And that's where it's coming from.

Rick...But I know of sales that are coming into these sales that you have there that are investors and they're taking their money out of money-market accounts because they can get better returns by buying land and they have told me this.

Dick...But they are creating the market, Rick.

Rick...I understand that, but to pass it onto the farmers, I don't feel is fair.

Jackie...and it really isn't and we go back to the argument that we have every year and until the legislature changes the formula and puts part of the formula as cost...

Dick...The only way it's going to be fair is...

Jackie...Income producing.

Dick...The way the law is written, we have to base it on sales and what those sales generate for a probable value. That's where it comes from.

Bill...What good is this land, Louis?

Eriksen...The timber is worthless.

Bill...Well, then I don't feel it's fair.

Eriksen...It's burr oak trees

Dick...I don't make the rules, I just try to follow them.

Jackie...Dick, was there any rationale for the buildings going up?

Dick...They didn't go up. They stayed the same.

Jackie...I have two different figures

Dick...If you total the improvements plus the outbuildings, you'll find that they've stayed the same for the last three years.

Lyle...That value on the homestead seems awful low.

Eriksen...It's a house that's way, way, over a hundred years old. No basement and has a sandstone foundation.

Protest 013 – Leo and Jacquelyn Pigg did not appear before the board to present testimony to support their protest. 10:20 a.m.

Dick...He came in and I visited with him. I went out and looked at the house again and I changed our opinion on the value on the house and I now have the house in accordance with his requested values. Those numbers were actually the ones that I came up with when we redid it. We are recommending \$79,815.

Pam...How do you get that? You have what it goes out as being assessed using the same calculations I assume, and then you get different numbers when you run it again. What's the factor there?

Dick...I changed the condition on the house.

Jackie...Total area is 1507sq.ft., what would that be per square foot?

Rick...\$52.96/sq.ft.

Jackie...How old is the house?

Dick...Built in 1972.

Pam...What's the range of conditions? This one has a condition of badly worn.

Dick...We use numbers 10-50, if we thinks it's halfway between badly worn and fair, which is what this is, it would be a 15, that's why it shows badly worn. 20 is fair, 30 is average, 40 is good, and 50 is excellent. I get in a lot of hot water over that term badly worn. This house needs updating in my opinion.

Lyle...That just seems awfully light, \$53/sq.ft.

Rick...So you are recommending that we stay at \$79,815 on that one.

Dick...That's my thought.

Jackie...That might be one we might want to go see.

Protest 014 – Mark and Pamela Stines did not appear before the board to present testimony to support their protest. 10:26 a.m.

Dick...We are recommending no change. He paid \$77,500 for it in December 1998.

Lyle...And you're recommending the \$89,510?

Dick...Yes.

Pam...Is that pretty comparable to Dakota City?

Dick...I think it is, \$84/sq.ft.

Lyle...I get \$81/sq.ft.

Dick...You're right. The cost-approach on that came up a little higher, \$93,115 which is a \$4,000 difference than what we have there, just a difference of opinion.

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Protests 015-019 – Jack Vitito appeared before the board at 10:30 a.m. to present testimony to support his protest.

Vitito...For the fifteen years that I've had this, the only reason that I've ever come down here in front of the commissioners has been because the accessibility of the road and the bridge. Since the beginning of this problem, I have graveled the road, so that's eliminated and the bridge was fixed 4 or 5 years ago which has been a big improvement, but I did bring some pictures taken after this last big, heavy rain, June 9th. Mr. Erickson has been out to observe this problem and I have some earlier pictures that were taken of this bridge approach with the water over the bridge. This is the only accessibility road into my property. There's nothing else on there. I do not raise a crop. In the years that I've owned it, I've never made a dime off a crop. I don't have livestock and the only improvement as far as the ground itself, I did mow down sumac on the inside of my gate so I could get in there. Since I began doing that, I keep it mowed down in order to control that. The property is 97-98% timber ground, hilly ground. I didn't realize that timber ground was more valuable than farm ground. The road is not maintained by the county. It's not a state road, it's not a county road, and it is also not classified as a minimum maintenance road. I was told that it was classified as a field road. As far as I know, that's the classification it still has. One time I know you commissioners were out there on a road inspection and prior to the gravel on the road could not get down the road because it was muddy, that's how bad it was. I have not bitten the nail since then because it seems if you improve your property, you get dinged for it. That's where I stand on this. I had gravel clear down to the bridge approach until June 9th, that's what I fight. The road continues to wash away.

Jackie...What creek is that?

Vitito...That's Elk Creek. I'm not the only one that uses that. Bill Wellington farms the ground outside my gate. They have to get their equipment across that bridge. Arnie has been pretty good about keeping the bridge clean, but other than that, it's my baby to take care of.

Rick...It's a county bridge?

Vitito...Good question Rick, I couldn't tell you but I do want to reiterate that Arnie has come in to help clean things out. I didn't buy the property to sell it. I don't intend on selling it. My kids and I have already discussed it. They're going to take it over. We're not going to sell it off for real estate or anything else.

Rick...And there's no buildings out there?

Vitito...Just my '70 trailer and the metal shed there.

Dick...New values are due to recounting the tree acres and adjusted trees for more canopy. With the exception for one parcel, we changed every parcel, 4 out of 5. On parcel #220061823 the new value is \$15,420 as opposed to \$20,710. On parcel #220064881 the new value was \$19,365 opposed to \$25,265. On parcel #220064989, the new value was \$21,750 opposed to \$24,210. And on parcel #220064806, the new value was \$10,710 opposed to \$19,960, which gave us a net difference on those four parcels of \$22,900. The only parcel where the value did not change was the parcel where his trailer sits. We looked at that a couple years ago and made some adjustments at that time and haven't seen any reason to adjust it since.

Maddie...The recount was done partly thanks to Jack for bringing his maps in from the Farm Service Agency Office. So we used those in conjunction with our soil maps and updated this.

Pam...Do those new valuations sit well with you?

Vitito...From the last time, yes. I just couldn't understand this new assessment value that was just issued. If they were to remain the same that would be fine with me. This timber ground, the accessibility, the creek...

Protest 020 – Francis "Hank" Hurley appeared before the board at 10:45 a.m. to present testimony to support his protest.

Pam...How old is that building?

Hurley...75-80 years old

Rick...This is where you have your antique shop?

Hurley...Yes

Lyle...have you guys met on this yet?

Hurley...I met with Dick for a little bit, just trying to get some comparisons of real estate in the area.

Lyle...Was this your figure, the \$12,885 Hank?

Hurley...Yes, that's the old figure.

Bill...Why would that be so much higher, Dick?

Hurley...That's a 138% increase.

Dick...Because we went in, and after the storm, we totally redid Jackson right down the Main Street. We've had some sales in Jackson.

Lyle...Well, that's the number one complaint we here, how much the increase was, normally that indicates that you've been getting by with something for the last couple of years.

Hurley...I did not contest my land that went up by the river. I didn't have a problem with that, but it wasn't my fault that whoever we had in here before didn't do the assessment right. My assessment is going up, my taxes are going up. My taxes went up 100%, they doubled up there. I didn't complain about it. But it's not my fault that someone screwed up. Why wouldn't they stair-step this up instead of one lump sum.

Lyle...I agree, it's sticker shock when you get a big increase in one year.

Hurley...I am opposed at any system of valuation that could possibly raise taxes. I've got a little stinkin' building there, struggling to keep it open and all of a sudden, 138% increase on that little building. I'd be better selling it and getting out of business. It's not worth \$29,280.

Rick...I agree with that.

Lyle...What kind of sales have there been in Jackson?

Dick...The big influence of course has been the stuff that the phone company and the bank bought.

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Hurley...The bank bought that ground over there for \$85,000 from the school rather than giving them \$10,000 and donating the balance to the church and using it as a tax write off. So that increased all of our valuation. That's crazy.

Rick...What is the value on the place that used to be Kavanaugh's house?

Dick...About \$120,000

Rick...What I'm getting at is if the bank paid \$85,000 for that lot than that's putting Kavanaugh's at \$85,000 too.

Dick...But it isn't just the land we are looking at. If I were to raise the land up to what the sales in Jackson indicate and done the whole town we would have had \$20,000 lots all over Jackson. Next year I'm going to catch it again from the state because I don't have my Jackson land values up right. I'm not the one who makes the call if it's a good sale or bad sale. That comes from the reviewers in Lincoln. But once they say it's a good sale, I have to use it.

Lyle...Do you have any basis for your figure Hank...

Hurley...In comparison to some of these others and really all I have to compare it against is the old school, the bar, the Quick Stop in Emerson, but I'm compared in Jackson to the two biggest ones.

Rick...Dick, do you think you need to go back down to look at Hank's building?

Dick...No.

Hurley...Do you have a recommendation Dick?

Dick...Yes, \$26,490. That's \$23,240 on building and \$3,250 on the land. Keep in mind that the Lariette sold for \$80,000.

Rick...What do you think of that Hank?

Hurley...Well, it's a step down.

Protest 022 – Louie Rickwa appeared before the board at 10:57 a.m. to present testimony to support his protest.

Rickwa...After speaking to Mr. Erickson about my assessment, he explained to me that there was a data entry error in the computer that made my assessment incorrect.

Jackie...Did you have a recommendation Dick, after the data re-entry?

Dick...\$6,250 on the land, \$3,655 on improvements for a total of \$9,905 and that's his requested value.

Protest 023 – Roger Monk appeared before the board at 11:00 a.m. to present testimony to support his protest.

Monk...In 1999, me and Susan purchased a house on 519 East 20th and I purchased the house for \$20,000. Now we got a letter from you guys saying that the value was \$42,000. I put a new roof on it and painted it and probably have \$5,000 into it right now, but I want it to be worth that much money, but it's not worth that now. If I put it on the market today, I would be lucky to get \$30,000 for it. Within the next 3-4 years, I would like to have it up \$45,000-50,000. I think it would be a good improvement for South Sioux if we could work together to bring the house value up to that standard. But you're going to have to give me a little time.

Rick...What's your recommendation Dick?

Dick...I believe that \$42,840 is appropriate. We're showing it at a condition level of 15, somewhere between worn-out and fair. I think there are sufficient sales to warrant the \$37/sq.ft. value.

Monk...I think the fair market value would be right around \$29,000-30,000.

Lyle...Is the house vacant?

Monk...No, it's rented.

Lyle...What kind of rent do you get?

Monk...I get \$200/month. I've got a young lady living in there with two children. A single mom.

Dick...Is she a relative?

Monk...She's Susan's daughter, yes. It sat empty for 5 or 6 years and it was ready to get condemned. I treated it for termites, that cost me \$1,700 and do have some money invested in it.

The Board recessed for break at 11:05 a.m. and reconvened at 11:15 a.m.

Protest 024 – Joseph and Margaret Cote did not appear before the board to present testimony to support their protest. 11:15a.m.

Dick...His statement is that "this is a parcel of a 160 acre farm that we sold years ago. The purchaser only wanted the farm ground. This is about 71.21 acres of complete bluff. We pay taxes on it every year but have never used it for anything – all trees." We currently have 39.21 acres of heavy timber, 32 acres of waste. We've got the whole thing into heavy timber and waste. We don't have any place else to go with this. We are recommending no change and the value we are recommending is the current assessed value of \$14,515.

Rick...Prior to that it was \$10,195?

Dick...That could be, I don't have that in front of me.

Maddie...The \$10,195 is the current value for their heavy tree cover acres – 39.21 acres times \$260.

Rick...Then you don't have what it was last year.

Dick...I don't have that.

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Protest 025 – Richard Pruehs appeared before the board at 11:20 a.m. to present testimony to support his protest.

Pruehs...I just made a comparison to the lot right next to us and ours was considerably higher. In the 700 block of Dakota Avenue.

Lyle...Next to Ingalls Car lot?

Pruehs...Yes, to the South.

Dick...Dick came in and we visited about it and after talking to him, I decided to make an adjustment because it had to go with the adjoining property as a parking lot because it wouldn't stand well alone so I adjusted it down 15% and that's where the \$28,978 came from and that's our recommendation.

Lyle...Is that in line with the neighboring property?

Dick...I think so.

Lyle...That would be an 80 x 120 ft. lot, right?

Pam...That's all paved too?

Pruehs...Yes

Rick...That has an alley too behind it, right?

Pruehs...There's a vacated alley to the south of it. The city has easements through there. Our paving doesn't cover the whole lot. We're back 6 ft. from covering the whole lot.

Lyle...That's still the first block off the Avenue?

Pruehs...Yes.

Protest 026 – Joseph and Jean Logan did not appear before the board to present testimony to support their protest. 11:24 a.m.

Dick...He was in and visited with me and my recommendation is \$30,960.

Pam...What's that based on?

Dick...We didn't have the depreciation where we thought it needed to be.

Protest 027 – Charles Strong did not appear before the board to present testimony to support his protest. 11:25 a.m.

Dick...This is a little house up on the river. This is little in relationship to the other houses around it. His big issue is the fact that he actually has no easement or access to it. He crosses across his son's property now to get to it. He got a raise out of the Dakota City thing and after going up and looking at it, and taking the easement into consideration or the lack thereof, we came up with a recommendation of \$85,345. Of that, land is \$15,125. The difference between his number and my number is that we treat everyone exactly the same and let the computer generate the value.

Pam...So you kept the house the same and recommended changing the land value.

Dick...Yes

Pam...Is this to the north of the boat dock?

Dick...I think it is.

Pam...Do you value anything they have as far as boat docks?

Dick...We have not picked up boat docks as this point. The thing you need to remember is that we are in mass appraisal so there are a lot of things that we don't include every time like the paving in the driveway, we just move on the assumption that that falls into the total value. (Dick went on to explain the mass appraisal process.) On that same parcel, there's a map that shows what he has. He doesn't have anything that goes out to the street that he actually owns. His son owns lots 4,5, and 6 and the north half of that alley to the south of 4,5 and 6. But he still doesn't have a titled easement.

Pam...Who owns lot 7?

Dick...I don't know. That's 7th street vacated.

Lyle...That seems awful cheap.

Dick...If you look at the pictures, there's his house and there's one of those nicer homes. You can see there's quite a difference so he's going to be considerably lower.

Lyle...Any house that's livable in halfway decent shape and sitting on the river...he's got about a 115 ft. riverfront. But with no access, I don't know what you would do.

Dick...We don't have the option of saying that I don't know what to do about it so I won't value it. We've got to put a value on it somehow.

Jackie...So how is the value \$95,845 that he received as his new value?

Dick...The \$95,845 was reached assuming he had access. When he protested, he came in and proved that he didn't have access. So we put some additional depreciation on it.

Lyle...I don't think you could sell the house the way it is.

Rick...Not without a permanent easement.

Protest 028 – Robert Anderson did not appear before the board to present testimony to support his protest. 11:34 a.m.

Dick...When we ran it through the cost approach we came up with \$106,825. That's the number we used when we ran it through the sales comparison approach and we came up with \$101,040. It's a matter of consistency. I'm more comfortable with the cost approach because those depreciations are generated by sales. So my recommendation is no change. \$90/sq.ft.

Lyle...Well, you've got a good comp across the street. This has a double attached and double detached garage.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest 029 – Edward and Karen Mitchell did not appear before the board to present testimony to support their protest. 11:37 a.m.

Dick...In reexamining the tree cover, it changed the value from \$52,070 to \$40,725 and that's our recommendation. That gives us 34 acres of tree cover and 46 acres of grass.

Lyle...How many acres, 72?

Dick...80

Maddie...They provided us with a map from Farm Services, so using that and the soil maps. It had been a number of years since we had done a land-use study so it's very helpful that they bring in the Farm Service Agency maps because things happen.

Lyle...Where is this land?

Rick...Out by Hubbard.

Dick...Section 1 of 28-6

Rick...In the typed section of his protest he says that at this time we are requesting a reduced assessed valuation of \$12,000 or 75% of the market value of this property.

Dick...He's saying the market value is \$16,000. He purchased it in 1996 for \$16,000.

Rick...He got a buy then.

Protest 030 – Lois Adams did not appear before the board to present testimony to support her protest. 11:40 a.m.

Dick...This is a 7 acre plot out near Waterbury. It has 1 acre of road on it, 6 acres of grass and I'm recommending no change. If she wants to sell 7 acres in the area of Waterbury for \$4,000 I be more than glad to take her up on it.

Jackie...Is this where she lives up there?

Dick...I don't know. I didn't even go look at it.

Maddie...This extends over the section line adjacent to where she lives. It kind of juts out and that's why it's a separate parcel.

Lyle...She's saying that 2 acres of it is road.

Maddie...One acre is according to the map.

Protest 031 – Thomas and Ellen Brewer did not appear before the board to present testimony to support their protest. 11:42 a.m.

Maddie...This would be the area north of Tompkins area. North of the old Sawmill road.

Dick...North and west of Tompkins. It's a very diverse neighborhood. This is a mobile home with a basement under it. We went out and looked at it and came back and refigured it. This is one that was done a couple years ago and we left the land value the same at \$8,200 and came up with an improvement value of \$95,145 for a total of \$103,345 and that's our recommendation. That mobile home out there will sell for that.

Pam...That change reflects perhaps the garage not being there?

Dick...Yes

Lyle...It's only \$58/sq.ft.

Dick...It's got a full basement. Basements are worth \$10.

Rick...It's 26 wide by 68 long.

Jackie...In 1999 the improvements were \$119,000.

Dick...In 2000 they did the reval, Great Plains did, and that's where the \$108,000 came from. And we hadn't visited the property since that reval. So we visited the property when they filed their protest and came up with \$103,000.

Protest 032 – Donald Saeger did appear before the board at 11:50 a.m. to present testimony to support his protest.

Rick...When that place first started, it was nice. It has gone downhill.

Lyle...Does the car wash even operate yet?

Dick...Yes, if you look at your pictures you'll even see cars in there.

Rick...I think it's just a parking area.

Dick...When we redid it, we came up with a total of \$111,425. Land at \$41,110 and a building at \$70,315.

Lyle...So it's 100 x 288. You're only at \$28.86/sq.ft. That's pretty decent for a heat-controlled building.

Saeger...I've got no problem with that.

Protest 033 – Donald Saeger did appear before the board at 11:51 a.m. to present testimony to support his protest.

Saeger...That's my house.

Dick...We're recommending no change.

Saeger...What I have in my neighborhood, Lyle, you know where I live, Ted does too, I've got houses across the street that have 3 families in a single family dwelling and it's not only on my street in South Sioux. I don't know if you guys get into that, but that's one of my major complaints. They pay essentially single real estate taxes for 3 families, single garbage, electric, water, sewer, and yet they supply 3 families worth of kids going to school.

Lyle...I'm not going to dispute any of that but that would fall under the city of South Sioux City and Zoning because you are only allowed a certain number of people per square foot.

Bill...You should bring that up with Lance or the city.

BOARD OF EQUALIZATION

RECORD BOOK 3

Saeger...I understand that the Hispanics elevated the cost of housing because they were paying an inflated price, I don't think it's fair to be penalized because someone paid too much for a house.

Lyle...These are market fluctuations that we have no control over.

Protest 034 – Donald Saeger did appear before the board at 11:55 a.m. to present testimony to support his protest.

Dick...We have that at a land value of \$6,106, improvements at \$36,060 for a total of \$42,165. That's at \$43/sq.ft.

Saeger...That's a 51% increase. I think that's a little out of line. I have pictures. That house has termites. I just purchased that house because my daughter fell on hard times and it's a rental property but I'm not collecting anything, in fact it's costing me.

Dick...What did you pay for it?

Saeger...I paid \$40,000. That's before I knew it had termites. I have pictures of damage to the house. I don't think it's worth that.

Dick...The reason that the percentages vary is because we went in and did a total evaluation of the north end of South Sioux. So last year's value has no relevance to this year's value.

Saeger...Well it does for taxpayers.

Dick...We started over from scratch and totally re-measured and re-photographed everything.

Saeger...Did you notice under every window that there's termite damage under every window

Dick...We have the condition of your home as just a little bit above wore out. Which means its pretty close to getting a red tag. At the same time we look at everything that sells. The stuff that sells creates the market, that's what we have to value it on. What we do is take what sold and look at the condition of the house and the quality of the house that sold and we arrive at a market generated depreciation from that...

Saeger...Some of the practices of financing a house in South Sioux is such that if I want to buy a home for \$50,000 and he wanted a \$3,000 down payment, he would just write it up for \$53,000 and there goes my down payment. Now my house is inflated to \$53,000. What a house sells for is not always what the house is worth.

Dick...Did you buy this house on contract?

Saeger...No

Dick...Did they inflate the price on this one?

Saeger...No they didn't but your comparing it to maybe houses that are. You're not taking my house into consideration; you are taking houses like it into consideration.

Dick...Okay, you're right I am.

Rick...You paid \$40,000 for the house and you want it valued at \$28,475?

Saeger...Yes, something like that. When was this appraisal done?

Dick...Last summer.

Saeger...There were no termites then, but there are now and I'm paying on what is there now.

Dick...Where there any there Jan. 1?

Saeger...No, I don't know. I just found them. It was soft below the windows.

Dick...The assessment date is Jan. 1, 2003 at 12:01 am.

Lyle...Does this have a full basement?

Saeger...Yes it does. I just want you to come down a little bit on this.

Lyle...I have trouble believing that this house wouldn't bring \$42,000.

Saeger...Let's be realistic. There isn't anybody that has full assessment on their house.

Lyle...I would agree with that.

Saeger...Assessment is always behind retail price.

Pam...How much does it cost for a termite treatment?

Lyle...About \$900. At a 93% market value that house would be at \$45,000. I can't help but think that we're right in the ballpark, Don. That's only \$43.83/sq.ft. That would be in the bottom end of the scale.

Saeger...If that's what you think. I think it's a little high.

Lyle...I assume that you have a number of comps for this type of house Dick?

Dick...Oh yeah. We're real solid on comps for the lower end homes. A lot of them are moving.

Chair Todd recessed for lunch at 12:05 p.m.

The Board reconvened at 1:30 p.m.

Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.

Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization

Protest 073 – Jim Bishop did appear before the board at 1:30 p.m. to present testimony to support his protest.

Lyle...Is this where you live Jim?

Bishop...Yes

Dick...We have not done Dakota City yet, so anything in Dakota City we are looking at for the first time. We went out and checked the measurements and took some new pictures and ran it through the computer and we came up with \$9,450 for the land, \$58,265 for the buildings for a total of \$67,715. It's a 1994 doublewide mobile home.

BOARD OF EQUALIZATION

RECORD BOOK 3

Bishop...My taxes were too high. I've been a resident of Dakota County for 50 years. I've worked out at IBP for 30 years and I don't make much money out there. I don't want to have to leave Dakota County.

Protest 074 – Thomas Bernhardt did not appear before the board to present testimony to support his protest. 1:35 p.m.

Dick...We went back to take a second look at this based on some of the information that she provided and we came up with a recommended value of \$54,500.

Jackie...Is that house on East 13th?

Dick...Right

Lyle...She's across from the old Junior High. I sold them that house.

Dick...I wanted to see the basement on this house because we've ran into a lot of basement problems in that area but I couldn't get to the basement walls because there were only little tunnels down there. The basement was just leveled with stuff.

Lyle...They sold part of that lot.

Pam...So this is about a lot and a half?

Dick...It's East 36 ft of lot 20 and all of lot 21. It's probably about a lot and three-quarters.

Pam...That land value looked kind of high but that would be more than a lot. How close would this one be to Dakota Avenue?

Dick...Second block

Lyle...First block, there's only one block there.

Pam...So does that change your land value?

Dick...Not now.

Protest 075 – Jean Turner did not appear before the board to present testimony to support her protest. 1:40 p.m.

Dick...It was a house that had assisted living for awhile here in Dakota City. She's had it on the market. Couldn't get it sold. We went out to re-measure and came up with a total value of \$160,090. It sits on 6 lots. Total land value is \$14,175 and total improvement value is \$145,915.

Lyle...How old is that place?

Dick...1995

Maddie...They weren't in business a real long time.

Pam...3100 sq.ft.?

Jackie...Where is this?

Dick...Kind of over behind Hungry's. It would be great as an assisted living place or as a foster home but as a house they are going to be hard pressed to find someone who wants it.

Pam...Did they build it?

Dick...I guess they did.

Maddie...The lady had an assisted living business there. They weren't there a real long time and then she moved this over to her own home in Sioux City.

Lyle...It 97 feet long.

Maddie...Rachel's Haven is what it was.

Protests 038-071 – Nancy Budreaux of ARC Communities 2 LLC did not appear before the board to present testimony to support her protests. 1:45 p.m.

Pam...Did they file on every property that they have?

Dick...They filed on all of the new trailers that they have bought in the last year or two. I talked with their San Antonio office and I talked with...the parent company is ARC Communities. They are the ones who own the trailers parked out at Siouxland Estates, which is the old Freeway trailer court. They bought these mobile homes from their own subsidiary. My contention is that they probably bought them at dealer cost. I talked to them and the guy in San Antonio said that no, everyone stands alone. But the dealer in this case is not the Homesmart out here. The dealer on the real estate transfer statement is ARC Communities out of Denver. They didn't actually run them through this local dealer; they went through the parent dealer, through wholesale as far as I'm concerned. Yesterday, I took one of these properties and went out to the dealership out here and told him what I wanted to buy and what it would cost me and it was considerably more than what they have listed so to me, that was additional evidence that they had paid wholesale price.

Lyle...How new are these?

Dick...Almost all of them 2002 or 2001. There are three in there that we need to talk about separately.

Lyle...So there's book values on all of these?

Dick...We have a mobile home valuing process program in our computers. It's valued through Marshall & Swift.

Lyle...That's where you arrived at your values?

Dick...Yes

*Protests to be considered

Protest 044:

Dick...That's a 1991 Sharlo and when we ran that through using our established depreciation tables we came out with a value on that home of \$17,695 and that trailer is 12 years old. We got it 40% depreciated from the replacement cost new. The value new on that trailer would be around \$29,000.

Lyle...From the protest, what was the original \$27,395?

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...That's what we originally had it valued at. That's my error because I didn't catch the fact that there were three older ones in this. I thought they were all brand new.

Protest 053:

Dick...That's a 1995 so it's 8 years old and we're showing a value on that one of \$21,574 which is what we recommend we lower it to.

Jackie...Same thing, depreciation?

Dick...Age, yeah, we didn't catch it. We made the assumption that they were all new.

Protest 055:

Dick...That's a 2000 so it's a couple years old. We came up with a value on that one of \$30,190. Those are the only three in that pile of 28 that I would recommend a change on.

Lyle...Are these all rented?

Dick...I'm sure they are but I can't attest to that because I haven't checked the trailers.

Lyle...So unless you got inside of these and the condition was less than normal, there's no basis to protest anything other than book value.

Dick...Right. They bought them at wholesale and their contention is that, according to their protest, that the above requested valuation is the purchase price of the subject property. I don't care. If they bought it under special conditions, I don't care. If I could go down and buy that same trailer for the \$9,500 that they claim they bought it for then we would have an issue. But I went down yesterday and the salesman quoted that same trailer that's on lot 4 (protest 038) for \$38,000. We're within 10% I'm tickled to death.

Lyle...Well I don't have any problem with any of those.

Jackie...I don't either.

Protest 072 – Betty Barker did not appear before the board to present testimony to support her protest.
1:53 p.m.

Dick...701 D Street. She has 6 lots. The house is very well kept, very neat, very clean. It's a nice property. I don't feel that we are out of line with the \$70,510 that we've got on it. It needs a little updating but as far as being neat, it is.

Jackie...How old is it?

Pam...1930s

Jackie...Value per square foot \$81.61/sq.ft.

Dick...Understand that there's a huge lot that goes with that. It's a lot of land, a whole half of block.

Pam...When you did your value per square foot...

Dick...That's everything.

Pam...This one has a badly worn condition.

Dick...That's more relative to updating. When we look at condition, we take a lot of things into consideration.

Protest 076 – Terry Muff did appear before the board at 1:56 p.m. to present testimony to support his protest.

Muff...We are currently at \$444,395 and the new assessment would be \$470,170. It says improvement on the building value. We haven't done anything to the property. They are only a year older. I don't see the improvement. But my biggest concern is in 1995, the taxes we were paying were \$285,000. If this were to hold true at \$470,000 that's over a 70% increase in 8 years. Every year it's 25, 35, 40 thousand. It's ridiculous. I've talked to people and nobody's taxes are 70% higher than they were 8 years ago. It's got to stop.

Lyle...For valuation purposes, the term improvement does not mean to make better. Improvement means there's something built on the real estate.

Muff...There has been nothing built in the last year.

Lyle...No, I mean the buildings that were there and are still there are called the improvements.

Muff...Okay.

Lyle...So that doesn't necessarily mean a change Terry.

Muff...It doesn't warrant 8, 10, 12% a year.

Lyle...Dick, did we have an increase or something?

Dick...We went through an increase on retail sites and this is one that I picked up for next year, and when we go through the re-measure and everything, I came up a recommended value of \$456,260. I get \$229,590 for the land, \$226,665 for the improvements.

Pam...So that's a little smaller increase from last year.

Dick...It was a result of all retail sites getting an increase. This one was on our pickup work for this year. What you're looking at is actually next year's value.

Lyle...So instead of \$470,000 you're talking \$456,000?

Dick...Right

Lyle...So it was a state mandated thing that you rolled back?

Dick...Right.

Lyle...Are you with us on this Terry?

Muff...I don't know how the state...I'm sure they have a formula. I would rather soon keep it at \$444,000 but you guys are going to do whatever's right.

Lyle...Unfortunately, there's a limit to what he can do and what we can do. Most of this work is mandated by the state. If they take the sales records from South Sioux and they say that the property is selling...they walk in and say what the new assessed value is. We have fairly narrow parameters.

Dick...Every year we look at the statistics of what sold in commercial, residential, or agricultural property and we compare the stuff that sold with what we have it assessed at and that generates what they call a level of assessment, and basically what they do is take the assessed value of every property and they divide that by the sold price. For instance if something sold for \$100,000 and it was assessed at

BOARD OF EQUALIZATION

RECORD BOOK 3

\$80,000, they divide the 100 into the 80 and come up with 80%. After all of those percentages are arrived at, we put them in order from the smallest to the largest and the one right smack dab in the middle is considered the level of value or our median percentage. Anytime that falls under commercial property and that falls between 92% we're obligated to bring it back above 92%. Anytime it falls above 100% we're obligated to bring it back down.

Lyle...Those sales on Dakota Ave. that the city is involved with, the state counts those?

Dick...Yes.

Lyle...All of that stuff that the city has been buying for expansions, the state counts those as sales, they are not good sales.

Muff...No, they are paying those people whatever it takes to get them out of there.

Lyle...Until the laws change, we are stuck with them.

Dick...This comes out of the Reports and Opinions, prior to any adjustments, our median level for commercial property in Dakota County was \$87,000 which means I am 5% low. My occupancy code for retail outlets with 15 sales was \$85,000 so that's one of those that I raised to get up...would have forced us to raise every property 9%.

Protest 077 – Terry Muff did appear before the board at 2:07 p.m. to present testimony to support his protest.

Dick...They paid \$70,000 for it back in 1999. We came up with \$77,455 so we're probably low.

Protest 078 – Terry Muff did appear before the board at 2:08 p.m. to present testimony to support his protest.

Pam...So the new value is due to the retail adjustment?

Dick...No, that's one that we re-measured this last fall.

Pam...Did you re-measure the lot or the building?

Dick...What we do is when we do a re-list, we just start from scratch and run the whole thing through.

Pam...The value per square foot is \$188.

Lyle...That building doesn't even count. If that was bare land, he would be asking more than \$135,000 for it.

Jackie...Yeah, he would be smarter getting rid of the building.

Lyle...That little glass shop goes with that...that's not shown on here.

Bill...Oh, Jackson Glass.

Lyle...That goes with this.

Pam...The property is 180 x 120. Does that sit right on the avenue?

Lyle...8 lots? Those must be 22 footers.

Maddie...That's possible.

Bill...You have to have 44 feet to build a house, don't you?

Lyle...City code has changed. If it's an existing lot, if it's platted, you can build, but if you are going to plat lots now you need a 6,000 sq.ft. minimum.

Protest 079 – Terry Muff did appear before the board at 2:09 p.m. to present testimony to support his protest.

Muff...I bought this ground in December and that ground had been on sale for months. I ended up buying it for \$35,000 which you have statements supporting that. I even gave you the title insurance one just to be sure that I wasn't showing you the wrong purchase agreement. How do you go from \$25,000 to \$96,000? Even if there was no sale and there was, a bonafide sale, how does that happen Dick?

Dick...It's been \$96,000 since we revalued that end of town a year ago. That's a full city block and a little bit. What we've done is we've gone in and tried to find other large parcels similar in size to that that have sold to set the value for this one.

Muff...Here's our actual sale here and it wasn't something done in the middle of the night. It was for sale for months and months. I made an offer and the guy took it and I was sick because I figured I paid too much for it. There was no negotiating. \$35,000 is what it should be assessed at because that was an actual sale. It's not a family thing. Went through United Real Estate Solutions and they handled the purchase.

Lyle...What were they asking for it?

Muff...They were asking \$50,000. On the south side is a trailer court, on the east side is low-income, goodwill housing, and on the north side are some apartments that are kind of run down. Across the street is the old Terrace Park where they use to have the dairy. This is not prime ground. This is not on the south end of town by any means at all. There is some potential down the line to do something with it.

Lyle...Terry, did you know what it was assessed at when you bought it?

Muff...No, I had no idea. None whatsoever. It's just a bean field.

Lyle...Is that 2.5 blocks?

Muff...There is a vacated street, everything got built around there and that's what is left. It's a big piece of ground.

Dick...It's 2.5 platted lots.

Jackie...How close to the river is that?

Muff...Going north would be the closest way to get to the river but your going a block to 6th...this is approximately 7th and G. There is no aesthetic value here. You can't see the river.

Pam...Dick, how did you come up with this?

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Dick...First off, we didn't have his sale in the mix. What we did was basically take all of the lots that sold and had a couple of harder sales that were subdivided and used those for comps.

Lyle...I think that's one that we need to do some research on.

Dick...The Marina has been buying some pretty high-priced land.

Muff...Yes, but that's not fair. They have been buying land that's over by the Marina. They want to run a strip mall all the way down the river.

Dick...Just down a ways, the Baptist Church sold.

Muff...Boy, you've moved up quite a ways as far as location goes.

Bill...I guarantee this land is not worth that kind of money.

Lyle...If I'm not mistaken, there are no utilities anywhere except for right on G Street.

Muff...Yes, and the utilities are run down the other side. They are running on the west side. I researched the stuff because if I developed it, I wanted to know where stuff was. There is no easy access to anything. It does have a sidewalk so it conforms with the city and that's it.

Bill...I don't think Dick would have had this here if he would have known about the sale.

Muff...The sale was in December.

Lyle...We'll look at this some more.

Protest 035 – Michael Newcomb did not appear before the board to present testimony to support his protest. 2:15 p.m.

Dick...He bought this in February of 2002 and paid \$67,000 for it. When we rerun these things, if the cost books change a little bit or if the depreciation tables change a little bit then we get a little different number. That's how that happens. The Jan. 1st number that we would have had was the \$63,905.

Jackie...Value per square foot is \$43.46 that's not very much, oh, there's no basement. This is only two years old, it looks pretty nice.

Protest 036 – Jesus & Amelia Sanchez did not appear before the board to present testimony to support their protest. 2:20 p.m.

Dick...They bought that in October of 2002 and paid \$72,000 for it.

Ted...So Dick, on something like that, why don't you raise it to the sales ratio?

Dick...Because by law, you can't chase the sales and that's what it amounts to. We've got to put the thing in the computer and let it generate the value. Some people buy above assessed value and some people buy below assessed value.

Ted...Is there a statute that requires the board to do that?

Dick...That requires the board to do it? To put it at sale price?

Ted...No, a percentage of market value in comparison.

Dick...I guess I'm not following you.

Ted...I ran across a statute that says that the county board shall raise property, whatever the sales ratio is, of market. Basically if they sell something or buy something for a certain amount...not chase the sales...the board should raise it 93%. Seems to me I read a statute on that.

Lyle...I don't see how you could do that Ted because that could work both ways.

Pam...Is that on the aggregate where you have to get to that 92%?

Dick...The board doesn't even have that authority anymore so I'm at a bit of a loss.

Ted...I was just asking.

Lyle...This guy doesn't get assessed for what it sold for, but the next guy does because we use this for a comparable.

Dick...That's the ratio on that house and that ratio is going to be about 85%.

Lyle...That does seem kind of low to me, \$62,850 for 1,052 sq.ft.

Ted...I'm not saying it's wrong, I was just wondering.

Dick...We looked at that house two years ago and came to this board with a recommendation of \$49,000. At that time the basement walls were coming in and before she sold it, she brought a contractor in and they redid the basement walls. That's why it went from the \$49,000 to the \$62,000 or \$63,000. The house is still dated. It's nothing you'd want to put next to the White House.

Protest 037 – Patti Holmes did not appear before the board to present testimony to support her protest. 2:24 p.m.

Dick...I had the opportunity to spend better than an hour and a half in this house and the house is extremely well kept and extremely neat. It doesn't show any wear at all, but I believe that they've had it for about 25 years and I don't think they've as much as painted a wall. They are just really, really careful with it. But the house does need some updating. The siding doesn't show real well in the picture, but the siding is starting to bubble. I felt like we probably had the condition too high, pardon me, I thought it needed a functional depreciation because of the updating and the siding.

Pam...So you are lowering it?

Dick...We are lowering it down to the recommendation that I have, which is the same as her request.

Jackie...\$73,785

Dick...Yes

Lyle...Those houses down there have been selling pretty dog-gone good. \$75/sq.ft.

Jackie...That's good enough there, no, it's a \$100

Pam...Is that \$75/sq.ft. with your new number...with the change?

BOARD OF EQUALIZATION

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Dick...Yes it is.

Jackie...That is with the land?

Dick...Yes

Lyle...Well, I think it can probably bring more than that, but it's within in that 93% for sure.

The board recessed at 2:45 p.m.

ATTEST:

County Clerk

Board of Equalization Chair

County Board of Equalization
July 10, 2003 Proceedings
Basement Meeting Room
Dakota County Courthouse
Dakota City, Nebraska

The Board of Equalization reconvened at 9:00 a.m. Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.
Absent: Commissioner Engel

County Clerk, Ted Piepho, stepped out in the hall at 9:00:30 a.m. to address questions by a protestant.

Dick...Mr. Chairman, before we get started, there are a couple of things that I would like to clear up from last meeting if I may. First off, it has to do with what I paid for the place that I live in. I have for anyone's examination copies of the 521s and they show that the lots adjacent to my house, I paid \$5,000 for. The house and the lot it sits on, I paid \$28,500 for a total of \$33,500 and it was not \$21,000. The other issue is that it was said that my home is only 3 years old. It just simply isn't. It is an early 1970s and I have no idea where that number came from. The other thing I need to clear up, I kind of wish Ted was here...I kind of need to apologize to Ted. When I was trying to get a copy of the transcript to make sure that I understood what Mrs. Barnett said in the meeting, I was talking to Nanci about it and I was telling her that Barnett made these accusations and I made the statement to Nanci that I needed that transcript and Ted came around the corner at about the time I said that I really needed it. He did not hear the rest of the conversation. It was a reasonable assumption on his part that I was complaining about him but that was not the issue. I just really needed those transcripts. Later on he sent me the transcripts along with a note that explained that they were having trouble making the computer file open and I understand that because it happens to us all of the time. I certainly had no problem with Ted. I think he does a fine job as far as these hearings are concerned and there was no intent on my part to criticize him at all.
Lyle...Okay.

County Clerk, Ted Piepho, returned at 9:05 a.m.

Protest 082 – Frank O'Neill appeared before the board at 9:08 a.m. to present testimony in support of his protest.

O'Neill...I'm talking about the 60 acres that I own and 2/3 of it is pasture. It's pretty hilly...that's about all it's good for, pasture. 2/3 of it is pasture. They raised the valuation \$9,000 on it and I was just kind of wondering, I thought that's a little too high, way too high.

Dick...The situation we have is that the ground that's got tree cover and hills on it seems to be selling extremely high, so

O'Neill...It's all pasture, it's not tree ground or anything.

Dick...That's the type of ground that's selling high. They are buying that type of ground for whatever reason, I don't know. In the course of setting up the values for this year, we lowered several values in the upper dry-land farm ground but to make everything come together, we had to raise some of that lower quality ground up. We are at a little over \$700-900/acre.

Protest 081 - Frank O'Neill appeared before the board at 9:10 a.m. to present testimony in support of his protest.

O'Neill...I've got a building there in Jackson and they put on \$3,000 in improvements, which there wasn't any improvements done.

Dick...When they talk about improvements they are not talking about any painting or fixing up that you did last year. When they talk about improvements, they are talking about everything beyond the bare lot. In Jackson, we went in and raised, that's a commercial property, we went in and raised commercial properties just a little bit. We're not saying you fixed anything up.

Lyle...That's a real estate term they use – improvements are anything that are on the land, buildings, houses, barns. The building would be the improvements.

O'Neill...Well that's all I had to say. Maybe lower it some.

BOARD OF EQUALIZATION RECORD BOOK 3

Protest 011 – Richard Salem, Cardinal Associates LLC, appeared before the board at 9:13 a.m. to present testimony in support of his protest.

Lyle...Is this the old Flamingo?

Salem...Yes, Cardinal Assoc. LLC, which I am a managing partner, purchased the property a couple months ago. We bought it for a total of \$310,000 and that included all of the furniture and TVs, beds, about \$75,000 worth of personal property. Since it was for sale for about 6 months by the bank in California – we were the best offer that they had so our contention is that obviously that establishes market value. Therefore the taxes should be reduced accordingly. I have a closing statement if you are interested in that - the copy of the purchase agreement if you need that.

Lyle...Did you buy this directly from the bank?

Salem...The bank foreclosed about 6 months ago and they had it for sale. I heard about it through a broker in Lincoln. I started looking into it, they had some other offers but they weren't as good. Their attorney was out of Omaha, Larry Forman.

Rick...Who was the original owner?

Salem...Deuk Soo Yang. He was from Alabama, a Korean fellow. I never met him, but after taking it over I would like to get my hands on him! We are putting about \$100,000 into it. We've got new signs, we changed the name to Cardinal Inn, we put some new carpet in the lobby, they took the awnings down today, we are going to put the Cardinal red awnings on instead of the pink. We are going to do some upgrading in the rooms. Most of them are in better shape than we thought. We fixed the pool, which was about \$10,000 and that's now full for the first time this year.

Lyle...Was it listed with one of these motel brokers?

Salem...In Lincoln. That's how I heard about it.

Lyle...Because I never saw a sign on it.

Salem...We would never put a sign on an open business.

Lyle...It's still open?

Salem...It has never been closed. That's one of the biggest problems...then I wonder why our occupancy is about 20%. We're trying to get an article in the South Sioux Star and we are starting to do some advertising as soon as we get the rooms up a little better. Right now it's a cash cow out.

Rick...How many units in there?

Salem...80 units.

Lyle...Wasn't there a lot of problems with the wiring? I seemed like the fire marshal wanted to close him down.

Salem...My daughter has been taking the bull by the horns and she called the fire department. She went through it with him yesterday. The main thing is that they wanted an inside fire escape from the second floor of the back building down to the first floor. We were going to put a wrought iron one on the outside, but there's a transformer from the city so we can't do that. So we will probably have to do it internally, inside the building. She said there were some little things, but that was it.

Dick...I visited with Mr. Foreman and his comment to me was that the bank wanted to get rid of it at any price. They wanted out. Apparently, they had made a lot of bad investments so it was a foreclosure action and the bank wanted out.

Salem...In response to that the reason why they wanted out was because they were losing money. Without even making a mortgage payment, they were losing money. They are also in CA and not here. They reason how I happened to know about it was because they ended up hiring United, Fred Krueger, their property management company to manage it for about 2-3 months while they were trying to sell it and through that, I found out the many, many things that were wrong with it. I've got a report from Fred Krueger showing about \$75,000 worth of improvements that had to be made. The bank didn't want to make them. Anyone in the country could have bought it. Even though it was a bank sale and a foreclosure sale, it was open to the public to be bought and this was the market value at the time.

Lyle...It was advertised and put on the market?

Salem...As far as I know. That's how I heard about it from a broker in Lincoln.

Lyle...We'll hash this out and find an answer

Salem...In fact we talked the bank out of it. They were going to shut it down and put a fence around the whole property because they just didn't want anymore to do with it.

Protest 083 – Ester Messerschmidt did not appear before the board to present testimony in support of her protest. 9:23 a.m.

Dick...We reviewed the house and remeasured the house and it's only valued at \$37/sq.ft. and we feel that is appropriate. We are recommending no change. It's a nice little house.

Rick...Does that have a flat roof on the garage?

Dick...Yeah. We are actually calling it a carport.

Protest 080 – Mark and Colleen Tighe, Tighe Trustee, did not appear before the board to present testimony in support of their protest. 9:25 a.m.

Dick...They are talking about agricultural land but the fact of the matter is that it is in the city limits. That puts it in a different ballgame and we think the value is appropriate. We are recommending no change at \$8,180.

Pam...Where does this sit at, behind the school?

Dick...Yeah.

Rick...You want to raise it to \$8,180?

Dick...That's what it is now. They want it lowered to \$2,420. But it's in the city limits and it's a described buildable lot. It's a large lot.

Rick...What's on it now?

Dick...Nothing, grass.

BOARD OF EQUALIZATION

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Lyle...Is that 1.21 acres?

Dick...Yes

Jackie...Do you want to give us the formula on that again?

Dick...First acre is \$8,000, the next two acres are \$2,000 and after that it's \$850 and acre?

Rick...Does that seem kind of high, Pam, is lot in Homer selling for that?

Pam...Yes, a big lot. A lot would sell for about \$10,000.

Rick...No change then

Dick...That's my recommendation.

Protest 084 – Michael McArdle did not appear before the board to present testimony in support of his protest. 9:26 a.m.

Dick...This is just a vacant lot and we raised some lots. The figures on his protest are incorrect. We had that valued at \$5,680 for that lot and I feel that's appropriate. We valued it on a front foot basis.

Rick...And what was that value?

Dick...\$142 a front foot.

Protest 085 – Merlyn Kimbell did not appear before the board to present testimony in support of his protest. 9:28 a.m.

Dick...His numbers are a little bit confused also. We actually had that housed currently valued at \$50,525 which figures out to be about \$55/sq.ft. We believe it should stay at that.

Jackie...How long has it been valued at that?

Dick...That's a new value this year. That's part of the reappraisal.

Lyle...It's 900 sq.ft. house with a full basement?

Dick...Yeah

Lyle...and a small detached garage.

Jackie...Is that a rental?

Dick...Yes

Jackie...Did you get the cash in?

Dick...I believe he said \$350

Pam...It says \$360 on the sheet.

Dick...He's had the same renters in it for 22 years. When he filed the protest we did get to get inside of it and we're showing...

Lyle...Who's comps are these, his or yours?

Dick...Those are three comps that the machine pulled up. I really didn't put much emphasis on them. I don't care for the comps.

Lyle...The rent doesn't justify that value but that's his problem. Is it in reasonable condition Dick?

Dick...I think it's reasonable. It's not a showpiece. The biggest problem with this house is that the basement is full from floor to ceiling with clothes and boxes...

Rick...Is it a finished basement though?

Dick...I can't tell you because I couldn't find a wall. That's absolutely a fact. There was one room in the basement as I recall.

Protest 087 – Charles Schram, C&H Heavy Duty, Inc., appeared before the board at 9:32 a.m. to present testimony in support of his protest.

Schram...Basically this property was appraised in 2001, \$500,000 plus \$20,000 of ag land so it would be \$520,000 back then and we don't feel that there's any evidence to sport the notion that this property is worth anything more now than it was back then. There certainly aren't any comparable sales that you can look at that would justify such a thing unless you are trying to compare it to industrial property. This is modified industrial zoned property strictly for salvage yard use and there just isn't any comparables there. Worldwide across the road, which we have purchased, is a piece a property that we bought for back taxes so there is a non-existent property value there based on the conditions there. Other similar businesses that are for sale or have been sold, Harold's Truck Salvage would be a possible comparable but he sold out to the city, Hougan is doing the same and there are two others that we know of for sale with no buyers in sight. We experienced the same thing years ago when we tried to sell anywhere close to the value. I don't think there are any comparables that would support a reason to raise the valuation and thus our taxes. Business climate doesn't sport anything like that. These types of properties are faced with big costs in the next few years to comply with storm water runoff permits and that's going to hold the values or attempts by anyone to purchase that type of property down to nonexistent.

Dick...This is one of those properties, we will have several of them through the course of this hearing, that was raised as a general across the board raise for retail outlets and because we had it classified as a retail outlet, it got the raise. I am in agreement with the request to lower it to \$524,610 because it was just adjusted two years ago.

Lyle...Who did the appraisal?

Schram...LeGrand

Protest 088 – Charles Schram, Schram Truck Parts, Inc., appeared before the board at 9:37 a.m. to present testimony in support of his protest.

Schram...This is Worldwide Properties. We purchased that property from the bankrupt owners Worldwide Truck Parts for the amount of the back taxes that was owed on it. This transfer was kind of a complicated one because it did involve the EPA and the Nebraska DEQ and the bank over in Sioux City. The property was purchased with the agreement that it cannot be resold until the environmental

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problems are resolved and we feel this property should be drastically lowered to reflect it's market value which is nonexistent at this point. At such time when the property is usable and saleable, then it could be turned to the valuation it reflects. But at this point, we feel it's overvalued.

Lyle...The sale was allowed to go through...

Schram...With conditions. We have 2 years to address...there's a lot of solid waste materials from Worldwide Shredding operation. They basically didn't dispose of what needed to be disposed of. That has to go to the landfill. We've made a pretty fair amount of progress on that and we've recently purchased some sorting equipment so that we can continue on with the next part of that. That's kind of a 2 year window that we are looking at with the Nebraska DEQ and kind of monitoring that.

Jackie...Did you purchase it from Lemmon Realty?

Schram...Lemmon Realty was the bankrupt corporation.

Jackie...So was it \$300,000?

Schram...Sam was supposed to be here, but I think that's correct. The price would include the equipment that was included in the sale. In the purchase agreement you will see that the price of the property was basically the back taxes.

Lyle...The stipulation is that it cannot be sold until the EPA requirements are met?

Schram...Yes.

Dick...As I understand my conversation with Sam, one of the problems is that they have so much dirt mixed in with the foam. One of the things they have to haul off is all of the foam that came off the trailers. They had to buy a separator to separate the dirt from the foam so they weren't hauling hundreds of thousands of tons of dirt to the landfill.

Jackie...Can you use it while you are in the process of cleaning it up?

Schram...Yeah, only as we get an acre or two cleaned up. We also do need more space. When we get a spot cleared it does get used up. We are using the building. We've moved a lot of the equipment over to our place and are able to use it. There are no restrictions on us using cleared property.

Dick...We had it at \$412,735 and they are requesting \$200,000 for a value.

Lyle...So you are requesting just the building value?

Dick...I think that this is an awful hard thing to value. I wouldn't want to go to any court and defend any value because I think it's such a unique situation.

Lyle...Our figures are suppose to reflect market value and they can't sell it until all of the work is done.

Dick...Yeah.

Jackie...This should almost be in limbo for the two years, I think.

Dick...I think you have to put something on the buildings.

Jackie...Well, definitely.

Lyle...I am thinking that their figure there is a very workable figure.

Dick...I would never argue with their figure because I have no basis.

Protest 089 – Laura Sahagun did not appear before the board to present testimony in support of her protest. 9:45 a.m.

Dick...I went out and remeasured and relisted that property. It hadn't been done until this year and we came up with a recommendation of \$219,495.

Jackie...Where is this Dick?

Dick...550 East 6th.

Lyle...That's that 4-plex?

Dick...Yeah.

Rick...The swimming pool is right behind it.

Lyle...These are nice apartments. I sold them once for \$195,000. So you are saying \$55,000 per apartment.

Pam...So you are saying that the past values had been so low – they had just never been looked at?

Dick...Since I've been here. No, what you are looking at is the fact that this used to be in a TIF area. You are only seeing part of the value. I don't think the value had been changed on them for a number of years. It's out of the TIF now. It was in the TIF for 15 years and just came out of the TIF this year. When it's in the TIF, what we do is maintain two property files on it. (Dick went on to explain the TIF process.)

Lyle...Who is this Laura Sahagun?

Maddie...The owner lives in California and she is kind of a manager of their properties. She called late last year, very early this year and wondered if she could protest on their behalf because they just didn't seem to understand the concept, that's why she's taking care of it for them.

Protest 096 – Don Miller appeared before the board at 9:51 a.m. to present testimony in support of his protest.

Miller...I understand that you are raising the value of pasture land this year. We didn't get much of a raise on the building site. I have some aerial photos of the property. It shows the timberland and the creeks through it and the timberland around it.

(Rick took a look at the aerial photos.)

Rick...Do you rent the pasture out then?

Miller...No, we have 180 cows, we need the pasture. We are trying to make a living on that so if the valuation goes up, the taxes no doubt are going to go up. Last year the value was \$100,140 and this year it's \$117,395. That's where the buildings are – there are two creeks through it and then the timberland.

Dick...How many acres do you think you are losing to the creeks?

Miller...I was in to see Maddie, and you call that wasteland, right?

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Dick...Yes. We show about 13.5 acres of waste, and 70 acres of heavy tree cover, 32 acres of pasture, and 18 acres of dry land-tillable.

Rick...You farm the tillable acres?

Miller...Yes. I don't, my grandson does. We still live on the farm.

Maddie...We have the same shuffle of acres as when you where in and went over them. We haven't changed that at all. It's the value per acre that's changed.

Miller...Last year the current value was \$72,760 and the buildings were \$44,635, which made it \$117,395 from \$100,140. That's a \$17,000 raise on that. The building site didn't raise any, but it's the land value. With that much wasteland, I don't understand.

Rick...I am familiar with that property and it is heavily treed. I do feel like in that area it's kind of out of line.

Dick...Like other properties we talked about, we lowered the farm ground but the sales indicate that the tree cover and the pasture ground is going up.

Miller...but it's heavily treed.

Dick...And that's how we've classified it as heavily treed. 70 acres. We've got that at \$260/acre depending on what piece it is.

Miller...You are assuming it will be for sale.

Lyle...It doesn't have to sell to set a value. Most of the people who come in are not going to sell their property. You can own that property all of your life and it's going to change.

Miller...I understand that.

Rick...Have there been any comparable sales up there.

Dick...If you recall that map I had (July 2, 2003), there's sales all over that area. They are not concentrated right in that area. We can find some that are reasonably close by.

Miller...You can see how heavily timbered that is.

Lyle...The tree portion of that property is valued at \$260/acre and that dry grassland is \$650-775/acre. We aren't disputing that the tree land doesn't have much value and that's why there's not much value here. Unfortunately, you've got 32.5 acres of that dry grassland and that's the one that the value has gone up across the county for some reason or another.

Miller...That's clear off the road. It's not anywhere near a road.

Lyle...It's not being valued for building sites, that's just was pasture is selling for.

Miller...I know that a \$17,000 raise on that 140 acres seems a bit excessive.

Dick...I have nothing else.

Lyle...We'll go over the figures that we have to make sure that we're right on this, but all of the information that we have is taken from the market.

Protest 097 – Don Miller appeared before the board at 10:00 a.m. to present testimony in support of his protest.

Jackie...Dick I'm not clear on this. Has that just gone up \$1,000? Do we have the right figures?

Dick...Yes.

Maddie...That's because the majority of that is dry crop ground and that did go down. In comparison to the different types, there are 122.5 acres of dry crop ground, and only 15.5 acres of grass and 20 acres of waste. The waste did not change in value this year. The raise in the grass was not enough to compensate for the drop in the crop ground.

Pam...So that one doesn't sound too bad does it, Don?

Miller...That one doesn't seem too bad.

Lyle...On that 160, the pastureland went up just like it did on the other piece but you only have 15 acres of it. The value of the cropland went down.

Miller...I think the timber on the land is excessive.

Lyle...The same formula was used on the 160 acres as it was on the 140 acres.

Pam...What do you think timberland should go for Don?

Miller...I don't know because the land we sold was 80% clear. That went for \$490-500 and acre...I just can't remember. There's already a house on that now.

Lyle...Dick, was there a raise even on the timberland?

Dick...Yes.

Lyle...Most of the raise was on the grassland, not the timberland.

Dick...The two are interrelated. The basis for timber price is the grass price plus an adjustment for tree cover.

Lyle...With an adjustment down for trees?

Maddie...Yes.

Dick...For instance, the 4G grass is valued at \$650 and the 4GT1, which is the timber on the 4G grass is \$455 and the 4GT2, which is the heavy timber on the grass is \$260.

Protest 091 – Alan and Kathryn Rouse appeared before the board at 10:08 a.m. to present testimony in support of their protest.

Lyle...This is a house at 604 2nd Avenue and it went from \$29,450 to \$44,745.

Rouse...Going from \$27,000 to \$44,000 is a 63% increase in one year?

Lyle...Actually we are seeing quite a bit of that. We are trying to level out the values in town where they should be. There are some that haven't been caught up for quite a while – we are catching them now.

Rouse...When I called down and tried to ask...I came down to the assessor's office but he was out...he did call me back. He tried to tell me that there's not a house in South Sioux that's worth less than \$50,000-60,000. That ain't so. You can go out there to realtor.com. One that's just a couple blocks away is \$22,000 and another one in South Sioux that's \$32,000. So I'm a little confused where we are coming up with this magic price. It's not a new house by any means.

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Lyle...Okay, we've got 892 square feet, about a half a basement?

Rouse...We've got half a basement but it doesn't have 892 square feet. It's only about 830 square feet if you measure the outside and don't measure the difference of the walls.

Lyle...Is there a miscalculation there Dick?

Dick...It's possible. It hadn't been brought to my attention before. We'd be more that glad to go out and remeasure it.

Lyle...But even with your figure, the 830 Alan, and the half basement and one-car attached garage...

Jackie...This is a rental? What is the rent per month?

Rouse...\$200 a month. There are some issues. Not a relative. It was my dad's house until he passed away. I went back and looked at all the old tax statements over the years and there was just one tax and then the redevelopment tax they decided to add on the North End of town which I was told that this year was the last year of that. I don't quite understand how that one came into play.

Lyle...This was a TIF. The fact that the assessed value before was divided, still the total of the two comes up with the assessed value of the property. The 63% increase...that's the biggest complaint we get. Most of the time, people are not complaining about the value that was set on the property. What they are complaining about is the increase. The fact of the matter is, it should have been done years ago. Instead of waiting to get it all in one year, if this would have been done properly over the last 15 years, you would have been getting 3% or something like that. Your value went up 63% but that's because it has been brought up to date.

Rouse...There's nobody in their right mind who's going to spend that kind of money for that house. It ain't that big. It's been there since 1930 or earlier.

Lyle...At \$44,745 that's \$53/sq.ft. and I think you can go through the sales record and find just as many that have sold for more than \$53 as sold for less than \$53.

Dick...Part of the confusion for the increase is when we go out and totally re-list an area like we did on the North end of South Sioux, we start from scratch. One thing we don't consider is what it was valued at a year ago. We totally remeasure. We rephotograph it. This last bunch we put on in South Sioux, 26% went down, 68% went up, and only 6% stayed the same which indicated to me that we only had 6% of the houses valued right.

Lyle...Alan, I don't know if that number is right or wrong. I am just explaining the system to you. How this 63% increase happened. It's nothing to do with this year's taxes, it's what didn't happen in the past. If the house is worth \$44,745, it should have been getting incremental increases all along.

Rouse...All of these magic valuations – I guess that's why you see all of these For Sale signs in South Sioux. People don't feel the houses are what the people are asking for values. The house I live in is almost twice as big. We just bought that 2 years ago and I didn't give \$44,000 for it.

Lyle...We'll go out and do a remeasure on it. Market is based on comparable sales.

Protest 092 – Alan and Kathryn Rouse appeared before the board at 10:20 a.m. to present testimony in support of their protest.

Rouse...I haven't done anything to improve the property.

Lyle...What's the rent on that one?

Rouse...\$400/month

Lyle...That's a slab right?

Rouse...Yeah

Pam...That one doesn't look too far out of line. It looks pretty good.

Rouse...That one has been getting bumped pretty regularly.

Lyle...I think the rent is right on that one. 2 or 3 bedroom?

Rouse...Two. I have a couple pieces of property and I'm wondering why just a couple got increased.

Dick...Dakota City got a small raise across the board and the other one was simply a reval.

Lyle...When was the last time Dakota City got a raise before this year?

Pam...1999.

Protest 086 – Joseph Kruse did not appear before the board to present testimony in support of his protest. 10:25 a.m.

Dick...That's a house up there on the north end that we redid. They called and asked me to come and take a second look at it. I took a second look at it and I lowered it from \$110,700 to \$101,315. Our recommendation is \$101,315.

Lyle...I did a quick appraisal for Joe about a year and a half ago and think I told him \$95,000-110,000.

Rick...Is this where Joe lives?

Dick...Yes.

Jackie...We have \$83.05/sq.ft. That sounds plenty.

Rick...It was built in 1980.

Protest 090 – Roger and Alice Beargeon did not appear before the board to present testimony in support of their protest. 10:26 a.m.

Dick...We are recommending no change on that one. It's \$81/sq.ft.

Lyle...What do they have a big addition on the back?

Dick...yeah, they did about a 350 sq.ft. overcrawl.

Lyle...It's a plain looking one from the front, but sure a lot of stuff behind it.

Pam...So you went and looked at this one?

Dick...Yeah. I did a drive-by with them on all the revals. Dave probably got in the house.

Lyle...Where did they come up with this \$24,475. Is that before you set a final on it? It's in their text.

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Dick...Last year, the 2002 value was \$84,000.
Maddie...\$92,630 was the total last year and the preceding two years.
Rick...and we brought it to \$117,000?
Jackie...That's a four-season room they put on?
Dick...It's living space.
Lyle...It doesn't have much curb appeal. He would have a heck of a time getting \$117,000 for it.
Dick...We just had a sale on the Holiday addition and I think it came out \$90/sq.ft. I just saw it yesterday. I'm recommending \$81.41/sq.ft. No change.
Rick...That's close to those railroad tracks too. I wouldn't pay that for that house.
Maddie...That's what they are paying for them.
Pam...There's a lot of comps in that area.
Dick...At this time I am not putting a lot of value on comps because we are stilling trying to make that program work.

The board recessed for a break at 10:38 a.m.
The board reconvened at 10:50 a.m.

Ted Piepho, due to emergency, left the room at 10:51 a.m. and returned at 11:10 a.m.

Protest 093 – Gary Derrick did not appear before the board to present testimony in support of his protest. 10:50 a.m.
Dick...This is part of the lots over here east of the cemetery in Dakota City and after we found out it had no water, we did an adjustment on it and it ended up at \$5,860 per lot.
Pam...It's almost 2 lots
Jackie...So you would be at about \$11,000?
Dick...We went down to \$5,860 for the whole thing.
Rick...Being there's no water there.
Maddie...They are putting sewer and water in that end of town but it hasn't reached this block yet.
Jackie...Shouldn't we just stay at the \$6,000 what they asked for.
Dick...Well, a formula doesn't fit everything but I haven't had the option of not working with formulas. If I've got an adjustment to make, I have to treat every property exactly the same. That's the law. So if I make a 50% adjustment and the base value is \$11,720 then the only thing that I am going to come up with is \$5,860. (Dick went on to explain mass appraisal.)
Pam...Who's Associated Appraisers of Siouland?
Lyle...It's Bob R. in Morningside. They are very good.
Dick...If he's at \$6,000 and I'm at \$5,800 I don't have a problem with that.

Protest 094 – Ken and Julie Weiland did not appear before the board to present testimony in support of their protest. 11:01 a.m.
Dick...We ended up at \$2,775 for the land.
Lyle...Same deal with the utilities? (Referring to protest 093)
Dick...Yeah. They even quote the same appraisal.

Protest 095 – Ken and Julie Weiland did not appear before the board to present testimony in support of their protest. 11:03 a.m.
Dick...Same story. Our recommendation is \$4,690.
Jackie...Are people buying these for investment purposes?
Maddie...I don't know about investment purposes in that area but individual prospective home owners.
Pam...So where it says sales history in 1999, they paid \$12,500 for it. Woah.
Lyle...Could that have been a whole package?
Maddie...It could have been.
Lyle...Why is this different from the other one?
Dick...It all has to do with the front footage.

Protest 098 – Carol Beacom did not appear before the board to present testimony in support of her protest. 11:08 a.m.
Dick...She has her numbers backwards on all of them. On all of hers we are recommending no change because she really hasn't shown us anything. I went out with Mary and looked at this one and I was satisfied that the condition was badly worn and the quality was only fair. I didn't have a problem with it.
Lyle...So \$45,370 is your recommendation?
Dick...Yes.
Lyle...\$58/sq.ft.
Jackie...Built in 1930.
Lyle...You don't have any rent figures on any of these?
Dick...No, I don't.

BOARD OF EQUALIZATION RECORD BOOK 3

Protest 099 – Carol Beacom did not appear before the board to present testimony in support of her protest. 11:10 a.m.

Dick...This is a pretty small house. \$45/sq.ft. You can tell from the picture that it isn't much. It came out of the machine at \$21,650 and that's what we're staying at.

Rick...I wonder what she's getting for rent on it. Paid \$2,000 for this one 35 years ago.

Protest 100 – Carol Beacom did not appear before the board to present testimony in support of her protest. 11:13 a.m.

Pam...What do I see in the back here?

Dick...That address is 104 East 18th so you'd be looking at...

Lyle...That's Jerry's office.

Pam...So that's within the 1st block of Dakota Avenue.

Lyle...I still maintain that you guys have the values way too high off the avenue there.

Jackie...So that actually doubled in value?

Dick...That's a TIF area.

Maddie...The TIF makes the figures look funny. This has been in affect for about 4 years, maybe longer.

Pam...What are the right numbers?

Dick...\$18,745 for the land, \$31,285 for the house, \$50,030 for the total.

Lyle...That's \$426 a front foot. That's not going to happen. What's happening on that deal is that your program is giving full value for commercial property and that value for the residential improvements and you can't have it both ways. If it has a commercial value for land then there is no value for the residential. If you're going to value it as residential, then you have to value it as a residential lot. If you are going to use that for commercial purposes, then you have to bulldoze the house. The improvements have a negative value then. Proving once again what is wrong with these programs.

Dick...\$142 is our base value. What will that house and lot bring Lyle?

Lyle...I think if we put a realistic residential value on it, we are right on.

Maddie...We have a comp on the second page of the comps that sold in 2000 for \$54,000. It had two lots.

Lyle...Take off one of the lots. Where does that leave you, \$48,000?

Rick...So where do you think we need to be Lyle?

Lyle...Under \$50,000.

(The Board continued to discuss the TIF values.)

Lyle...If we applied the residential lot value to it, then we would end up with \$37,535 and that's not enough. Mid to upper \$40,000 is where it should be. I think the process is wrong.

Dick...That first block off the avenue we are factoring up with a multiplier of three, the second block gets a multiplier of 1.5. That hit our vacant lot sales real close. We don't have the ability to go down the street and say "That lot is worth \$6,000 but that one is worth \$7,000." Mass appraisal.

Rick...So do you want to take that number to \$47,500? I'm thinking between \$45,000 and \$50,000.

Pam...So Lyle, you want to see the land values altered for a better basis for argument?

Ted...Can they put some depreciation on that situation, for the variance?

Dick...I don't know. I can do that to get to their value and that's how I'll have to treat it because I can't just go into the computer and change it, because next year it will be right back to the other value. I'll have to come in...We'll have to make an adjustment on the land.

Maddie...So you are saying that the land should be \$12,000 and the house worth \$35,500?

Lyle...Actually I applied the \$142 a front foot to the land and came up with \$6,248

Dick...And you want to end up at \$47,500?

Protest 109 – Sonia Guerrero appeared before the board at 11:33 a.m. to present testimony in support of her protest.

Lyle...Assessed at \$88,720. And you feel like it should be \$78,520?

Guerrero...Around there. I am not pretending to be aware of exactly what the property is but I just think that it's a little steep. It's gone up twice in the last 5 years. I know properties are going up and houses are selling more these days, but I think it's too steep.

Lyle...Dick, I would imagine that in that area you have quite a few comps.

Dick...Yeah.

Lyle...\$87/sq.ft.

Dick...It's got a partition finish in the basement.

Lyle...800 sq.ft. if it was finished?

Dick...Yeah. Two car attached garage.

Guerrero...Comparable to the other houses in that area, is what I'm thinking.

Lyle...There are two things that he uses. There are other sales, and they of course are going up and that brings up the value of the property that hasn't sold plus trying to remain even with similar properties so that you are all assessed at about the same square foot value. So there might be a house down the street whose taxes are less but they have less square footage.

Guerrero...Do you take into account the upkeep of the home, comparable to the upkeep and remodeling with other homes in the area.

Lyle...The condition of the property is taken into consideration by the inspector.

Guerrero...The homes in that area have put new siding on and my house, the upkeep is not as good as I would like to maintain it. I thought that you may have put some consideration into that regard as well. I was surprised because there was no one there to do an inspection and then all of a sudden my taxes go up \$15,000. Is that all because the homes around have been selling comparably? There are 5 or 6 homes on that street are all the same, but next door to my house starts another part of that block. The realtor said that the tiny house next door is a drawback.

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...This was remeasured and reviewed a year ago. If this is the house I think it is, I think I was in your house a year ago.

Guerrero...There was somebody there because the taxes had gone up and I had asked if somebody could go out and look at the property and it was assessed at that time. I don't remember if it was you.

Dick...Is your living room trimmed in the Forest Green?

Guerrero...Yes.

Dick...I've been in that house. The thing that impressed me the most is that you are an excellent housekeeper. It was very clean and very nice. It showed a little age, but as far as clean and neat it was very clean and neat.

Protest 101 – Carol Beacom did not appear before the board to present testimony in support of her protest. 11:40 a.m.

Dick...I believe there are two apartments in there.

Pam...Is one a basement apartment?

Lyle...Yeah.

Pam...This one looks like the biggest increase was the \$4,000 in the land.

Dick...Yeah, that got the 1.5 multiplier.

Lyle...Again \$9,100 for a 43 ft. lot?

Dick...What do you think that would sell for Lyle?

Lyle...Actually, I don't think I have a problem with the value that is on it, if you could continue to get by with that basement apartment.

I don't have any problem with that value.

Rick...So leave it at the \$42,400?

(After many calculations, the board came up with a new land value of \$6,105 and an improvement value of \$33,320 for a total of \$39,425.)

Pam...Lyle, how did you come up with that figure?

Lyle...Dick is using a base figure – a residential lot value is \$142 a front foot. That lot is 43 feet...

Protest 102 – Carol Beacom did not appear before the board to present testimony in support of her protest. 11:45 a.m.

Maddie...The garage is bigger than the house.

Dick...It's doesn't have central air and all they have is a wall furnace.

Pam...Detached garage has 780 square feet and the house has 720.

Rick...\$46/sq.ft.

Dick...\$51.45

Rick...Oh yeah, \$46 is the adjusted square footage.

Lyle...Land, there's another \$9,065. I don't know. I sold two houses last year, both of them better than that one and I got one for \$28,000 and one for \$32,000 or something like that.

Rick...What was the garage behind it like?

Dick...Pretty nice. A lot newer I believe.

Pam...This house is right next door to the one we looked at.

Rick...Should we round her's to \$28,000 then for that small house?

Lyle...I think we need to take off that land value that we have been talking about. With that garage, I think it would bring \$30,000.

Jackie...Let's go \$30,000.

Pam...The garage is worth \$12,500 by itself.

Lyle...We are talking about replacement value on that.

Maddie...One of the comps is a 720 sq.ft. house, I don't see a garage on here, and it sold in 2000 for \$54,000 built in 1938. It's at 210 E. 18th Street.

Rick...That's \$22/sq.ft. at \$16,000 for the house. If we took it to \$40/sq.ft. it would be \$28,000 for the house. Another \$12,000 for the garage...

Lyle...You can't put full replacement on that. The problem with that house is that it has functional depreciation because of the way it's built. It's long and narrow and is not a functional floor plan.

Dick...And it doesn't have central heat.

Rick...I think we are alright at \$30,000.

Lyle...Is that the lot size, 142.57 x 126?

Dick...Yes.

Lyle...\$6,045 for the land.

Pam...We have the land next door still valued at \$9,160. If I were her...

Rick...Maybe we ought to adjust the land and raise the value of the house on Protest 101.

Lyle...If we adjust the land and leave everything else the same, we can knock off \$3,054 off that value.

Pam...That's what I was thinking.

Ted...What does that do to the other lots? You have to have equalization.

Lyle...As Ted said, what about the lot values on the rest of them?

Dick...You don't have the authority to change them. Only the people who protest. We can't change those until next year.

(After calculations the board came to a land value of \$6,045 and an improvements value of \$23,995.)

Lyle...Dick on these calculations, cost approach, replacement cost new less depreciation, is that the figure you use and then add land value on to come up with a total?

Dick...Unless there's a lump sum. If there's a lump sum, some of the improvements we just lump sum.

Lyle...If we take this 102 and just back out the land value, we would have \$34,025. I think that would be a more logical approach to this.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Board recessed for lunch at 12:00 p.m.

The Board reconvened at 1:35 p.m.

Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization

Protest 114 – Lorn Beardshear appeared before the board at 1:35 p.m. to present testimony in support of his protest.

Beardshear...That's all the same farm.

Lyle...142.24 acres. Do you agree with the acreage amounts?

Beardshear...Yes, I have no problem with any of the land use or acreage. It's the percentage of raise in taxation that I am interested in. We have on the four parcels, one is 21%, one is 34%, one is 64%, and one is 74% approximately. That sounds kind of high to me.

Lyle...We'll go through them one at a time here.

Dick...The increase was in the tree cover and in a couple of the grass classes. We've got 3 acres of 4GT1 tree cover and 15 acres of 4GT2 tree cover. Both of those would have gone up as well as the grass classes, the 1G and the 4G1 and the 4G would have all gone up. The 1D and the 4D1 and the 4D would have all gone down.

Jackie...How many acres of the 4G1 and the 4G?

Dick...4G1 would be a total of 30 acres and the 4G would be a total of 34 acres. That's grass.

Beardshear...You have GT, I suppose that means grass and timber. There's not much grass in the timber in the first place. In the second place, it's all steep ground and isolated. You would have to fence it separately if you would want to use it. No water there in particular. There's no access. If you are going by sales, I don't see how you could sell those parcels without putting some roads in.

Pam...Is this what sits to the west of your place?

Beardshear...No, this is where the house sits. The house sits on the NW corner and it goes south to the county road about a quarter mile and then across the road about 60 acres.

Pam...The creek goes through your property?

Beardshear...The creek borders that property. It used to go through it until we sold it to our son.

(Beardshear showed the board an aerial map of his property that he had brought along.)

Beardshear...The map doesn't show waste, but I have an opinion that trees are pretty much waste. For what use I don't have except for a little wood and the cows go through it but they won't eat in there because of the insects and not much grass. That's all very steep ground. Down through the center of this south piece, there's a waterway that divides that parcel of crop ground in half.

Dick...That cropland isn't the only cropland on that piece though is it?

Beardshear...That's the only cropland except for the pasture.

Rick...That's about \$675 an acre.

Lyle...These values are all arrived at by sales. Right or not, there have been quite a number of sales in tree ground. That doesn't justify it.

Beardshear...I understand that. But if you go to sell this, you have some roads to get in there. But this will never be for sale as long as I'm here. It's cut up in such particles and pieces that it's very expensive to farm it. But we live there and it's given us living for 57 years and 7 kids raised on it, not that that has any bearing on the value but to me it does. I can't believe there's enough sales in the county to justify putting a particular price on a certain class of land. I know you get those sales.

Lyle...The state gives us some pretty strict guidelines and how to arrive at these values from sales. We are restricted to how these values work. If we deviate from those parameters, the state just comes back and makes us change them anyway.

Pam...Dick, do you recommend any change on that?

Dick...We feel it's pretty close but I do want to go out there and check on that access issue to make sure there aren't any problems there. If there is we'll let you know.

Protest 115 – Lorn Beardshear appeared before the board at 1:48 p.m. to present testimony in support of his protest.

Beardshear...This is the 40 acres. That's the other tree ground. That got a 64% increase. I can't believe that land increased value in one year's time that much.

Lyle...What we have been seeing is not so much that it increased value in one year, it was in the previous years that the assessment has not kept up. So the corrections have all been done in one year instead of for the past ten years.

Beardshear...Another problem we have with this land is the waste ground. To me it's not worth that much but they've got it at \$6,000 on all of the pieces of waste ground.

Lyle...You've got 15 acres of waste here at \$135/acre.

Dick...We didn't change waste value this past year.

Beardshear...On the north side of this, there is also our timber and that's the same as bluff land. It goes from about 250ft. to about flat land in less than a quarter of a mile so you know it's steep. This is all behind the Bluff road. I think a personal evaluation should be done on this type of land to see if that's really the value it should be.

Ted, being ill, left the room at 1:49 p.m. and returned at 1:52 p.m.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest 117 – Lorn Beardshear appeared before the board at 1:54 p.m. to present testimony in support of his protest.

Maddie...This one has some outbuildings on it only, no houses.

Pam...I think you've got the same accessibility issue on this one, Dick.

Beardshear...Listed there's farm use of 4 acres, is that the farmstead?

Dick...Yes, right where the buildings are.

Beardshear...The creek runs right down through the middle of the buildings.

Maddie...If it goes through the building site, it's not called waste. It's part of the building site.

Rick...Why would they consider a creek waste and then when it gets to a farmstead, consider it farm ground?

Maddie...Because if it's out in crop acres it's taking away from productivity. If you have 4 acres that the building is sitting on – it's not ag land.

Rick...But if he had cattle on both sides of the creek, isn't that ag?

Dick...No, that's site. Ag is basically production land, or pasture, or creek, and those are the only ones that valued at 74-80% of market. The site value is value at market and its not considered ag land. We don't make the rules.

Lyle...So Lorn, you think half of that 4 acres should be considered creek. The farm site, instead of being valued at \$850/acre it should be \$135 of waste ground, part of it.

Maddie...That wouldn't happen in a site because that's not ag.

Jackie...On this parcel of land, there are 13 acres of waste and the ag per acre is \$135 be the market per acre is \$810 & \$945. Why is there a difference?

Maddie...The market value is the same as the assessed value. It's 135 times 6 acres and 135 times 7 acres. Those two wastes should have gone together on one line but it didn't on the computer.

Rick...On your farm do you have livestock there?

Beardshear...They are mostly out in the pasture during the summer but yes, in the winter we have them around the buildings.

Rick...I can't see how they can't take that farm site out as ag.

Protest 116 – Lorn Beardshear appeared before the board at 2:03 p.m. to present testimony in support of his protest.

Beardshear...This is the one that sits farthest to the west.

Lyle...This one has 36 acres of trees, is that where the value went up on the trees?

Dick...Yeah, that's all you've got on there is grass and trees.

Lyle...Those are the two ground types that took an increase.

Beardshear...If you look at the picture, I'm not too sure that there aren't more trees, 36 acres.

Jackie...15 of waste

Beardshear...ASCS office says there are 12.7 acres of grassland there and that's total open.

Lyle...Dick, do your figures come from the ASCS office?

Maddie...The sort is exactly the same as the last time you where in and okayed it at that time. The only thing that has changed is the amount per acre. The allotment of acres per land group has not changed.

Beardshear...Trees grow too. We have twice as many trees as when we first moved there. They all grew by themselves.

Lyle...Where do these figures come from?

(Maddie explained the process of using soil maps to get classifications.)

Maddie...We are hoping to do another soil study in the future to update these things. I understand the last aerals were flown in 1993. That would be the most recent any of us could get.

Protest 120 – Ray Freeman appeared before the board at 2:13 p.m. to present testimony in support of his protest.

Freeman...I would like to read this little note that I have –

Eight years ago I retired and I bought this piece of property south and west of Hubbard. At that time, the value on this piece of property, it's nothing but pastureland with a big creek running through it, it was valued at \$25,707. Last year I paid taxes on \$39,325. I get this assessment and it's \$71,180. I wonder how much higher it's going to go because I'm retired and living on \$700/month and if my taxes keep going up, I don't know what's going to happen. Where's it's located on the low-maintenance road, you can't get to it at all in the wintertime. I wouldn't even ask the maintainer to go out there and try. I do have a lot of hunters back there and I'll tell you the reason why. It's a heaven for wildlife. It's got a nice creek running through it and the deer is plentiful. But I don't think it would sell for this.

Dick...When did you say you bought it?

Freeman...Eight years ago.

Dick...Where there any buildings on it then?

Freeman...No, there still are no buildings.

Dick...Do you remember what you paid for it?

Freeman...\$40,000 and I don't think it's worth double that now.

Jackie...No waste on that at all Dick?

Dick...It's all grass and tree 1 and tree 2.

Pam...Do you have cows out there?

Freeman...Yes, I have 25 head of cattle.

Rick...There are 133 acres total.

Lyle...Unfortunately Ray, this soil type is the one that has gone up the most in the last year.

BOARD OF EQUALIZATION RECORD BOOK 3

Protests 125-126 – Scott Meyer, Meyer Inc., appeared before the board at 2:23 p.m. to present testimony in support of his protest.

Dick...I can probably save the board a little time on this. We agree that it's overvalued because we had a retail occupancy code on it and got caught with those others. We are agreeing with his requested values.

Meyer...After further review I may want a different request. Too late to do that? Is it all right if I make a brief presentation? I have a site plan that shows all of our buildings. From the year 2000 to 2003 our valuation, as a lump sum, has gone from \$650,000 to \$860,000 with no improvements made to the property. Seems a little excessive to me. I went back on the site plan and did a total square footage of all of our buildings, it comes from our insurance company, we've got 43,160 sq. ft. of total improvements under roof. Of that, the office space is 2,400 sq.ft. and that is the only footage that is finished. It's basically a pole-barn that's been drywalled and an acoustical ceiling put in, nothing fancy. The rest of these structures outside of two are basically pole buildings such as Lester buildings or Menard buildings. There are two steel-span structured buildings. The square footage on the steel spans are 17,000. The rest is just wooden pole trusses. At 43,160 sq.ft. and \$862,000, that's almost \$20/sq.ft. I could go out right now and build those for \$12, probably \$2 for concrete, so that's at \$14/sq.ft. for the same thing that I'm paying a valuation of \$20/sq.ft. I don't understand that.

Pam...Are you pretty certain about those costs?

Meyer...I talked to a friend of mine that just put up a 1500 sq.ft. Mortens building for \$19,000 and that does not have concrete in it, for about \$14-16/sq.ft.

Pam...Any wiring?

Meyer...Minimal wiring. We do have some electrical structure that would have value that's for sure. We carry a heavy electrical load. Most of our equipment runs off of electricity. Also, the newest building is 1998, we've got several of them that are pre-1980 and they are in bad repair. We have one that's our old sawmill building that should literally be bulldozed over. It's just a 3-sided open pole shed. The old mill is 2,700 sq.ft. basically we park some equipment in there to keep the hail off of it, that's all it's good for. Our maintenance shed is pre-1980, that is 3,200 sq.ft. and it's in bad need of repair. Our office was 1986, warehouse in '93, warehouse in '90, and warehouse in '96 and that pretty much sums up the buildings. I really don't have a problem with the land valuation but I feel that we are excessively heavy on the buildings/improvements. The buildings don't get abused but they get used. They have forklifts and payloaders running around. I don't see them as appreciating, I see them as depreciating.

Lyle...What are the sidewalls like?

Meyer...The sidewalls vary in size anywhere from 12-14 feet.

Dick...We recommend his requests, the \$361,075 on the one and the \$421,090 on the other.

Jackie...Dick, in 1999 it was assessed at \$103,000 and the next year they went up to \$301,000.

Meyer...In late 1999 we made an improvement. The other thing is that we are on a gravel road. We don't have pavement or city sewer or water. We have septic tanks and we are on rural water. We do mow the roadsides and do snow removal in the winter for no fee.

Lyle...Can he change the values he wanted?

Dick...You can do anything you want. You can raise it, lower it.

Lyle...My point is that he hasn't said what he is looking for.

Meyer...If you take all of the square footage and go to the high end of it and say it's \$16/sq.ft. on 43,160 sq.ft. what is that valuation?

Rick...\$690,560

Lyle...Plus land. \$802,940. And it was \$782,000.

Dick...I am satisfied with my recommendation.

Lyle...Dick, had he seen those figures before today?

Dick...No, that was last year's value. He got hit with that same retail 353 occupancy code.

Lyle...Those figures are \$15.52/sq.ft. plus land.

Dick...Yes, exactly.

Protest 104 – Rodney Rosenbaum did not appear before the board to present testimony in support of his protest. 2:40 p.m.

Dick...We redid Rod a year ago, remeasured him and he protested last year and we arrived at \$376,540. This year he got the same increase. I don't know if it was appropriate for him because he was redone a year ago so I am recommending we go back to the \$376,540.

Lyle...I don't have any problem leaving it at last year's value.

Protest 103 – Virgil Kleeve did not appear before the board to present testimony in support of his protest. 2:42 p.m.

Dick...Maddie recounted the acres and we came up with an adjustment on the land value from \$61,915 down to \$56,385. He didn't request a change on the improvement value so that would make his total value \$84,940.

Maddie...Probably all of you have driven past there and noticed Kleeve Creek, which is really bad. It's so wide and deep. On recounting it, I don't think we were heavy enough with waste so we rectified it this year.

Protest 105 – Frederick Reifenrath did not appear before the board to present testimony in support of his protest. 2:45 p.m.

Dick...He's valued at \$142 a front foot for a total value of \$5,680. He bought it in 1997 and paid \$3,000 for it. We are recommending no change.

Lyle...That's one bare lot?

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...That's what it is.
Lyle...I've got no problem with that.

Protest 106 – Frederick Reifenrath did not appear before the board to present testimony in support of his protest. 2:46 p.m.

Dick...The house has been red-tagged since we looked at it which was less than a year ago. We went back and looked at the house again and on that parcel we are recommending that the land stays the same, which is the \$8,095 and the house be lowered to \$2,930 for a total of \$11,025.

Pam...This land must be by the avenue.

Dick...2nd Avenue. This was in a TIF last year too.

Lyle...This lot is 38 x 120 and valued at \$8,095?

Dick...Yes (Dick explained the notion of TIF properties again.)

Lyle...If we are going to go \$142 a front foot, we better do it for the other.

Dick...I don't have a problem with that.

Lyle...It's \$5,395 for the lot and \$2,930 for the house would be \$8,325.

Protest 130 – Leon Jepsen appeared before the board at 2:50 p.m. to present testimony in support of his protest.

Lyle...77.55 acres

Jepsen...I am not here to protest the farm ground. It's the grasslands that I am concerned about. The grasslands are out of proportion with the farmland.

Lyle...You have about 20 acres of grassland and 8 acres of trees. That grassland has taken the biggest increase. The farm ground has gone down. That pastureland is bringing a premium.

Jepsen...About a third of the south part, we kind of bump into water holes, I wouldn't call it a swamp, but there's no way you can ever farm it. Whenever it rains, almost all that pasture comes underwater. It's not farmable.

Pam...Can we call it waste?

Maddie...Not unless it was underwater 3 out of the last 5 years.

Jepsen...It's underwater every year, not all summer long though.

Maddie...Is it low-lying or is there a creek running through it?

Jepsen...It's low-lying. It's like springs and water pockets way at the south end and then it turns into a creek when it comes out.

Lyle...So it's marshy most of the time?

Jepsen...Oh yeah.

Jackie...Do you run cows in there?

Jepsen...The neighbor runs cattle.

Dick...But the cattle will pasture that wet ground off.

Maddie...Even if the wet spots were continuous, if it's in pastureland, it's not waste because it's usable in pasture.

Dick...That soil is defined as a wet soil and that's how it gets put into the land valuation group.

Lyle...What's happening is that enough people are converting pasture to crop ground and now there's a shortage of pasture ground driving the price up.

Jepsen...You can't rent this out.

Maddie...If it's wet 3 out of the last 5 years...If the land owner would come in and point out on our maps where the wet land is, we can make the changes.

Lyle...How much land on that south side, roughly about 25 acres?

Jepsen...Yes.

Lyle...Do we need to look at this?

Rick...He can go up and see Maddie and show her where it's wet. Work that third into waste.

Maddie...Sure, come on in tomorrow and that will give us time to rework it and come up with a recommendation for the board.

(The board realized that Leon and they were talking about different parcels)

Dick...The one with the railroad right away, Maddie just adjusted for those wet spots a day or two ago. You adjusted 6 acres for wet spots from the ASCS map and it lowered it to about \$50/acre.

Maddie...For 6 acres we're at \$750. (Looking at the property record) You have CA and you have 1 acre. Before I recounted, there were 7 acres in that group but a spot symbol was put on those 6 acres and it drops it down one land value group. So it dropped it down from a 2G to a 3G which lowers the value from \$750/acre to \$700/acre and that is a result of taking a look at the soil maps and noting that there are two spot symbols that show that that is a wet area and our manual advises that each spot symbol can stand for about 3 acres or so of an area that is different in that soil type than the majority of it. It's too small an area to carry a zone. I have adjusted 6 acres. Do you feel that 6 acres takes in enough for the wet?

Jepsen...Not really. The whole thing is unfarmable. I will stop in tomorrow.

Protest 129 – Leon Jepsen appeared before the board at 3:00 p.m. to present testimony in support of his protest.

Jepsen...That's the same thing (as protest 130) but that's not wet. That's grassland, but there are a lot of trees on this one.

Jackie...So if this is counted correctly, there is really nothing we can do.

BOARD OF EQUALIZATION RECORD BOOK 3

Protest 134 – Ronald Krause appeared before the board at 3:10 p.m. to present testimony in support of his protest.

Lyle...Okay, first we are talking about block 9 in Dakota City.

Krause...It's pretty self-explanatory to what I have on my sheet that it's just a plain ordinary block with no improvements, water, sewer, or electricity. I've tried to farm it, keep the weeds down on it, and there's no street between block 8 and 9 on it. I feel it should just be left the way it is. \$32,070.

Pam...Where does this block sit?

Krause...It's in the extreme northeast corner of Dakota City. One block off of G Street. Not far from IBP Lagoon.

Lyle...Dick, you have it set at \$7,500?

Dick...Yes, that's the value we set on it for 12 lots.

Lyle...What was your research on that Dick?

Dick...Well, I went and looked it over and found out that it was listed for sale, or advertised for sale. What I did is get a hold of a map that shows where the sewers are and where the streets are. (Dick explained the map.) I visited with the gal down at the city and she told me that if they go up there with water and sewer, it was basically cost \$1,000 a lot to put that in. So \$12,000 to put in a block of water and sewer.

Krause...I'm afraid that's a little bit shy on the...

Dick...And you have the cost of putting a street in there. Right now they are gravel. You have those lots for sale right now?

Krause...No I don't. I've never listed them, never advertised.

Dick...Is this your ad?

Krause...Yes

Dick...Is this Eagle View homes right here?

Krause...Yes

Dick...Is that the block 8 we are talking about?

Krause...That's 9 right there.

Dick...So it's inside this line that you are showing for sale.

Krause...Well, it is but it's not for sale. I have another map where I have a further project. In other words, the block 9 there was listed as like the 2nd project.

Dick...This is your ad though?

Krause...That's not an ad. I've never run that as an ad. That's just for my purpose.

Dick...This was on the wall of city hall. They have several copies of them.

Krause...Yes, I gave them to city hall. But 9 there without the infrastructure, it's obvious that I wouldn't be selling it for home sites unless they wanted to buy it and put the infrastructure in it.

Dick...If you were to sell it today the way it sits, how much a lot would you ask for?

Krause...I'd sell it for \$7,500 in a heartbeat.

Dick...All 12 lots?

Krause...Yes. We have this problem of the IBP stigma. Every time I show these lots to people, they say, "Does it smell?" because they know with all of the history of IBP problems that they've had, that's a big concern. I had a call about 2 weeks ago and a fellow asked me "where are these lots." I said they were in the northeast corner. He asked if I had any in the south part of town and I said no. He said that he didn't want to buy a lot there. I said that I can't help it because that's all I have. I had someone a week ago and inquired about a lot and he was concerned about the problems we have had there and an airplane flew right over the top. So we have some problems that have existed for a long time.

Dick...In block 46, which is right below that, those lots all have water and sewer?

Krause...We just put that all on, yeah.

Dick...What are you asking for those lots?

Krause...I don't even have those for sale because in block 46, I'm not trying to push those because for one thing, I have these other lots and I don't have covenants on that particular block there.

Dick...Okay, what's actually for sale on this?

Krause...The first three lots on block 10.

Dick...And they have water and sewer and they have gravel roads.

Krause...Right

Dick...What are you asking for those lots?

Krause...Those, you can ask but getting it is another thing, \$9,950.

Dick...Is this lot for sale, lot 1 in block 45?

Krause...Yes, we are asking \$12,500. Right now, there's nothing moving and we still have the stigma of IBP.

Lyle...How long have you owned those lots?

Krause...I bought them back in the mid '70s. The only way that we've been able on block 10 is to put mobile homes in there and that's kind of a detriment because I had one fellow look at them and said that he didn't like the mobile homes up there. That seems to be the only thing we are able to sell.

Lyle...Ron, what would your estimate be of sewer and water cost per lot?

Krause...I sold this one lot to a Hispanic up there last June and my cost on that, a lot and a half, was a little over \$5,600 for sewer and water. It's very costly and it would be a no-brainer to put sewer and water in on that block when I have these other lots that are not selling.

Dick...I need additional refiguring before I come down with an amount.

Protest 136 – Ronald Krause appeared before the board at 3:23 p.m. to present testimony in support of his protest.

Krause...Block 10, lots 1,2,3,4, and the north half of lot 5 do not have city water. Those three on the east don't have water, but the ones on the west do.

Dick...So water and sewer are both in for 8,9,10,11, and 12. 7 is sold.

BOARD OF EQUALIZATION

RECORD BOOK 3

Krause...Right. There are no storm drains in this area and we had water that it looked like Lake Dakota City. I called Chuck Carson and said they had to do something about water standing in these ditches several feet deep so they pumped on Tuesday. They've got a pump that pumps 12,000 gallons a minute and he ran that for 3.5 hours to pump water out of that ditch. There is storm sewer on Pine Street.

Lyle...Dick, on block 9 you recommended \$7,500?

Dick...What I said on block 9 was that I wanted to do some more work on it and same on block 10. That \$7,500 is the value that we had on it last year.

Krause...One other thing, that Cedar Street they opened up is so bad that you need a four-wheel drive to drive up. The city does not maintain it. A neighbor got stuck with a front wheel drive car on that street just about south of block 9. Those are the conditions...anything you need you have to call and pretty much beg them for it.

Lyle...Wasn't the city giving away lots over there.

Krause...That's another thing that the private enterprise has to compete with.

Protest 135 – Ronald Krause appeared before the board at 3:29 p.m. to present testimony in support of his protest.

Lyle...Lot 47 it says

Krause...That's where my home is. I've pretty much discussed this with Mr. Erickson. In 2002, late in the summer, IBP came to the City of Dakota City and asked that they would be able to use the drainage pipe, the storm sewer pipe that runs down on Olive Street. I was at the meeting when they were there and what they wanted to do, this is a system called reverse osmosis and IBP pumps this water off there property and runs it through this system. It pulls out the chemicals or sulfur, lime, whatever is in the water, and they run it down the drain that goes down through Olive. That pipe is 10 feet from my property line and 70 feet from the corner of my house. They run 1,000,000 gallons of water per day out that tube. It's a real rush of water.

Dick...We came down and took some pictures of it.

Krause...This permit with the DEQ of Nebraska was protested in writing to prohibit them from using this tube for industrial waste dump. The NDEQ went ahead and granted them the permit. So we've got this continuous roar of water that comes out. We can hear it in our bedroom. When I am down on my dock and you have a power tilt, it makes a noise. When it hits the peak of it, it changes pitch. I can't hear it change because of the constant roar. And if you keep running that, you will blow a pump there. The noise is so loud that I can't hear the change in the pitch of the pump. Last fall, there was diesel that was coming out of it and previously they have been fined for dumping diesel and blood and whatever else in that pump. That pump drains the parking lot of IBP and also goes into the plant. I asked them if they would supply a blueprint inside the plant of where this hooks on and they refused. They will not even give the NDEQ that information. That drainage pipe is hooked into the plant so whenever they decide they want to pump something through that, all they've got to do is pull some valve there.

Rick...It's running 24 hours a day?

Krause...Yes and it will be forever.

Pam...When did this start?

Krause...Late last summer or early fall. When they had the diesel, we called the sheriff's department; the TV station was down there and shot film. You could see the oil slick running out into the water. You can see the white discharge running out in the river now.

Lyle...So they are not the only ones putting stuff in it. It could be anyone.

Krause...There is that too.

Lyle...Where are we on this? What's your recommendation?

Dick...We had it at \$156,490 and when he filed his protest, we went out and totally relisted it. I put 10% economic on it because of the location and the water problems and the new value we put on it is \$176,805. I have \$149,730 for the building and \$27,075 for the land.

Lyle...\$90.50/sq.ft.

Dick...Yes.

Krause...I didn't understand when we had our meeting there, I understood that you put it at \$158,000.

Dick...It was \$156,000 last year.

Lyle...Looking at the history, it was \$178,470 in '01 and dropped to \$156,490 in '02.

Krause...That's because we sold a lot off of that. A building site. To do that, I took some of mine and had that all surveyed. I gave up over 60 feet of frontage to go on that other site so mine went down considerably in size.

Pam...So the value before you redid it was going to be \$177,178?

Dick...Yes and we ended up with \$176,805.

Krause...I'm sorry Mr. Erickson, I clearly heard you say that with the depreciation there that you were dropping it down to \$158,000.

Jackie...Maybe that was without the land.

Dick...We are at \$149,000 without the land.

Krause...So you knock it down a thousand? Essentially you are saying that you are not going to do anything.

Lyle...With \$90.53/sq.ft. doesn't seem to be too far out of line for what has been selling for. Is it all brick?

Krause...Yes but I still think that because we have a unique situation with that pipe there and industrial dump that there should be some consideration more than \$1,000. The city gets \$8,000 from IBP for dumping it in there but you must have changed your figures on that. I told you that I thought that was fair. I certainly wouldn't have thought that going off \$1,000 was fair.

BOARD OF EQUALIZATION

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Dick...This is the sheet that I printed and I printed it at 1:00 in the afternoon the day you came in. We took 20% for physical depreciation and an economic depreciation, which is basically the influence of the tube for another 10%.

Krause...Okay 20% and 10%, that's more than \$1,000.

Lyle...He's talking about 20% of replacement cost.

Pam...You had the house at \$145,103 and now it's valued at \$149,730.

Dick...That's correct.

Pam...And that's more because...

Dick...Because we refigured the whole thing when he came in to protest. We haven't been to that area yet. We did land values last spring because we were running into problems with sales on those lots. I totally refigured the house. It still gets back to the \$90/sq.ft. and that's a reasonable value for that house.

Krause...The lot area is smaller too.

Dick...How long has that pipe been in there?

Krause...Since the conception of IBP. IBP ran all of their waste in the early '60s and they call it the stink hole.

Lyle...We will be reviewing all of these with Dick again.

Krause...The figure I heard Mr. Erickson come up with was \$158,000.

Lyle...I wouldn't agree with it anyway.

Ted, being ill, left the room at 3:30 p.m. and returned at 3:50 p.m.

Protest 139 – Herman Lieber appeared before the board at 3:48 p.m. to present testimony in support of his protest.

Lieber...This 120 acres is way back by the river. I'm not getting any use out of it at all. It's a bluff, nothing but trees. I've been protesting it off and on for the last number of years. This particular 120 acres raised more in valuation than the rest of my farmland there. I don't know why.

Lyle...This is all grassland, 14 acres of waste

Dick...14 acres of waste, 92 acres of trees, 11 acres of grass and 3 acres of dry land.

(Dick explained again how the price of grassland and trees went up this year.)

Dick...We're thinking that the market value is right around \$300 an acre.

Lieber...When no one can get to it?

Dick...That's what we're saying.

Rick...Do you check the access to it Dick?

Dick...On this particular one, no.

Rick...If there isn't any access, maybe we have some room to move.

Lieber...The only access is to walk through the rest of my property.

Lyle...You own all of the ground clear around this 120?

Lieber...No, I only own it on one side.

(Lyle explained again how the board is controlled by the state and what they think are good sales.)

Dick...When we did this, we adjusted 10 soil classes down and at the same time raised some, with the heavy tree cover, because those were the ones that were selling. We lowered 10 different classes of farm ground in that market area. On this particular parcel, the only dry land farm ground is 3D1 so it didn't change.

Protest 140 – Bill Wiseman appeared before the board at 3:55 p.m. to present testimony in support of his protest.

Wiseman...I probably don't have a legitimate gripe but I am going to air it anyway. Talking about access, I don't have access to my property when it rains, snows, unless I go out and open the roads. Anyway, I moved out there and bought that farm in '76 and like Dick was saying here, I'm 6.5 miles from the nearest community and since I've moved out there, there has been 22 or 23 new houses built along that road. My property is used for agriculture and I'm being compared to prices people are paying for a homestead or across the road from me, a guy gave 2.5 times what I ever did for a private hunting preserve. Guy to the north of me, same way. He planted habitat, trees and that, for pheasant hunting. Now we are not comparing apples and apples. Mine is used for agriculture, my pasture, my timber, my cows running out there. These other people are paying these big dollars to build a house. I think we should have a different classification for those who are just moving out in the country for their own pleasure or using it for other than agricultural purposes. Valuations going up 50% of the time, pretty soon there are not going to be any farmers that can afford to just run pastureland. They won't be able to pay the prices that these city people are paying.

Lyle...I don't think you are going to hear any argument from this board.

Dick...When one of those comes through and it looks like it's just bought for residential purposes, I try really hard to get that out of the ag file. We reviewed the ag file the other day and I can show you that in that whole ag file, I only had one parcel that was under 40 acres. The reason it was in there is that a guy bought it to complete a piece of ground. I've got a couple people out here that have 120-acre front yards. That's what they are.

Wiseman...It's deals like that, that drive the ground out of reason for farmers.

Lyle...Unfortunately, we are right on target here.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest 150 – Daniel Schmitz appeared before the board at 4:03 p.m. to present testimony in support of his protest.

Schmitz...My taxes have increased. I've owned the house for 11 years but they've never jumped \$13,000. I know that there's probably some explanation for it. Nothing has changed. Nobody has built any new homes or remodeled any houses. The only thing that I have noticed since I've moved in there is that the city has a pile junk behind there. They've got a fenced in area, they've got busted concrete. That's the stuff that I look at. When I moved in there, my taxes were \$500 a year. This jump, I just don't understand.

Dick...Part of the reason that we had the increase was because we went out and did a total reval on most of South Sioux. When we do that, the previous year has no influence on this year. We go out and remeasure and relist it. We take that information and try to compare that to what has sold and we try to come to a value that we feel is appropriate for what it's brought. His address is 116 East 24th. Lyle, this gets into that land value thing that you are so proud of. So you might want to take a look at that land value Lyle. We are only at \$42/sq.ft on that property.

Rick...What percentage of a jump was that?

Schmitz...It went from \$5,280 to \$18,745 for just my land.

Dick...Total value increase was 20%. We actually lowered the house and raised the land. (The board tried to work out some calculations to come to a better land value.)

Lyle...Looks like it should be \$41,548 with the new land value of \$6,248.

Pam...That would keep your house value the same as last year, which looks about right. That gives you about \$1,000 increase.

Schmitz...Okay

Rick...So we are going to change the land?

Lyle...That's my recommendation. The house value was \$35,300 last year and I don't see anything wrong with that.

Dick...We'll call that \$41,550

Jackie...So you'll be up \$20 in taxes.

Schmitz...That isn't too bad.

Ted...If you are going to change those land values, the ones that didn't protest are still going to be valued at those high values. I think you ought to change everybody.

Rick...If they did not protest, you can't.

Ted...I think if you find an inequity overall, you can change. Is that wrong Dick?

Dick...I'm not disagreeing with the theory Ted, but I don't think we have the statutory authority to do it. The other thing we might do is to take a look at...when you get down to it, we are not disagreeing on the total value. We are within 10% of each other. The disagreement is coming on what the land value is. In most cases, Lyle is raising the house and lowering the land. The bottom line, the tax dollars are not going to be affected very much.

Ted...But in most cases you are reeling the value back to last year's value.

Dick...We are only working this with the first and second blocks off of Dakota Avenue. Everything else is valued at \$142 a front foot.

Maddie...Statistics indicated though that the vacant lots are what was low. Not the improvements. And this is not helping those statistics at all because next year the same thing will have to happen. Vacant lots will have to be raised again. Even if all of them were lowered to this level, next year they will all have to go up again.

Ted...Right, but next year you are going to apply the same percentage to the ones you applied this year.

Dick...If we would in mass drop down to \$142 a front foot all across town and we would run our statistics this fall and they will show that our lot values are low and that will indicate one of two things. I could either go in there and just raise the areas that appear to be selling higher or I could put a 10% on the whole town or a 20%, whatever it might be.

Maddie...Our vacant residential land values in town, out-of-town, all over, were in the pits, dragging everything down.

The board recessed for a break at 4:13 p.m. and reconvened at 4:22 p.m.

Protest 107 – Manuel and Sara Becerra did not appear before the board to present testimony in support of their protest. 4:22 p.m.

Dick...When we went and looked at this, we gave it 10% functional because of the basement problems and ended up with a total of \$67,110. That's \$7,950 for the land and \$59,160 for the house. It's \$70/sq.ft.

Protest 108 – Richard Rich did not appear before the board to present testimony in support of his protest. 4:24 p.m.

Dick...He came in and then we went out and looked at it, see he's got actually 2 houses on one piece of ground. One's a new doublewide mobile and the other is an old house. We have a total value of \$66,425. The second house is \$1,315. They are going to tear it down. The land is \$11,220.

Protests 110-112 – Jerome Vavra did not appear before the board to present testimony in support of his protests. 4:25 p.m.

Dick...This is all land again folks.

BOARD OF EQUALIZATION RECORD BOOK 3

Maddie...The sale that he quotes is actually a distribution of his mother's estate. The 521 indicates that it's only a 9/10 interest in two parcels for the sale amount of \$85,400. In our view, the estate distribution does not constitute a good sale.

Dick...Therefore we think that there should be no change on those three. They are all land.

Maddie...If you just take the land distribution, it appears to be accurate according to our maps.

Protest 113 – Robert and Anna Marie Suker did not appear before the board to present testimony in support of their protest. 4:26 p.m.

Dick...They bought it in 1999 and paid \$94,000 for it. We have it at \$83,920 which is \$84.94/sq.ft. We are recommending no change.

(Lyle referred back to protest 109 for comparison.)

Dick...She's (protest 109) at \$87/sq.ft. and this one is \$85.

Maddie...Sonia's house is larger too.

Protest 118 – Terrance and Mary Joann Kleinberg did not appear before the board to present testimony in support of their protest. 4:30 p.m.

Dick...I don't think that's brick. That's that tile.

Lyle...Yes, that's that red tile.

Rick...You've got the land at \$9,370

Lyle...Block and a half off the avenue.

Dick...We're at \$60/sq.ft. \$53,725.

(The board did some calculations and came up with \$50,505.)

Protest 119 – Santiago and Ana Munoz did not appear before the board to present testimony in support of their protest. 4:31 p.m.

Dick...That's at \$87/sq.ft. It has a fireplace. It has quite a bit of partition finish in the basement and they paid \$88,000 for it in 1999. We've got a total value on it of \$102,320. It's pretty nicely remodeled.

Lyle...Single-car garage. That looks awful strong to me.

Jackie...That's 24 years old.

Dick...It's got 865 sq.ft. of partition finish in the basement. He paid \$88,000 in '99 and we assume 5% a year, that's four years ago, that's 20%. 20% of 88,000 and we are right on the money.

Maddie...We just had a sale of a house in this Holiday Addition 2nd filing that was similar to this and that went for \$105,000. That was a brand new sale that just came through.

Dick...It was one that we just revalued this past spring and we put it on at \$97,000.

Rick...You can justify the land at \$8,520 but \$102,000 for a single-car garage? It must have one nice basement.

Lyle...You think houses have gone up 5% a year?

Dick...I think we can show 5% overall. Especially in South Sioux and especially anything under \$100,000.

(Jackie referred back to protest 113.)

Jackie...They are at \$84.94/sq.ft. and that house is at \$94,000.

Maddie...Suker's is only 980 and this one is 1,170.

Pam...I think this one is in the ballpark.

Lyle...Evidently, Dick had some data to back up this recommendation.

Protest 121 – Roma Johnson did not appear before the board to present testimony in support of her protest. 4:42 p.m.

Dick...Here's what we suspect is going on. If you look at this map...

Maddie...She's protesting the wrong piece of property because the piece of property that she's suing the town over is that little blue square on the map.

Dick...And that's the one she's talking about on the protest but she's got the wrong parcel number. The parcel number she has is this parcel in yellow. The yellow one is the one she is talking about on the protest. That's the one they use for a driveway, but in reality, the one where the house is and the driveway is, is that little square on the bottom. We have no value on that. We have that valued at zero. If you look at the property record card that has a picture of her house on it, 233 x 268, that little piece is part of that same property but we are not charging her for that. But, the legal description she used is the yellow one. So, no change.

Protest 122 – Michele Johnson did not appear before the board to present testimony in support of her protest. 4:46 p.m.

Dick...This house is at 737 West 5th Street. We took a second look at it and we ended up with a value of \$99,125 which figures out \$90/sq.ft. 546 sq.ft. of partition basement and sits on a pretty nice lot.

Pam...\$17,040 for that land. That must be a pretty big lot 120 x 120. Has a double-car garage.

Lyle...If you took that lot value off there, now you are \$79/sq.ft.

Dick...\$82,085 on the building itself.

Protest 123 – Carl Hinds did not appear before the board to present testimony in support of his protest. 4:50 p.m.

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...Dave or Mary went out and looked at this yesterday, I think it was, because this is one that is out in the country, we haven't visited yet. It was done by Great Plains in 1999 or 2000. That came back with a recommendation of \$139,210. That's \$77/sq.ft.

Rick...Does that take into consideration his utility sheds and all that?

Dick...We have one utility shed on his property.

Pam...\$8,000 for the land still?

Dick...Yes, one acre.

Rick...So no change on the house then?

Dick...Well, there's a change to \$139,210.

Rick...I doubt that Carl could get that \$139,210 out of that house. It's in a poor neighborhood. There's real run down trailers there.

Protest 124 – Carl Hinds did not appear before the board to present testimony in support of his protest. 4:55 p.m.

Rick...This picture of his shed is a current picture. The addition to the east is new.

Lyle...That is \$4.77/sq.ft for the buildings.

Rick...Have you been inside these?

Dick...No.

Rick...You need to go and look at them. You need to get inside them. There's an apartment in this one. They don't use it. I wouldn't change the current valuation of \$44,395.

Protest 127 – Douglas and Tammy Miller did not appear before the board to present testimony in support of their protest. 4:58 p.m.

Dick...What happened here was that he built a new hay shed and we went out and measured the hay shed. When we measured it before it was done, we didn't realize that the hay shed doesn't have a cement floor and it doesn't have ends on it. He brought that to my attention. He came in and we sat down and went back through it and we came to the conclusion that the land should stay the same, the buildings should be lowered to \$52,220, for a total of \$76,610. That's reflected on the property record card total.

Protest 128 – Marshall Morse did not appear before the board to present testimony in support of his protest. 5:00 p.m.

Dick...Marv Camerer caught me on the lot values because we had two of his lots, one right beside the other where I split it for the times 3 and 1.5 so he came in and said, "hey you can't do this and I said hey, you are right" and Camerer filed a protest and I agreed with his protest. He ran home and told Marshall. So we came up with a recommended value of \$25,560 which is less than he requested. That's still at the 1.5 multiplier.

Lyle...There's been some sales down there.

Dick...There sure has.

Lyle...and that's what you come up with?

Dick...Yes.

Protest 131 – Francis Hames did not appear before the board to present testimony in support of his protest. 5:02 p.m.

Dick...Another Holiday Addition. Another fireplace. Another \$87/sq.ft. Brick front.

Lyle...It has a 66 ft. lot.

Pam...The Munoz, also in Holiday, was at \$87/sq.ft.

Dick...This is smaller but has brick finish.

*(Mr. Hames later appeared before the board July 14, 2003 at 10:31 a.m.)

Protest 132 – Marlyn and Mary Stewart did not appear before the board to present testimony in support of their protest. 5:06 p.m.

Dick...148 acres: 54 acres of pasture, 91 acres of farm ground. We don't think there should be any changes on it.

Lyle...\$111,870?

Dick...Yeah.

Protest 133 – Marlyn and Mary Stewart did not appear before the board to present testimony in support of their protest. 5:09 p.m.

Dick...All they are protesting is the land. He wants that one lowered \$3,800. The whole thing.

Pam...Any reason to adjust?

Dick...Not that I'm aware of.

Protest 137 – Marvin Camerer did not appear before the board to present testimony in support of his protest. 5:13 p.m.

Dick...You already heard this story (during protest 128).

Lyle...Where did you end up with this, \$8,520?

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...Yes, all of his lots are the same front foot value - \$213. He's a 1.5 multiplier and he was agreeable with that.

Lyle...Is this where his shed it?

Dick...Yeah, this is his tractor sheds.

Protest 138 – Moises Rodriguez and Nancy Martinez did not appear before the board to present testimony in support of their protest. 5:15 p.m.

Dick...203 East 29th.

Lyle...\$79,625?

Dick...Yeah.

Lyle...That looks more like it.

Dick...They paid \$60,000 in 2000.

Protest 141 – Jack Bobier did not appear before the board to present testimony in support of his protest. 5:16 p.m.

Dick...Jack paid \$500 for it, he wanted it at \$1,250. We drove out and looked at it and it's every bit as bad as he says it is and we put 90% physical and 10% functional and came up with \$1,240.

Protest 142 – Jose Garcia did not appear before the board to present testimony in support of his protest. 5:19 p.m.

Pam...\$90/sq.ft.

Maddie...Jose bought it in 1999 for \$121,000.

Dick...We've got it at \$111,000 by the cost approach and when I ran a sales approach, we got \$141,550 so I grabbed a number out of the air and put \$119,500 on it. Land at \$8,400 and \$111,100 for improvements.

Protest 143 – Michael Tramp did not appear before the board to present testimony in support of his protest. 5:20 p.m.

Dick...We came up with \$35,855 for \$50/sq.ft. He's got an 84 foot lot. It's got central air.

Rick...84 x 120

Protest 144 – Ivan Roost Jr. did not appear before the board to present testimony in support of his protest. 5:21 p.m.

Dick...He's not protesting anything that he owns. He's protesting the empty lots across the street from it that belong to Shirley Hughes. He can protest based on the fact that he pays into the same school district that this land does. It's my understanding that there is no water at this point.

Pam...Are you sure about that because it's right in the middle...

Dick...I'm not sure about that.

Lyle...We need to figure out what kind of improvements are there.

Dick...That's a note I've got to check. He wants them raised from \$8,400 to \$56,700.

Pam...And you came up with \$25,000?

Dick...I came up with that and then decided that I wanted to look at it some more, so my note says further review.

Lyle...I sold a quarter of a block for about \$25,000 or \$21,000 with sewer and water.

Dick...Right here in town?

Lyle...Just north of these.

Maddie...This is the block south of the legion by the ball diamond.

Dick...We'll come back to this one on Monday.

Protest 145 – Jose and Delicia Portillo did not appear before the board to present testimony in support of their protest. 5:31 p.m.

Lyle...This one was on the market for a long time.

Rick...Land at \$25,900?

Lyle...122 ft. lot

Pam...\$17,325 (after her calculations)

Lyle...It was on the market – started out at \$129,000 and then it went down and down.

Pam...Can we put the land value at \$17,325?

Lyle...If you drop the land value down, it comes out to \$100,335.

Protest 146 – Ralph Norris Jr. did not appear before the board to present testimony in support of his protest. 5:34 p.m.

Pam...RJ built this himself. He did a nice job.

Lyle...You are saying \$143,225?

Dick...Yes. It got a 7% increase like everyone else in Homer.

Rick...I've got a land value on this one of \$5,440. Is that a smaller lot?

Pam...It's about a half of lot. It's really squeezed in there.

Dick...I'm sorry, we actually came up with \$152,870 with the bump. We are recommending no change.

Pam...I don't know. It's tucked in behind everyone else's house. It's not a great lot at all.

BOARD OF EQUALIZATION

RECORD BOOK 3

Maddie...But he paid \$9,000 for the lot in 1998.

Pam...I was liking the \$143,225. The land value is right.

Dick...That was last year's figure and then Homer got a 7% bump. So we are looking at a 7% bump on the improvements.

Lyle...Why did Homer get a bump?

Dick...Homer came in low.

Jackie...That's \$78/sq.ft.

Pam...That isn't too much. I think the land is overvalued considering the comps.

Protest 151 – Richard and Donna Fowler did not appear before the board to present testimony in support of their protest. 5:40 p.m.

Dick...We're recommending \$34,420 total.

Jackie...Sounds good.

The board recessed for the evening at 5:42 p.m.

ATTEST:

County Clerk

Board of Equalization Chair

* * * * *

County Board of Equalization
July 14, 2003 Proceedings
Basement Meeting Room
Dakota County Courthouse
Dakota City, Nebraska

The Board of Equalization reconvened at 9:00 a.m. Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.

Absent: none

Protest 147 – Jerold Gunsolley appeared before the board at 9:04 a.m. to present testimony in support of his protest.

Gunsolley...I appeared before the board last year and at that time we had an insurance company estimate to replace our building which was approximately between \$880,000 – 935,000 which I felt should be the value of the improvements. At that time the board set the value of the improvements last year at \$981,780. We had an increase, which I understand from talking the Dick, as a result of a mandatory increase for all retail, and I felt that since the board set the value last year, our building is outside what I consider the normal retail area, just leave it the same as last year. Nullify the mandatory increase that you applied to downtown businesses.

Dick...I am in agreement with his request.

Protest 148 – Jerold Gunsolley appeared before the board at 9:06 a.m. to present testimony in support of his protest.

Gunsolley...The building that is in question is that little building on Dakota Avenue that houses the Flower Cart. That was originally the first furniture store. Actually the size of the building, it's had two additions to it, none of which...We bought the building next door to it for \$47,500 which is identical in size but is a nicer building. You guys asked for an increase to \$60,110. What I am asking for is a value of \$42,500 which takes into account the value of the building we bought next door. The fact that the building in question is not as good as the building next door. We get \$350/month rent. I feel that a value between \$40,000-45,000 is much closer.

Dick...We went through and relisted that and came up with a recommendation of \$12,840 on the land, \$35,000 on the buildings for a total of \$47,840.

Dick...2,970 sq.ft.

Pam...About \$16/sq.ft.

Protest 149 – Jerold Gunsolley appeared before the board at 9:10 a.m. to present testimony in support of his protest.

Gunsolley...Nelson had it listed for I think \$70,000 and we bought it for \$47,500. It's actually a much better building than the one next to it where the Flower Cart is in. The Zelda's building was built as a brick structure and all integral – no additions on it. The only thing I am asking is that when you set a value if you could take a look more at what I paid for it.

Lyle...Well, we just agreed on \$47,840 for the one next door and you said this one is a lot better.

Gunsolley...Yes

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...We're at \$54,545. \$15,035 for land and \$39,510 for the building. This is 3,400 sq.ft.

Pam...More front footage.

Dick...\$15.58/sq.ft.

Protest 187 – Jerold Gunsolley appeared before the board at 9:15 a.m. to present testimony in support of his protest.

Gunsolley...This is the residence I live in. It went from \$93,730 to \$121,330. If you look at neighboring houses, out of 5 neighboring houses, my house went up and those others went down. If you take the house to the east of me, which is a somewhat identical house, my sister's house, if you go to my brother-in-law's, he lives to the west of me, his went down. If you go to the house next to us, his is the newest house, his went down. On the corner where Rita Dippard lives, her house went down. I am questioning how mine can go up and the rest of them can go down. My house has not had a lot of updating on it. It's got the original furnace, kitchen, and bathrooms in it. I had to take the carpet out of downstairs because after we built we got moisture downstairs so I painted the floors down there. I went to see Dick and we went through the computer diagram of the house and actually he had part of the garage included in the house and the square footage was an error. It showed it at 1,368 and the actual square footage was 1,284 and that will result in a decrease. On the north side of my house is what they call a knee-wall porch. They have a square footage cost of \$30.45 which comes up to a value of \$7,000 and I honestly think that's too high given the way it was built. The real issue that I would like to look at is the physical depreciation. My house was built in 1975 and has a physical depreciation allowance of 5%. If you look at some of the houses around me, 707 E. 21st, had a 15% depreciation. 703 E. 21st has a 26% physical depreciation. 2010 F Street has a 26% depreciation. 2101 F has a 26%. Our past county assessor's house has a 12% and there are two houses next to me that have a 5%. I feel like 5% depreciation is far too low on that house. I have a feeling in talking to Dick that there are probably some variables in the computer program that are getting put in...I would like something consistent with the other ones around me. I want to say that Dick has been extremely helpful. He has bent over backwards to help me out.

Dick...Back to the depreciation thing, when we talk about physical depreciation, we are talking about depreciation that is generated from market and not from suddenly being 50% worn out. The fee appraisers, according to their process and the rules they work under, they work with a physical depreciation which means they look at it and they think it's half worn out, it's 50%. In mass appraisal and that's what we're obligated to operate under, we take the replacement cost new of a house that sold, we divide that by what it sold for and that generates what we call a market generated depreciation. It's unfortunate that this thing says physical depreciation on it, but that's the way it operates. When he pointed this out to us on his depreciation, we went and looked at that and we found some errors. We are correcting those errors. What happens in the program, the program generates these numbers. If somebody goes in and types over those numbers, the number they type in stays there even we did a recalculation. Once in awhile, somebody will have gone in and typed over some numbers and this could have happened anytime in the last 3 or 4 years. But when it does happen, it creates a permanent depreciation on that file. When we do a recalculation, or build a new depreciation table, it does not knock that out and replace it with the right one. So we are going in now and have found several of them right in that area and we are straightening them out. As far as Jerry's house is concerned, after visiting with him, we came up with a total of \$117,910. The land value at \$9,655 and the improvement value of \$108,255.

Gunsolley...Well the ones that were in error, are those going to go up or are they still going to get a 26% depreciation?

Dick...No they are not, but we are reviewing that whole area right there.

Gunsolley...When the guy came out to measure, I asked him if he wanted to go in the house and he said no.

Dick...When we do a total relisting, last years values and this years values have no relevance. I explained to them the other day, that we got all done with this year's reval on the north end of South Sioux, 68% of them went up, 24% went down, and only 6% stayed the same.

Gunsolley...Should these values you come up with, somewhat reflect market value?

Dick...We believe they do. The market generated depreciation that we're still using is the 5% and that seems to be appropriate.

Pam...So his is correct and the others are wrong.

Dick...Correct

Gunsolley...I would feel easier as a taxpayer if I could figure out exactly how you come up with that a) a written definition of what physical depreciation is and how is it calculated. Because what you have right now is kind of a mystery figure that you pull out of the air and you wonder actually what goes in to make that up.

Dick...I have a dissertation on how market generated depreciations are arrived at and I will get a copy of that to you.

Rick...On a 27 year old house, 5% depreciation doesn't seem like enough to me.

Dick...You are thinking wear and tear and it's not wear and tear. It's what it will sell for versus what it would cost to build it new today. That house today will sell for within 5% of what you could build a new one for.

Gunsolley...I don't think it will.

Dick...What do you think your house is worth on the market today?

Gunsolley...I don't know. Let's assume mine is worth \$117,000. Now a house 2 houses away is not worth \$85,000. 5% seems intuitively too low for a house that age.

Dick...We depreciated the pool 85% and the knee-wall porch 15% just because we think they are kind of unique to the property. We think that if you built that basic house it would sell for 5% of that same house would sell for.

BOARD OF EQUALIZATION

RECORD BOOK 3

Pam...So the adjusted square foot cost, \$66.98/sq.ft., would be for the building itself?
Dick...No, that's the adjusted construction cost for the basic house.
Gunsolley...Where does the condition of the house get reflected?
Dick...The condition of the house in mass appraisal is reflected on these pages in physical depreciation, but that physical depreciation isn't an observed depreciation, it's a market generated depreciation. In mass appraisal, it has very little relevance to actual wear and tear. It's a market generated number.
(Dick went on to explain how the quality and condition of a house are determined using a number scale.)
Rick...Jerry, would you be satisfied with \$115,145?
Gunsolley...Probably somewhere in there.
Lyle...I think it's about a \$100,000 house right now.

Protest 188 – Jerold Gunsolley appeared before the board at 9:40 a.m. to present testimony in support of his protest.
Gunsolley...This a rental house. I get \$450/month rent for it. The value was increased from \$42,560 to \$57,380. What that represents is that the land went from \$7,920 to \$14,060. Improvements were increased from \$34,640 to \$43,320. Dick explained that the reason the land value went up was because of the proximity to Dakota Avenue. I find that a little bit hard to buy. This is a house that's on the east side of B Street, 2 blocks off the avenue. It's zoned residential, there's no movement in this town to rezone B Street to commercial. The other thing with the increase in the improvement value, the house is in fair condition. It was originally a 784 ft. square house. It had a garage and a bait shop attached to it. I took the bait shop and converted it to a family room years ago. Not particularly well constructed. It has the original furnace and wiring. I think it's a \$45,000 house.
Dick...We revisited this and came up with \$50,885. If you use 110 as a gross-rate multiplier it will put you at \$50,000. Land is \$14,060.
Jackie...Can't we go back to our formula that we were using last week?
Lyle...That puts the land value at \$9,372.
(The board did some calculating and got another value of \$52,692.)

Protest 189 – Jerold Gunsolley appeared before the board at 9:45 a.m. to present testimony in support of his protest.
Gunsolley...This is a house at 3102 Dakota Avenue. It was listed on the open market for a South Sioux City realtor. We purchased the house in June of last year for \$42,000. We did minor work on the house. We painted the inside, cleaned it up, and rent it for \$450/month. Did no carpeting work in it. I ask you to review the total price with the price that we paid for it in mind.
Lyle...We've got the wrong picture of the house.
Gunsolley...It's just a little one-bedroom house that sits on the east side of Dakota Avenue.
Lyle...We showed this house 12-15 times and Jerry was the first one to make an offer. I would have to agree with him.
Jackie...Whose house was it?
Gunsolley...George Matz. Old gray house, has a little carport.

Protest 205 – Jerold Gunsolley appeared before the board at 9:49 a.m. to present testimony in support of his protest.
Gunsolley...The only thing I am protesting here is the increase in the land value. It's my mother's house, it went from \$7,200 to \$12,780 on the land increase. You people have already heard the argument.
Pam...Looks like the formula would support an \$8,520 on the land. 60 ft. of front footage.
Dick...\$142 a front foot. We believe the total property is worth \$63/sq.ft. at it's present value.
Rick...House is built in 1954.
Gunsolley...I am not disputing the improvement value.
Lyle...If you back out that land value, you end up with \$99,870.

Protest 161 – Brian McFarlane appeared before the board at 9:51 a.m. to present testimony in support of his protest.
Lyle...76.9 acres
McFarlane...That sounds about right. The biggest issue I contest is the percent increase. Just looking at the economic situation in general and the typical increase in value in a lot of properties...I see a 41% increase to be more significant than I would expect. Even a 5% improvement...I realize that land values are increasing but I doubt they are increasing at 41% a year.
Lyle...Unfortunately, that type of ground has taken a significant increase. Way more than normal inflation.
Dick...When did you buy the place?
McFarlane...3 years ago.
Dick...What did you pay for it?
McFarlane...I averaged out to about \$738 an acre. I purchased it for a homestead site. At the time we bought it there were no buildings on it.
Dick...our records indicate that you paid \$57,500 for it.
Rick...Was there any waste on that property?
Jackie...One acre.
Dick...It was timber and pasture when you bought it?

BOARD OF EQUALIZATION

RECORD BOOK 3

McFarlane...That's correct.

Rick...Are you doing anything with the pasture or the timber?

McFarlane...There's actually 6 acres of cropland and we're renting the pasture out which generates about \$1,500 a year.

Lyle...The market indicates that that's what pasture and timber land are selling for.

McFarlane...Are there any comparable sales in the area?

Dick...We've got about 25 sales in that market area for sure. You're right in there.

Protest 220 – Betty O'Neill appeared before the board on behalf of Alice DeRoin at 10:00 a.m. to present testimony in support of her protest.

O'Neill...Am I correct Dick, in assuming that there were only two sales in that area?

Dick...I don't know.

O'Neill...Going through Holiday Addition, I found two sales. I went through and did some comparing and I found that her's was classed as badly worn/fair. I found 8 others with that condition and quality. The percentages go from 9% to 23%. I guess that I would like Dick to explain how he finds his percentages.

Lyle...That's at \$72.77/sq.ft.

O'Neill...Holiday has not had a good record for sales. There were two sales. On the one sale, it was sold twice and the first time it sold for \$110,000. The second time it sold for \$107,000 in just a matter of months. They are not appreciating up there, they seem to be depreciating.

Lyle...What was it listed at?

O'Neill...There were no offers.

Lyle...But you don't know what it was listed at?

O'Neill...I don't think that's relevant.

Lyle...It is relevant.

O'Neill...There was no interest. It was lowered quite a few times I know.

Lyle...Why don't you want to tell us what it was listed at?

O'Neill...I think you probably know. I think the realtor started at \$129,000 and that was too far out of line and I told them that. She reduced it.

Lyle...That would explain why there were no offers.

Pam...Is there anything substantially wrong with the house?

Rick...What's your recommendation Dick?

Dick...We'll take a second look at it.

O'Neill...When you compare it with some of the others in the area, it would warrant that we do the protest.

Lyle...It's \$72.77/sq.ft. and I think they would have a hard time finding many other ones lower than that. 25-28 year old house with 1,232 sq.ft. with a double detached garage and full basement.

O'Neill...Lot 1 is \$75/sq.ft. Lot 2 is \$71. Lot 3 is \$87. Lot 4 is \$68. Lot 5 is \$79. Lot 8 is \$78. Lot 11 is \$70. Lot 13 is \$90. Lot 15 is \$72. Lot 17 is \$74. Lot 21 is \$73.

Pam...So this one is right in the ballpark.

O'Neill...I don't understand the 23% depreciation on lot 29.

Rick...Gunsolley's house was built in '76 and he had 5% depreciation on his.

O'Neill...Then we have Leo Merchant's whose was reduced. He got 26% depreciation. That's an average-average. Reduced from \$89,730 to \$87,490. Why? It has a finished basement and a bigger garage.

Dick...This gets back to what we talked about earlier when Gunsolley was here. Sometime in the past, someone has gone in and put in a bunch of 26% depreciations on those properties. We didn't catch it when we rolled the new values over. Those properties all need to be reviewed.

O'Neill...What you are saying is that you will review all of the Holidays with depreciation?

Dick...That's what I'm saying.

Protest 221 – Betty O'Neill appeared before the board at 10:09 a.m. to present testimony in support of her protest.

O'Neill...That's my house at lot 28 Holiday. I'm looking at the quality and condition. Average-average. There are five more that are average-average. Lot 1 got 26%, lot 17 got 26%, lot 21 got 26%, lot 27 got 26%, lot 28 which is mine got 12%. But he said that he was going to be looking at the depreciations. I realize that it was a different addition but there were two in Palmer right across the street that were reduced. Average-average and average-average. One was reduced from \$88,565 to \$82,955. 26% depreciation built in '79. Are you going to be looking at Palmer also or are you done with Palmer?

Dick...We are reviewing that area.

Lyle...You've got to consider apples and apples. I am working on an appraisal right now that happens to be almost an identical twin of yours and I'm finding those split-foyers to be selling for considerably more money than any of these figures here. Dick's or yours.

O'Neill...Back in '79 splits were quite the thing. You got more for your money and it was new to South Sioux. Now people don't want them.

Lyle...Nevertheless, they are still selling for quite a bit more money than is being discussed here.

Protest 222 – Betty O'Neill appeared before the board at 10:14 a.m. to present testimony in support of her protest.

O'Neill...That's Bob's house. He bought that when his mother couldn't have it any longer. It went from \$26,345 to \$48,660. He's done nothing to it other than paint it and put a new kitchen floor in because the other one was torn. The one next door to it sold for \$39,000.

BOARD OF EQUALIZATION

RECORD BOOK 3

(The board worked out some calculations because of the proximity to Dakota Avenue.)
Lyle...Land would be \$6,248 at \$142 a front foot. That leaves a value of \$36,163.
O'Neill...That's high compared to that one that sold next door and it has an upstairs with bedrooms.
Pam...We end up with \$44/sq.ft.
Lyle...I have no problem with \$36,163. The improvements being \$29,915.
O'Neill...I have some questions for Dick. When was the reval started and finished in Homer?
Lyle...Wait a minute. This is the Board of Equalization. If you have issues with Dick, you can talk to Dick later on, but we're going to stick to the schedule.
O'Neill...This does go in conjunction with my protest. Let's go with lot 28. My whole protest is based on equalization.
Pam...So you are saying that that property would be comparable to some in Homer?
O'Neill...What I am asking is when the revals were done. I got a note from Dick that said, "in regard to your question about how things were valued in South Sioux 2003, South Sioux City is in the process of a total reappraisal. For the 2003 assessment year, we relisted all residential property in our neighborhood #100 which covers all of Covington and just about everything from Dakota Avenue to G North of tracks." I was wondering if Dick feels that all of South Sioux needs to be revalued.
Lyle...They all do continually.
O'Neill...Okay and Dick says yes also?
Dick...I've told this board on several occasions that we ran a study in South Sioux and we looked at basically 100 homes. From that study, we determined that about 76% of the homes were improperly valued. We started a reval in South Sioux on a subdivision basis and we do as many subdivisions as we can every year. As long as we stay within a subdivision, we stay within a market area. We are able through the system to sort out subdivisions. We got about two-thirds of South Sioux done last year and we are finishing up this year. So far our record indicated that out of the 1400 houses that we looked at, only 6% we properly evaluated.
O'Neill...Why did you decide to do neighborhood 100 first?
Lyle...This isn't a trial.
O'Neill...I want to inform the board that I based my protest on equalization and going to the Constitution of the State of Nebraska, "Taxes shall be valued, levied by valuation, uniformly and proportionally among all real property." I don't feel that South Sioux is being treated uniformly and proportionately when you put values on only half. That's Article 8 Section 1.
Dick...That's an issue for the Supreme Court.
Lyle...You can't do all before you do half.
O'Neill...I had to start somewhere.

Protest 158 – Ralph and Margo Smith did not appear before the board to present testimony in support of their protest. 10:25 a.m.

Dick...This is a mobile home in the Stanton Court. From the information supplied, it appears that it was sold out of an estate. We went ahead and reran the numbers on it and you will notice on the property record card it was \$22,400 for several years. We reran it and came up with \$17,105. They paid 9,500 for it but they bought it out of an estate. I believe also it was a timed contract – contract sale.

Protest 159 – Dwain "Charlie" Ailts did not appear before the board to present testimony in support of his protest. 10:27 a.m.

Dick...It's an older home. It has central air. Kind of average for the area and we came back at \$48,030.
Jackie...That looks a lot better.

Protest 131 – Francis Hames appeared before the board at 10:31 a.m. to present testimony in support of his protest.

Hames...I've got a letter to read if that's okay.

July 14, 2003

Dakota County Board of Equalization
1601 Broadway Street
PO Box 39
Dakota City, NE 68701

To whom it may concern;

My name is Francis Hames and I live at 704 East 21st Street, in South Sioux City, Nebraska. My property assessment has increased more than \$16,000 this year, but we have made no home improvements in the last thirteen years. On the exterior of our home, three sides have original siding and windows. On the interior, the bathroom and kitchen cabinets are original, since 1970. Is it possible that these items should have a depreciational value?

On November 7, 2002, my wife spoke with the assessor about the interior of our home. He did not ask to evaluate the inside, therefore I do not understand where the increase of property value lies? The front exterior, done thirteen years ago, is bricked and has two newer windows to look nice, but I feel this should not increase my home value by \$16,000. In order to support my case on what I feel is an appropriate value of my home, I investigated houses in my immediate neighborhood. According to one

BOARD OF EQUALIZATION RECORD BOOK 3

house, the assessment went down over \$5,000. The house has more square footage in the garage and borne than mine. It also has a finished basement, fireplace, and a partial brick front. The house has an assessed value in the low \$80,000 range.

The second house is slightly larger in square footage in both the home and garage than my house is. It also has a finished basement, replaced permanent siding, a screened in porch and open porch with roofs- The assessment has inflated approximately \$3500 and is assessed in the low \$80,000's.

I personally feel these two homes are very comparable to mine. How can my house be assessed eight to nine thousand dollars more than these houses? It seems there is inconsistency in how homes have been evaluated and assessed. Speaking of inconsistency, another home in my neighborhood decreased in value by \$18,000. I feel an appropriate property valuation on my home would be \$80,815- This value is consistent with the other two houses I have mentioned earlier. T feel these homes have similar square footage, updates, and assessed value as my home. Therefore, my home should be assessed at a similar value of low \$80,000.

Comparables mentioned in this letter

703 E. 21st Street

720 E. 21st Street

707 E. 21st Street

I want to personally thank you for your time and consideration of the requested valuation change- It is very much appreciated

Sincerely,

Francis A Hames

Dick...This is part of that Holiday deal with the error on the depreciation on other homes. We're looking into it. His is valued at \$87/sq.ft.

Rick...You had his depreciation at 12%.

Dick...Right

(Lyle explained the computer problem with the Holiday Addition to Mr. Hames.)

Lyle...Your value is at \$87.32/sq.ft. and I believe that is pretty much in line with what is happening in that area.

Hames...On taxes, do they not check through the home? My bathroom...if I put my house up for sale, the interior is not updated like we did the outside. It certainly is not modern by any means. If they are going to relook at that, will they come through?

Dick...We may well do that.

*(The board originally discussed Mr. Hames's property on July 10, 2003 at 5:02 p.m.)

Protest 160 – Steven McArthur did not appear before the board to present testimony in support of his protest. 10:41 a.m.

Dick...I think you guys reached an agreement on this one, didn't you?

Ted...I think he wanted to attend the hearing. He said he didn't get a letter from my office so I'll have to reschedule.

Lyle...He stopped in my office and said that...Isn't that \$103,665 the figure you arrived at Dick? He was happen with that when I talked to him.

Protest 162 – Louvenia Boykin did not appear before the board to present testimony in support of her protest. 10:43 a.m.

Dick...We are recommending no change.

Pam...If we go \$142 a front foot, we've got \$11,360 on the land.

(The board discussed the high land valuation concern again - one and two blocks off of Dakota Avenue. Lyle expressed his concern with putting a commercial value on a lot that has a house on it. This property was also in a TIF area in years past. The board worked some calculations to get the land value down and came up with a total value of \$100,395.)

Dick...\$63/sq.ft for the whole thing.

Protest 163 – Jose Villalpando did not appear before the board to present testimony in support of his protest. 10:53 a.m.

Rick...That's the old Mike's Auto Parts.

Dick...He paid \$150,000 for it. We've got it at \$128,810.

Lyle...\$25.68/sq.ft.

Dick...We are recommending no change.

Protest 174 – Antonio DeAnda appeared before the board at 10:57 a.m. to present testimony in support of his protest.

Dick...They came in and visited about this and pointed out to me that the land value was extremely high. We compared it with other properties in the area and decided that it was high and therefore we are recommending that it be lowered to \$662,810. We just changed the land. Land is at \$33,750.

BOARD OF EQUALIZATION

RECORD BOOK 3

Pam...So you must have also adjusted building a little bit.

Dick...Oh, I know why. We took the retail increase off of it. We had revalued the thing the year before so we took that off. Buildings are at \$629,060.

Protest 166 – Donald Prenger Sr. did not appear before the board to present testimony in support of his protest. 11:00 a.m.

Dick...This is their building out there on 21st Street just west of the FSA office. We had never measured that or relisted it from the time that I've been here. So when she came in, we went out and totally reviewed it and we came up with \$10,500 for the land, \$408,205 on the buildings for a total of \$418,705 and that's my recommendation.

Pam...Just change in square footage?

Dick...Yes and it just had never been listed.

Protest 167 – Donald Prenger Sr. did not appear before the board to present testimony in support of his protest. 11:01 a.m.

Dick...This is a vacant lot out at Dakota Flats. We valued it on an acre basis and access is by a gravel road. Our recommendation is \$25,080.

(The board was provided with a copy of a map that illustrates a number of Mr. Prenger's protested parcels.)

Protest 168 – Donald Prenger Sr. did not appear before the board to present testimony in support of his protest. 11:04 a.m.

Dick...When we valued all of these, we valued them on an acre basis and this one is a little bigger lot. So it's \$25,170.

Protest 169 – Donald Prenger Sr. did not appear before the board to present testimony in support of his protest. 11:05 a.m.

Dick...Same story – valued by the acre. \$25,080.

Protest 170 – Donald Prenger Sr. did not appear before the board to present testimony in support of his protest. 11:06 a.m.

Dick...This is Lot 1 on the far west of their property. In visiting with Mrs. Prenger, I came up with \$30,000 on that lot. I valued it on a lot basis rather than front footage or square footage basis. I picked \$30,000 because that is what they are advertising for. Same thing for Lot 18.

Protest 171 – Donald Prenger Sr. did not appear before the board to present testimony in support of his protest. 11:07 a.m.

(See protest 170 for reasons for Dick's recommendation of \$30,000.)

Rick...That Lot 18 has a cemetery on it. It dates back to John Roost.

Pam...Is Lot 18 for sale?

Dick...Yes.

Rick...The power line goes right over the top of it.

Maddie...The cemetery is in the easement. There's a 50ft. easement on the west side for the power lines.

Protest 172 – Frederick Reifenrath did not appear before the board to present testimony in support of his protest. 11:09 a.m.

Dick...I am recommending no change.

Lyle...So \$63,475. Fireplace.

Jackie...29 years old.

Protest 173 – Dianna Spirk did not appear before the board to present testimony in support of her protest. 11:10 a.m.

Dick...This is a Dakota City property. Since we haven't been through Dakota City yet, we went out and relisted it, and came up with \$68,495.

Lyle...Have they done much to that Dick because I am the one who sold them the house and it needed a lot of work.

Dick...I don't know that they've done a lot to it, but we are still showing it at badly worn so my assumption is that it still needs some work. \$6,605 on the land.

Jackie...That's \$39.92/sq.ft.

Lyle...That land is pretty cheap there. It's right next to the church.

(Ms. Spirk later appeared before the board at 1:50 p.m. to present testimony in support of her protest.)

Protest 206 – Wayne Blair did not appear before the board to present testimony in support of his protest. 11:12 a.m.

Jackie...That must have got hit with that land formula.

BOARD OF EQUALIZATION

RECORD BOOK 3

(The board did their calculations to bring the land value down to a residential level. The resulting values were \$6,250 for the land, \$29,135 for improvements for a total of \$35,385.)

Protest 207 – Wayne Blair did not appear before the board to present testimony in support of his protest. 11:20 a.m.

(Based on protest 206, the board recommended a land value of \$6,250.)

Protest 208 – Troy Munhofen did not appear before the board to present testimony in support of his protest. 11:21 a.m.

Dick...It sits on a corner lot.

Rick...73 x 120 is the lot. It's a fair size lot.

Lyle...This is a TIF isn't it.

Rick...It says the depreciation on it is 25%?

Dick...Yeah. It's still \$71/sq.ft.

Pam...Do we need to consider any economic depreciation because of the graffiti?

Dick...We haven't been able to show it in sales.

Jackie...No change?

Dick...That's my recommendation.

Protest 209 – Joann Weber did not appear before the board to present testimony in support of her protest. 11:23 a.m.

Jackie...Is this a rental?

Dick...Yes it is.

Rick...\$44.76/sq.ft.

Lyle...It has a crawl space.

Dick...It has a basement for the furnace and water heater.

Rick...Do you think the \$31,510 is out of line?

Lyle...The one I've got sold for \$29,500 and it's the same thing. I've got no problem with that. That house would rent for \$400.

(Dick explained the Gross Rent Multiplier concept to the board. The assessor's office is using a Gross Rent Multiplier of 110.)

Dick...\$31,510 is fine by me.

Protest 210 – Patrick and Maurine Kavanaugh did not appear before the board to present testimony in support of their protest. 11:28 a.m.

Dick...This one was outside of the area that we remeasured so we went out and relisted this one and came up with a value of \$168,975. He has a contract in here where he bought it for \$150,550.

Lyle...According to this listing, the house had been on the market for 180 days.

Dick...That's \$57/sq.ft.

Protest 178 – Keith and Diane Lamp did not appear before the board to present testimony in support of their protest. 11:34 a.m.

Dick...Use to be a little gas station/convenience store in Emerson. The Indians bought it out and took the pumps out. They bought it for \$57,000 in 2000, took out the pumps and sold it in 2001 for \$34,000. They had it appraised on 11-2 for \$40,000 and I don't have a problem with that. I don't know how you appraise a quick stop without gas pumps. I'm going along with the \$40,000. The land is at \$5,740. \$34,260 on the improvements.

Ted, being ill, left the room at 11:35 a.m. and returned at 11:50 a.m.

Protest 180 – Corbet and Shari Dorsey appeared before the board at 11:36 a.m. to present testimony in support of their protest.

S. Dorsey...We had it appraised by a real estate agent in July. There were some improvements that we were going to do for windows and at that time it was appraised at \$89,500. That was in July of last year. In 2001, you guys had it assessed at \$87,655 and just here again in 2003, we got an assessment for \$94,500. I think when we bought it, it was assessed at \$65,000. That was 7 years ago. It was Master Residential Appraisers, Bob Clark. It was for First Federal. The only improvement we have done is the windows.

Dick...We took a second look at this and came up with \$88,405. 54.17/sq.ft. Land stayed the same at \$6,255.

Protest 182 – Nguyen Van Phieu appeared before the board at 11:41 a.m. to present testimony in support of his protest. His brother was present to interpret for him.

Lyle...House at 717 East 11th.

Pam...It looks like your land is valued correctly or fairly compared to the other people. \$10,700.

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Nguyen...His concern is when he had the house for sale by owner last year, a few people made some offers for the property, the highest he got was \$81,000. He thinks the maximum he can sell the property is for \$85,000.

Dick...Does this have basement finish?

Nguyen...It's a finished basement but there is some damage. The wall, ceiling, there was some plumbing problem too. The pipe does not work properly. The ceiling tiles are crooked.

Pam...\$93/sq.ft. seems high.

Rick...26 years old and 4% depreciation on that too.

Dick...It's got a full partition basement and a fireplace. This is one that Dave relisted last year. I could almost bet you that he didn't get in it.

Lyle...Brand new, you would have a problem getting \$110,000 out of that.

Bill...Location is such that their figure is close.

(The board did some calculations.)

Jackie...\$96,200? That sounds good to me.

Lyle...That would be \$81.80/sq.ft.

Dick...At \$85/sq.ft. it comes out to \$99,960 and that was my recommendation.

Pam...\$10,700 for the land, \$85,500 for the house for a total of \$96,200.

Lyle...If you take the land out you are talking \$72/sq.ft. so we are probably pretty close.

Protest 179 – Clara Hankins did not appear before the board to present testimony in support of her protest. 11:50 a.m.

Maddie...14 acres of dry crop ground. The rest is grass and trees. 16 acres of waste.

Jackie...That's only \$300/acre.

Dick...Recommend no change.

Protest 183 – Daniel Moos did not appear before the board to present testimony in support of his protest. 11:55 a.m.

Dick...This warehouse, they previously had it listed as a service garage. That lowered the value to \$63,410 total. Land at \$5,425 and the building at \$57,985. We valued that one on a square foot basis.

Protest 184 – Gordon Hegge did not appear before the board to present testimony in support of his protest. 11:58 a.m.

Dick...His complaint is with his neighbor. He says that he has contacted the county but he still hasn't cleaned it up. His pictures didn't come out very well, so we went out and took a picture of the neighbor's house.

Lyle...I don't think he has much to complain about. \$76.67/sq.ft. 5.02 acres.

Dick...Our recommendation is no change at \$114,845.

The board recessed for lunch at 11:59 a.m.

The board reconvened at 1:30 p.m.

Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization

Protest 186 (A,B,C) – Kevin Holmstein appeared before the board on behalf of Jim Sullivan at 1:33 p.m. to present testimony in support of his protest.

Holmstein...I am the other half of H and S Partnership that owns this pasture. We think the value placed on it is way too high. The closest road, a minimum maintenance road is a half-mile away from it. We don't even have decent access to get back in there. In fall we get back there because the farmers let us drive through their fields. Last summer we got a notice from Arnie about a little patch of leafy spurge, we had to get a tractor and a sprayer back in there when the crops were in and that was 2 hours of trimming branches and trees just to get back there before we could spray it. If it was close to a road, where we have access, I could see where the value would be a lot more than what we think it is. I just don't think there's comparable land around there. There's no water on it where you could have cattle in it. There's 3 parcels altogether – 234 acres. It's all real heavily forested and steep bluffs.

Pam...What do you use it for?

Holmstein...We bought it for a place in 1990 to get away, hunting, hiking. No river frontage.

Dick...We feel that we've got the land valued according to the soil types and the tree cover. The issue was access and we really didn't have enough time to look through that. We have \$28,500 for the first parcel of 66 acres, \$73,675 for the second parcel of 140 acres, and \$9,705 for the third parcel of 26.95 acres. Actually for the third parcel, the actual acreage count was corrected to 21.26 and that is the \$5,920.

Rick...With all of the parcels together, it would be \$470/acre.

Pam...It looks like you are asking for \$300/acre?

Holmstein...Tops, yeah.

Dick...The actual figure by our numbers comes out \$108,095.

Lyle...Unfortunately, pastureland values have just shot up.

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Protest 173 – Dianna Spirk appeared before the board at 1:50 p.m. to present testimony in support of her protest.

Spirk...I purchased the parsonage, which has never been taxed before. Ms. Spirk read the following letter:

Re: Property Valuation Hearing

Dianna Spirk
1513 Locust
Lot 7 & east 19.88 of SW1/4 of block 90
Parcel # 220154937

I purchased this property in September of 2001 at a cost of \$65,000; a price that I now realize was more than it was worth. At the time, I first justified in paying more than what I had originally thought of offering for several reasons:

- 1) The money was all going to my church to put in a fund to use the interest that accrued.
- 2) I thought I was getting the first borne buyers down payment amount of \$5,000, which was the equal percentage amount from the sample on the application. Instead, the day of my closing, I was informed that it would only be \$2800.
- 3) I was purchasing all of the appliances that came with the home - washer, dryer, refrigerator, stove, dishwasher and an extra window air conditioner.

Until my purchase, this home had never been assessed a valuation. It was built in 1912. The walls are lathe and plaster with 91 years of cracks and fills. The woodwork is original, with 91 years of nicks and wear. The electrical wiring was added in the earlier part of the century, with wiring encased on the outside of the walls and baseboards. There is exposed plumbing running through the kitchen and the floor is uneven. The windows are original and not energy efficient.

The garage is original except for a grossly rotted lean-to attached to the back of it. The concrete is riddled with cracks and there is no concrete, only a dirt floor in the smaller storage shed set in the back.

Upon my research of other comparable homes in my neighborhood, I have been surprised to learn that my house, not including land, is valued at an average of \$25,760 higher than the 5 other homes I compared. I derived at that figure by adding the valuations of the 5 building values, divided by 5 houses, which came out to the \$39,780, and subtracted that amount from my \$65,540. All of the homes have at least a story and a half like mine and are similar in size. The three valued above \$40,000 all have newer, larger garages. The list is as follows (buildings without land):

- 1) 1503 Locust \$42,500
- 2) 223 N.15th St. \$41,000
- 3) 201N.18th St. \$29,985
- 4) 1621 Myrtle \$39,130
- 5) 1419 Locust \$45,395

As for the land value, mine is by far the smallest lot. I found one other additional property that had one lot but sits on a corner lot (1523 Myrtle). That land is valued at \$4725. Not only is my lot very small, with a great deal of busted up concrete for a driveway; my front yard is a church parking lot. Again, I think we are overvalued here.

As a single mom, struggling to make ends meet, I find it very hard to stay here with this assessment. When I purchased the house, I asked about the taxes and was told that they would be low, about \$750 given the size of lot and tile age of the home. This person owns one of the homes in my research. It is a little older, very close in size and condition and has a much larger lot. I don't feel it is fair to assess my home so much higher than all the others are just because it has never been assessed. It is not my responsibility to make up for lost revenue in the past.

I wish to modify requested valuation to \$40,000 for the buildings and \$5,000 for the land for a total valuation of \$45,000. This would be a fair amount and totally in line with your assessments of the five other properties I have mentioned.

Respectfully submitted,
Dianna Spirk

DAKOTA COUNTY ASSESSOR'S OFFICE
ASSESSMENT SUMMARY
Date of Run 07/03/2003

PARCEL # 220010153 MAP #: 0967E00E0E20005-I20-0002

CURRENT OWNER

JOHN C & KENZIE N LAHMANN

P0 BOX 7

CURRENT VALUATION

Improvements

outbuildings 0

Land Value 7,090

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DAKOTA CITY NE 6s731E0000

Total Assessed 49,045

PARCEL LOCATION

Street Address * 00223 NORTH 15TH STREET
 Class Code * 01 01 01 01 06 02
 Legal Description * NORTH 1/2 LOTS 1 2 3 TOCFTHER WITH AN EASEMENT
 OVER AND ACROSS SOUTH 1/2 LOTS 1 2 3 BLOCK 120

ASSESSMENT INFORMATION PREVIOUS VALUATION

Tax District	10	Improvements	39,580
Property Class	1000	Outbuildings	0
Exemption Code	0	Land Value	7,090
Exempt Amount	0	Prev Total	46,670
Taxable value	49,045	Prev Taxable	46,670

CURRENT TAXATION

District Description DC-11
 Appraised Value 49,045
 Current Tax Rate 2.388274
 Gross Taxes Due 1,171.34
 Exemption Amount 0
 Exemption Tax Loss 0.00
 Net Taxes due 1,171.34

PREVIOUS OWNERSHIP

Grantor Green Estate/John A
 Book & Page # 01-4153
 Sale Date 03/08/2001
 Sale Price 61,000.00

LAST BUILDING PERMIT

Description
 Date Opened
 Date Closed
 Permit Amount

DAKOTA COUNTY ASSESSOR'S OFFICE
 ASSESSMENT SUMMARY
 Date of Run: 07/03/2003

MAP # 09E7E00ECE20005-I23-0CI7

PARCEL # 220CC8558

CURRENT OWNER
 SHIRLEY Y SIDES

CURRENT VALUATION
 Improvements 29,985
 Outbuildings 0
 Land Value 11,340
 Total Assessed 41,325

PO BOX 219
 DAKOTA CITY NE 68731

PARCEL LOCATION

Street Address 00201 NORTH 18TH STREET
 Class Code 01 01 01 01 06 02
 Legal Description EAST 20' OF LOT 16 & ALL LOTS 17 & 18 BLOCK 123

ASSESSMENT INFORMATION

Tax District 10
 Property Class 1000
 Exemption Code 0
 Exempt Amount 0
 Taxable Value 41,325

PREVIOUS VALUATION

Improvement: 28,290
 Outbuildings; 0
 Land Value: 11,340
 Prev Total; 39,630
 Prev Taxable; 39,630

CURRENT TAXATION

District Description DC- 11
 Appraised Value 41,325
 Current Tax Rate 2.388274
 Gross Taxes Due 986.96
 Exemption Amount 0
 Exemption Tax Loss 0.00

BOARD OF EQUALIZATION RECORD BOOK 3

Net Taxes Due 986.96

PREVIOUS OWNERSHIP

Grantor
Book & Page ft
Sale Date
Sale Price

LAST BUILDING PERMIT

Description
Date opened
Date Closed
Permit Amount

DAKOTA COUNTY ASSESSOR'S OFFICE
ASSESSMENT SUMMARY
Date of Run 07/03/2003

PARCEL #: 220008914	MAP 4: 0967-00-0-20005-121-0007
CURRENT OWNER	CURRENT VALUATION
MICHAEL J & DAWN E WILLIS	Improvements 39,130
	Outbuildings 0
P0 BOX 41	Land Value 11,150
DAKOTA CITY NE 68731-0000	Total Assessed 50,280

PARCEL LOCATION

Street Address 01621 MYRTLE STREET
Class Code 01 01 01 01 06 02
Legal Description LOTS 7 8 9 10 & WEST 18 FEET LOT 11 BLOCK 121

ASSESSMENT INFORMATION

Tax District 10
Property Class 1000
Exemption Code 0
Exempt Amount 0
Taxable Value 50,280

PREVIOUS VALUATION

Improvements 37,020
Outbuildings 0
Land Value 11,150
Prev Total 48,170
Prev Taxable 48,170

CURRENT TAXATION

District Description: DC-11
Appraised Value 50,280
Current Tax Rate 2.388274
Gross Taxes Due 1,200.82
Exemption Amount 0
Exemption Tax Loss 0.00
Net Taxes Due 1,200.82

PREVIOUS OWNERSHIP

Grantor DAKOTA COUNTY STATE BANK
Book & Page # 02-000790
Sale Date 02/28/2002
Sale Price 49,950

LAST BUILDING PERMIT

Description 2003 SALES REVIEW NNTV
Date Opened 04/18/2002
Date Closed 03/21/2003
Permit Amount

DAKOTA COUNTY ASSESSOR'S OFFICE
ASSESSMENT SUMMARY
Date of Run 07/10/2005

PARCEL # 220010188	MAP #: 0967-00-0-20005-121-0007
CURRENT OWNER	CURRENT VALUATION
EDWARD & MARILEE GOETHALS	Improvements 45,335
	Outbuildings 0
POST OFFICE BOX 71	Land Value 14,175
DAKOTA CITY NE 68731-0000	Total Assessed 59 510

PARCEL LOCATION

BOARD OF EQUALIZATION

RECORD BOOK 3

Street Address: 01419 LOCUST STREET
Class Code: 01 01 01 01 06 03
Legal Description: LOTS 10 11 12 BLOCK 91

ASSESSMENT INFORMATION PREVIOUS VALUATION

Tax District	10	Improvements	42,770
Property Class;	1000	Outbuildings	0
Exemption Code	0	Land Value	14,175
Exempt Amount	0	Prev Total	56,945
Taxable Value;	59,510	Prev Taxable	56,945

CURRENT TAXATION

District Description	DC-11
Appraised Value	59,510
Current Tax Rate	2.388274
Gross Taxes Due	1,421.26
Exemption Amount	0
Exemption Tax floss	0.00
Net Taxes Due	1,421.26

PREVIOUS OWNERSHIP

Grantor
Book & Page #
Sale Date
Sale Price

LAST BUTLDING PERMIT

Description
Date Opened
Date Closed
Permit Amount

DAKOTA COUNTY ASSESSOR'S OFFICE ASSESSMENT SUMMARY Date of Run 07/10/2003

PARCEL # 220009821

MAP # 0967-00-0-20005-090-0008

CURRENT OWNER

ROBERT H MC FEE & JEANETTE M HARGENS

P0 BOX #1022
DAKOTA CITY NE E8731-0000

CURRENT VALUATION

Improvements	42,500
Outbuildings	0
Land Value	9,450
Total Assessed	51,950

PARCEL LOCATION

Street Address 01503 LOCUST STREET
Class Code 01 01 01 01 06 02
Legal Description LOTS 8 & 9 BLOCK 90 DAKOTA CITY

ASSESSMENT INFORMATION PREVIOUS VALUATION

Tax District	10	Improvements	40,095
Property Class	1000	Outbuildings	0
Exemption Code	0	Land Value	9,450
Exempt Amount	0	Prev Total	49,545
Taxable Value	51,950	Prev Taxable	49,545

CURRENT TAXATION

District Description	DC-11
Appraised Value	51,950
Current Tax Rate	2.288274
Gross Taxes Due	1,240.72
Exemption Amount	0
Exemption Tax Loss	0.00
Net Taxes Due	1,240.72

PREVIOUS OWNERSHIP

Grantor VALDEZ/HUMBERTO M & RACHEL A
Book & Page # 98-2987
Sale Date 09/25/1998
Sale Price 63,000

LAST BUILDING PERMIT

Description
Date Opened
Date Closed

BOARD OF EQUALIZATION

RECORD BOOK 3

Permit Amount

Lyle...This morning we reviewed yours and reached an agreed value of \$68,495.

Spirk...That's just so much higher than all of the others next to mine. \$25,000 higher than all the other ones for the building. The one next to me – they bought it for \$61,000 in 2001 and theirs is assessed, the house at \$41,955 and they have a way bigger lot.

Lyle...One of the main things we do is use a per square foot value. At this new figure that we were working with this morning, it was \$39.92/sq.ft. You have 1,716 sq. ft. of living area, so my guess is that your house is probably bigger than the other ones around you.

Spirk...The one next to mine is 1,536 and they have a brand-new garage and new concrete, bigger garage, bigger lot. And their total assessment is \$49,045. I think mine should be lower than that.

Lyle...Maybe theirs should be a lot higher.

Spirk...This is keeping in line with 5 other ones that I found.

Pam...You haven't gone out and done the Dakota City township yet Dick, have you?

Dick...No we haven't.

(The board had discussed Ms. Spirk's protest earlier in the day at her scheduled time of 11:10 a.m.)

Protest 155 – Ellen Prescott appeared before the board at 2:00 p.m. to present testimony in support of her protest.

Prescott...The reason for my protest, as my husband and I discussed what we thought our home would be worth today, it was higher than what we would want to pay. I looked in Saturday's paper and tried to find some that seemed comparable. The one that seemed closest was a 1400 sq.ft. ranch. I didn't understand the way that the assessor's office did valuation. I did talk to Dick on the phone and he explained to me how they mainly look at the main floor square footage. I came to maybe add a little more information to that. The reason we bought the house to start with is because of location. It's right off the by-pass and right by an empty field. We wanted to start a family. The thought was that it would be nice and private – no fear of kids getting in the neighbor's things in the backyard. A couple years after we bought the house, South Park Plaza was built right behind our home. I really believe that hurts the resale value of our property. We wouldn't have bought the house had that building been there when we looked at it. I now have a street right off my backyard. I would rather have the kids play in the front yard because the street is right there and visible. I am an auditor so I worry about security things. I think it increases the chance of the home being burglarized because if you park between the lilac bushes and the building, nobody is going to see you. I think those factors hurt the value of my home. The layout of the house isn't what I would have done. The people who built it were retired farmers who came to town and they weren't thinking about resale value. They were going to live there for the rest of their lives. We have a fireplace. It's never been used because they put it in sideways. It doesn't really add to the value of the home.

Pam...It's 30 years old?

Prescott...Yes, and the furnace and those things are still original.

Lyle...Yours is assessed at \$93.38/sq.ft.

Dick...No, assessed is \$89.98/sq.ft.

Prescott...The land is valued at \$27,000. It is 2 lots. We are requesting \$150,000. The house is in the middle of 2 lots.

Lyle...If you want to compare apples and apples, you've got to get one of those lots out of there. Now you are assessed at \$154,575. Now you are down to \$82.75/sq.ft. which you would have a very tough time disputing. Now you are down lower than any of your comparables.

Protest 191 – Richard Merchant appeared before the board at 2:14 p.m. to present testimony in support of his protest.

Merchant...I dispute because it jumped \$37,000 in one year. I think it's way out of line. At the same time they were coming around doing appraisals on the property, I was getting a mortgage on my house through a finance company and they come back with an appraisal of \$95,455 which I had to pay \$450 for that and not by my choice – it was the banks. I would say it was a pretty accurate appraisal on the property compared to your guy's appraisal at \$131,000 now. From the time I bought this house in '89, I paid \$60,000 for this house. At that time I was taxed at \$89,000 and I complained that the house wasn't worth that kind of money, but there's nothing I could do. When they jump that much...I've got another house at the end of the corner which has brick on two sides. It's got a real nice screened in porch on it and their taxes went down \$3,000. They've got a corner lot, and theirs is valued less. I build houses and I've had developments and I've never priced a corner lot cheaper than one in between. I think it's out of line. This house that I'm living in was never added on to or anything.

Rick...We've got you at \$70/sq.ft.

Merchant...I don't have a full basement under most of the house. There's only 1,100 sq.ft. that has basement under it. There's an attached garage there that's been turned into a living room, which was that way when I bought the house in '89.

Dick...Any rooms finished in the basement?

Merchant...I've got one big family room. 28 x 20. No doubt mine is bigger than anyone's down there but how can mine drastically jump that much? There's house that sold just at the end of the corner from me and it sold for \$104,000. It's got a nice screened-in three-season porch and everything. I've got a trailer court down there that's filled with anything that can walk, and there's Wilson Concrete that's damned near ruined my house with concrete dust. I think it's out of line.

Lyle...We are taking a look at this area because there were some computer errors in the program and we need to go in and look at a number of these. That's all I can tell you. I would have trouble defending

BOARD OF EQUALIZATION

RECORD BOOK 3

anything less than \$70/sq.ft. You are up against the size of your own house. (Lyle continued to discuss the problem with the Holiday Addition error.)

Dick left the room at 2:25 p.m. and returned at 2:27 p.m.

Protest 192 – David Krogh appeared before the board at 2:29 p.m. to present testimony in support of his protest.

Lyle...Okay, you are saying that it should be valued at \$145,540.

Krogh...I'm just saying put it back where it was, not that I'm saying that was the best bargain in Dakota County, but that's where it was. My point is that, I don't have to go back and document the last 12 years of environmental fight that we've had with IBP and that figures into the reasoning as why I should have my valuation pulled back. The game continues to change as I live there. We put up with the air quality problems. Now, we are down to the point where as part as the consent decree for the Department of Justice and EPA with Tyson, then IBP, to do what they call a reverse osmosis water treatment process to their water that they pretreat going into their facility. They needed a place to dump it. I fought it every step of the way, trying to keep it from being dumped at my front door. There are no comparable values that I can bring in here to show you because there is no one else in this county who lives where I live as the first guy who lives downstream from an industrial waste drain. The output of that pipe, we have it documented where we've have blood, urine, diesel, and everything else that they've been fined numerous times for. When I bought that ground, it was a storm sewer for the city. I knew that pipe was there. It's to drain ditches and parking lots. Over the years, IBP has been able to finagle with the city and with the Nebraska Department of Environmental Quality to be able, as a low-cost alternative to them, to be able to dump into that pipe. I'm forced with the outflow that comes off of that. The latest thing that happened, the city entered into an agreement, over my strong objection at every level I could take it to all the way to trying to get United States Senators and Congressman involved in it, was to stop the department from the Justice of allowing IBP to dump into that. The City of Dakota City entered into an agreement on August 23, 2002 to let them do it over my objections. They consumed between 4.5-5 millions of gallons of water a day. 25% of that is what is called reverse osmosis or wastewater. It's very heavily laden with sulfur, mineral content, and again, you can see the waste stream. It's calcified and already built up. The output on that stream alone is one million gallons a day. I never bargained for that when I built my house down there. I'm just short of a lawsuit against the United States government, which David Krogh is not in the position to either fund or fight. I live in a residentially zoned area and it's industrial waste that is being dumped at my front door. The increase in my situation is unjustified. There's nobody else that has a situation like mine. There's no way I can utilize my riverfront property. You can't put a boat dock or any type of watercraft in the river there. The city can't have it both ways. They can't enter into a deal where they get compensated from IBP and then put it on my back and say that I have to swallow it. I don't think that's fair and equitable.

Bill...I can't believe they can do that.

Krogh...Well, take it up with the EPA and the Department of Justice because they are the ones who cut the deal. Everyone profits from the deal. The feds get their money from the fines, the state gets theirs, the school districts got a nice chunk of money thanks to our efforts, but they dump it down by my front door.

Jackie...Do you get the noise too?

Krogh...It's loud, it's a roar. There's no way I can put a dock in there because that affluent, it's diluting and mixing, but given a 7 mph current that's on there, it grabs it and throws it right along the edge. You can see a waste stream that's 5-6 feet wide and probably 60 feet long.

Rick...We've got David here at \$112/sq.ft.

Lyle...They've taken away the lot value. So if you remove the lot value, as a riverfront lot value, we're about back to where it was last year.

Protest 195 – James Gunsolley appeared before the board at 2:43 p.m. to present testimony in support of his protest.

Mr. Gunsolley provided a copy of information for the board.

I AM PROTESTING THE NEW ASSESSMENT ON MY HOME WHICH IS FROM \$104,855 TO \$131,330 ON MY RESIDENCE AT 719 E. 21ST STREET IN SOUTH SIOUX CITY. THIS REPRESENTS AN INCREASE OF \$26,680. THIS REPRESENTS AN INCREASE OF 25.4% INCREASE, WHEN ACCORDING TO ONE REALTOR, HOUSING PRICES IN OUR COMMUNITY HAVE STABILIZED. THE LAST TIME I TALKED TO DAWN CONOVER OF UNITED REAL ESTATE, SHE INDICATED MY HOME MIGHT BE IN THE AREA OF 115,000 BUT THAT HOUSE PRICES ARE NOT AS STRONG NOW AS THEY HAVE BEEN.

MY HOME, AS WELL AS THE TWO HOMES AT 715 AND 711 E 21ST WERE BUILT IN 1975. THE HOME AT 711 HAS A PROPOSED CHANGE IN VALUATION OF \$27,600 BUT THE HOME AT 715 HAS A PROPOSED CHANGE IN VALUATION DOWN BY \$3 65. I FIND IT HARD TO JUSTIFY THOSE LARGE INCREASES WHILE THE HOUSE IN BETWEEN 711 AND MINE AT 719 HAS A DECREASE IN VALUATION.

BOARD OF EQUALIZATION

RECORD BOOK 3

SAMPLE VALUATIONS IN MY AREA ARE LISTED BELOW:

	PRIOR	NEW	CHANGE
719E. 21ST	104,855	131,535	+26,680
715 E. 21ST	97,730	97,270	-365
711 E. 21ST	93,730	121,330	+27,600
707 E. 21ST	120,005	102,045	-17,960
703 E. 21ST	88,565	82,955	-5,610
2010 F STREET	110,525	106,070	-4,455

ALL OF THE ABOVE HOUSES ARE IN VERY CLOSE PROXIMITY TO MINE. OF THESE HOMES, THE HOME AT 707 WAS BUILT IN THE EARLY 1960'S AND THE HOUSE AT 703 WAS BUILT IN THE LATE 70'S OR EARLY 80'S .

MY HOME AT 719 HAS NOT HAD ANY IMPROVEMENTS SINCE JUNE OF 2000. WE SUFFERED MAJOR HAIL DAMAGE IN JULY OF 1999. THE CONTRACTOR DID NECESSARY REPAIRS TO THE HOME UNTIL HE COULD DO THE MAJORITY OF THE WORK IN JUNE OF 2000. SO, EXTERIOR IMPROVEMENTS THAT MIGHT BE NOTED ARE REPAIRS MADE AS THE RESULT OF DAMAGE

MY QUESTIONS REVOLVE AROUND THE FOLLOWING

1. HOW CAN THE THREE HOMES AT 711,715,719 SHOW A DECREASE AT 715 BUT LARGE INCREASES ON EITHER SIDE OF IT. THE HOMES WERE ALL BUILT AT THE SAME TIME IT WOULD SEEM LOGICAL THAT THE HOME AT 715 WOULD ALSO SEE AN INCREASE IF THE TWO HOMES ON EITHER SIDE OF IT ARE ALL BASICALLY THE SAME. THEY WERE ALL BUILT BY MY DAD IN 1975 AND ARE OF THE SAME DESIGN AND STYLE.
2. I HAVE A CONCERN REGARDING THE VALUATION PROCEDURE USED. I HAVE A DEPRECIATION ALLOWANCE OF 5% WHILE NEARBY HOMES WERE GIVEN HIGHER DEPRECIATION. THE HOME AT 703 WAS GIVEN A DEPRECIATION OF 26% EVEN THOUGH IT IS 10-15 YEARS NEWER THAN MINE.

ADDRESS DEPRECIATIONS.

719	5%	BUILT	1975
715	5%		1975
711	5%		1975
707	15%		EARLY 1960'S
703	26%		LATE 70'S OR EARLY 80'S
2010 F	26%		

DID MY HOME GO UP IN VALUE OF MORE THAN \$26,000 WHEN HOMES AROUND ME WENT DOWN IN VALUE.

THE 5% DEPRECIATION GIVEN MY HOME IS SIMPLY NOT APPROPRIATE WHEN A NEWER HOME AT 703 WAS DEPRECIATED 26%.

SOME INCREASE ON MY HOME MAY BE JUSTIFIED. I WOULD LIKE TO THINK THAT THE INCREASE WOULD BE MORE IN LINE WITH A DEPRECIATION FIGURE OF 25% USED RATHER THAN THE 5%. I OFFERED A SUGGESTED INCREASE (ON MY PROPERTY VALUATION PROTEST FORM) TO AN OVERALL LAND AND BUILDINGS OF \$112,000. I DON'T KNOW HOW THAT RELATES TO A 26% DEPRECIATION.

I BELIEVE THAT MY VALUATION SHOULD BE EXAMINED AND CHANGED.

THANK YOU.

JIM GUNSOLLEY
719 E 21ST STREET
SOUTH SIOUX CITY

Lyle...Same area, same problem. Jim, is this the last house on 21st Street?

Gunsolley...Yes, on G Street.

Lyle...This is the same as Jerry's but flip-flopped.

Gunsolley...Same design-style home. My dad actually built 4 homes right next to each other.

Lyle...Let me tell you what happened this morning with your brother's house. Dick had revisited it and came up with a new assessment of \$117,910.

Rick...We've got yours at 17% depreciation.

Gunsolley...Some of the information I had is from what Jerry obtained from here.

Pam...It's that same area where there is that computer error.

(The board discussed the computer glitch some more.)

BOARD OF EQUALIZATION

RECORD BOOK 3

Gunsolley...They were all built in 1975 and my sister's house right between us actually went down, that's why we were kind of questioning...is that the computer error?
Dick...We got \$117,390 on Jim's.

Ted, being ill, left the room at 2:50 p.m. and returned at 3:24 p.m.

Protest 157 – Dorothy Bockoven, attorney for Gas 'N Shop, appeared before the board at 2:50 p.m. to present testimony in support of her protest.

Pam...Is this a new structure or addition?

Bockoven...We built it in '95. We purchased the building in '92 and replaced the building in '95.

Dick...This is a parcel that in redoing the values, we had a data entry error. We ended up sending them a notice for \$79,000 for the whole works. Then we brought it to the board at the end of June and asked the board to approve a correction that brought it to \$374,475. After their protest, we went out and remeasured it and the value I came up with was \$338,310 total.

Pam...That left the land at \$47,605?

Dick...The land is at \$53,120. It's 132 x 120

Lyle...And you have requested \$202,905?

Bockoven...Yes we have. I was curious as to whether this was appraised by comparable values of market value or how exactly was it assessed?

Dick...We're in a process of going through all of our commercial properties right now and to this point, the values have probably been set by market adjustments; what's selling and the level of assessment versus sale price. This had been at \$339,355 for a couple of years and we had across the board increase in retail outlets and we had this listed as a retail outlet at that time, so that would have caused a 10% increase in that. When I went back and looked at it, I realized that they had it coded as a retail outlet and we moved it to convenience store and that's what brought it back down to the \$338,310. We're actually \$1,040 lower than what we were a year ago.

Bockoven...What I wanted to point out to the Commissioners today is from time to time, Gas 'N Shop will purchase existing properties and then just go in and do some renovation to it and then open it as a Gas N' Shop. From time to time, we actually raise the building that was there before and build a new one. We built a brand new one in Grand Island, which is fairly comparable to South Sioux, the year before last, and the total cost of the new construction was \$215,345. We still have that appealed in front of the TERC and hopefully that will come up sometime this year because it didn't last year. It figures out to be about \$71/sq.ft. is what we figure when we are going to build a new building. Of course this one was built in '95, which is why I am sure that Mr. Coffey was a little confused as to why it could be that much more than what it would cost to build a brand new one. That's my question.

Dick...Do these costs include the underground tanks?

Bockoven...That was the other question I had for you. Is that personal property or real property.

Dick...When it's buried, I consider it real.

Bockoven...Okay. We just purchased one in Alliance and the former owner, we made them dig up the tanks and we put in new because we don't want to be responsible for somebody else's tanks and the consequent environmental damage, so a lot of times we list the underground tanks as personal property. I know the fuel pumps are listed under personal property. I have found a couple of counties where we have been double taxes – they've been listed under both personal and real property.

Dick...We are currently considering them real. We would adjust it if your personal property comes through and shows them. We can pull those out.

Pam...You are showing the canopy as real property?

Dick...The canopy is real property because it's a structure.

Jackie...That new one just built, is that the same square footage?

Bockoven...Yes, very close. It has a little different design but the same cooler space, same number of gas pumps, etc.

Lyle...If we apply the same square footage value to this one and then add the land, you'd get \$230,691.

Pam...And we would have to add on the canopy.

Bockoven...The canopy is worth \$18,000

Lyle...So the two canopies combined are about \$39,180. Those figures you were using for Grand Island, did that include the canopies?

Bockoven...No, the \$215,345 was just the new construction. The canopies we listed as equipment in personal property.

Lyle...So if I used your \$71/sq.ft. and added the land and then the canopies and the sunroom, that's \$279,791. Another \$40,000 for tanks, that's \$319,791.

Bockoven...Anything you could do would certainly be appreciated.

Dick...\$338,000 isn't very far when you pull the pumps out. There's \$23,000 worth of pumps in there.

Protest 185 – Daniel Greer did not appear before the board to present testimony in support of his protest. 3:10 p.m.

Lyle...Why did the state of Nebraska own this?

Maddie...It was part of the highway right away at one time, but then they didn't need it all anymore.

Lyle...How much ground is there?

Pam...97 x 210

Rick...0.47 of an acre

Dick...I think it's a government sale.

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle...I think he bought it cheap.

Dick...Out in that area we have them valued at \$20,000 an acre. That was the basis for this value. And .47 of an acre puts that at \$9,400. I think that's appropriate.

Protest 152 – Lynn Miller did not appear before the board to present testimony in support of his protest. 3:15 p.m.

Dick...This has a barn that's 16 x 20 and a lean-to that's 32 x 60.

Jackie...40 acres.

Dick...He's not arguing about the land value. He's concerned with the buildings. This is one that was done by the contract appraiser three years ago. He came in and we went out and looked at it and refigured it and came up with a total price of \$107,590.

(Lyle expressed his concern with appraisers that appraise for loan value versus market value.)

Jackie...10 year old house; is it pretty nice?

Pam...Yeah, it's nice. It's just what it looks like.

Lyle...I'm okay with your figures.

Dick...Total of 1,888 square feet.

Protest 153 – Lanice Nielsen did not appear before the board to present testimony in support of her protest. 3:20 p.m.

Lyle...How much ground is with this?

Jackie...50 acres

Lyle...Did you guys arrive at that \$145,175?

Dick...I have no clue where those numbers came from. The only thing that she is contesting is the land value and I'm not inclined to change the land value. We're saying no change.

Rick...\$39,915 for the land, \$105,260 for the buildings for a total of \$145,175.

Jackie...Could you explain that 1G to me – oh, the 1G is at \$775/acre?

Dick...Yes, that's your very best grass.

Dick...My recommendation is no change.

Protest 153 – Roger, Lewis, and Stephen Gutzmann did not appear before the board to present testimony in support of their protest. 3:25 p.m.

Dick...That's a land only. We believe that the totals are appropriate. There's 9.5 acres of waste. Grass is pretty much grass.

Lyle...So \$49,075?

Dick...Yes.

Lyle...\$613/acre. I have no problem with that.

Protest 156 – Michael Gill did not appear before the board to present testimony in support of his protest. 3:26 p.m.

Dick...There's a year old appraisal that's at \$131,000. Considering the fact that the appraisal is a year old and we are at \$140,255 – I think we are in the range and it's okay the way it is. It was \$112,000 up until this year. He paid \$131,000 for it when he bought it in August of 2002.

Protest 190 – Roger and Mary Warnock did not appear before the board to present testimony in support of their protest. 3:34 p.m.

Dick...\$64,760. Left the land at \$6,000. This one is south of the tracks. We hadn't gotten to this one yet as of the first of the year. We have since gotten to it and that's where the \$64,760 comes from. It's been remeasured and relisted.

Lyle...I think there was a twin of this one up on Dakota Avenue that sold for just a little bit more than this.

Rick...\$70/sq.ft.

Lyle...Looks good to me.

Protest 193 – Gerald Heitshusen did not appear before the board to present testimony in support of his protest. 3:36 p.m.

Dick...This is the old Valentino's that we are looking at. They put in the bicycle trail up there and in his statement he says that the bicycle trail reduces parking from 27 places to 9 places. I'm recommending no change.

Pam...What's the improvement?

Dick...Concrete.

Pam...He was probably using public property for parking.

Lyle...\$404/ft is that Dakota Avenue property?

Dick...Yeah.

Pam...Quite a bit undervalued in the years past?

Dick...That would be my guess.

Protest 194 – Gerald Heitshusen did not appear before the board to present testimony in support of his protest. 3:41 p.m.

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick...We went back and refigured it and came back with \$334,000 but I would be open to suggestions. Lyle, you said it's been on the market for a year at \$295,000. I don't have any problem with that. I've never been in the building, is it nice inside?

Pam...Yeah, full basement.

Jackie...It shows some wear.

Lyle...I'm inclined to go with what they are asking, the \$295,000.

Bill...I agree with Lyle.

Protest 211 – Carol, Warren, and Wesley Johnston appeared before the board at 3:45 p.m. to present testimony in support of their protest.

Lyle...We are talking about this 163 acre piece.

Warren...This is a piece of ground, which was homesteaded in 1870 by my great-grandfather after he came back from the Civil War and at that time, many of the farms had been homesteaded around here and he had to take one of the very last ones, which is not desirable because he didn't get good land. He got the hill country. It has been in the family name since then and we are farming it right now. We are not renting it out. There are no row crops on it. There is 90 acres of pasture. Anybody would tell you that if one of the larger farmers would have taken it over, they would have disked up the pasture-type land and put it back in the program, but it has not been done that way.

Wesley...I don't know how many of you people are familiar with the appraisal work and how you work with this thing, but I have. I've had experience with it. I've appraised the whole county including rural and residential. I've had 20 years experience in selling farm real estate. So it qualifies me quite a bit as someone who is knowledgeable about what somebody wants when they buy a piece of property. We are faced now with a system that is setting up values on property that are false and I want to point this thing out. I don't know whether you are aware of this, but the valuation system proves it's faulty when it has to lower the value of the appraised value of a piece of property, lower than the sale price. If they can lower the values on those and raise the value on ours when it hasn't been sold and never been sold higher than those values are, there's a mistake someplace. The other problem is this ratio system they come out with. It has no logic to it because they don't start with anything to base anything on anyway. They use an assessed value and then they divide it by a sales price, so it doesn't have any foundation. When you start out with a false premise, you don't come out with a proper answer. I don't know what we are going to come to in the future on this, but if we continue to not use logic when we are establishing values on property... You people are responsible as commissioners and the Board of Equalization and obviously there is nothing being done or said about the people who are your constituents. There's nothing helping the people who are paying the taxes on this. We have created a flat rate on a system that the federal government didn't even accomplish. When you do soil types across the whole county, you are doing a valuation of property that treats property in town the same as ours that sits out there with no access to it at the other end of the county. We're paying the same valuation that anybody else pays. I don't see that that's right. There's no way in any valuation and appraisal concepts that this is right and it wouldn't stand up in any court of law. I know that. The other thing is the rates that are established for the house. \$8,000 for the first acre. There isn't anyway that that's the same for a house that sits right in town on Hwy 20 as it is for ours that sits out on a gravel road. That's not acceptable. Those things have to be changed. I went through every one of these sales, we were in talking with the appraiser and in that conversation, we were trying to establish some kind of logic as far as how our property was different that other properties. Using those basic principles of location and what other amenities are...There's no access to it. It's nothing but grassland and in describing all of this, I was interrupted by the assessor and was told that it was his turn to talk and I didn't get to talk much. He said that I was not using good sense. I don't know how else you can establish real estate values than to use the basic principles that have been founded on why someone buys a piece of real estate and why they pay the price they do. They don't buy something out there on the far side of the county unless they want to be a hermit. I didn't find in any of the 28 some sales, any property that did not have half of mile or quarter mile of some frontage on a major road unless it adjoined the purchaser's property. My property sits about 2 miles from the western part of Dakota County.

Rick...Do you rent any of it out for pasture?

Wesley...No, but we are planning on doing that. We have to do something to pay the expenses that we've got. The farm has to take care of itself. The house hasn't been lived in for 30 years but we don't want to tear it down because it's the old homestead. It's 100 years old. But we're still given the same valuation as someone with \$100,000 house.

Warren...We're willing to keep it at the value it was, which was \$2,000 years taxes on it.

Wesley...The foundation is so bad that it's going to cost \$18,000 just to fix it. There's no insulation in the walls; all of the windows need to be replaced. We only put a roof on it a couple of years ago so that it wouldn't deteriorate any further.

Lyle...Is it livable?

Warren...If we rebuild it.

Wesley...It would take \$40,000 just to make it livable.

Warren...I would also tell you on our IRS filing that it has lost money every year. We are keeping it as a keepsake – homestead.

Lyle...Unfortunately, the state of Nebraska, doesn't use an appraisal system on income.

Warren...If we were the large farmers, we would have just gone in there and plowed it and then 2 or 3 years later we would have turned it into CRP. We would be being paid; right now we would receive \$80/acre for that 90 acres. That would be coming from the taxpayers to us.

Lyle...Unfortunately, our appraisal system in the state is driven by market.

(Dick explained the different land classes, which was to explain how the Johnston's land possibly went up when others went down.)

BOARD OF EQUALIZATION

RECORD BOOK 3

Rick...Could a guy back that house value out of that to get the value down?

Lyle...\$8,000 for a building site in most cases would be low.

Wesley...It would be if all of them were valued the same.

Lyle...We have to have a figure to work with and we can't go and individually appraise every acre of ground on every farm site in the county. I think \$8,000 overall is probably a pretty fair figure for a home site.

Wesley...It isn't fair to the people who have a lot that's worth a less value than somebody else's lot.

Pam...That's a matter of opinion. Some people would rather live further away from the highway.

Lyle...How much ground is allocated to the building site? The acreage allocated to the building site is two acres.

Dick...And one to the house. There's actually three total. One to the house, two to the farm site.

Lyle...So we've got \$12,000 allocated to a 3 acre piece. I bet if you have that piece for sale, you would get some calls.

Wesley...I'm saying property on Hwy 20 would bring 4 times as much.

Pam...That's a speculation too.

Lyle...I agree with many on the things you say but we are unable to change the system. All we can talk about is the market value of the property in question. We have guidelines mandated by the state that we have to follow.

Dick...As I understand it, you have 80 acres of CRP, is that correct?

Warren...That's about right.

Dick...So that went in as dry land farm ground. There's 33 acres of grass, 3.5 of light tree cover, and 24 acres of heavy tree cover.

Warren...The farm right next to us, owned by John Servine, sold here at the courthouse within the last ten years for \$275/acre. That's a fact. Then he sold it to his son. On a sheriff's sale. It still gets back to location, location, location.

Rick...You would like to stay with last year's valuation?

Warren...Yes.

Lyle...I am in favor of trying to get that house out of the equation. But I don't think we can do anything about that building site as long as the house is still there.

Protest 212 – Carol, Warren, and Wesley Johnston appeared before the board at 4:21 p.m. to present testimony in support of their protest.

Warren...We've been talking about this with protest 211.

Jackie...I just wanted to say that in taking that house off, we are being subjective. We are opening ourselves up to any farmer that has a house on their property.

Lyle...If they are not livable, I don't have any problem taking them off.

Protest 203 – Nancy Watson did not appear before the board to present testimony in support of her protest. 4:26 p.m.

Dick...That's a Dakota City property. We went out and remeasured and we came up with \$74,445 total with a land value of \$7,635. That's our recommendation.

Protest 213 – Bill Hall did not appear before the board to present testimony in support of his protest. 4:29 p.m.

Dick...We're not looking at any pasture there anyway (referring to Mr. Hall's protest sheet).

Recommend no change.

Protest 214 – Bill Hall did not appear before the board to present testimony in support of his protest. 4:30 p.m.

Dick...We're not looking at any pasture there anyway (referring to Mr. Hall's protest sheet).

Recommend no change.

Protest 215 – Bill Hall did not appear before the board to present testimony in support of his protest. 4:31 p.m.

Lyle...This is 54 acres.

Dick...Dry land mostly, a little bit of tree on it.

Rick...Do you know how big that grain bin is? You have the value at \$4,470.

Dick...24 x 18 It's got a dryer and unloading auger.

Pam...77% depreciated out.

Dick...Yeah.

Maddie...He's not telling us what his problem is on this one. (The protest form is blank.)

Lyle left the room at 4:34 p.m. and returned at 4:36 p.m.

Protest 196 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:36 p.m.

BOARD OF EQUALIZATION

RECORD BOOK 3

Maddie...Wally brought all his farm service maps in one day so we had a chance to go over everything and make a few adjustments.

Dick...We're looking at \$12,535.

Maddie...We added some trees to this one. We previously had it all as grass but there are some acres of trees.

Protest 197 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:37 p.m.

Dick...\$21,605. That one hasn't changed.

Protest 198 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:38 p.m.

Dick...It was \$52,224 and it was reduced to \$51,115. There's some waste added to that.

Protest 199 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:38 p.m.

Dick...It was \$62,995 and it was readjusted to \$59,450.

Protest 200 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:39 p.m.

Dick...That was also examined and there was no change. It stayed at \$39,980.

Protest 201 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:39 p.m.

Dick...It was \$35,220 and it was reduced to \$32,775.

Protest 202 – Wallace Overfelt did not appear before the board to present testimony in support of his protest. 4:40 p.m.

Dick...It was at \$9,260 and it is still at \$9,260. No change.

Pam...Is that all timber?

Dick...There's a little bit of grass and some waste.

The board recessed for the day at 4:40 p.m.

ATTEST:

County Clerk

Board of Equalization Chair

* * * * *

County Board of Equalization
July 15, 2003 Proceedings
Basement Meeting Room
Dakota County Courthouse
Dakota City, Nebraska

The Board of Equalization reconvened at 1:08 p.m. Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.

Absent: none

Protest 176 – Ray Browning, Savage & Browning, L.L.C., did not appear before the board to present testimony in support of his protest. 1:10 p.m. Savage & Browning presented the board with a faxed copy of the property's rent rolls and rent rolls analysis.

Dick...This is the HyVee building and additional, plus other buildings, but the only one that we have in the sketch right now is the HyVee. Reason being is that they came in with their building permit a year and a half ago to the tune of \$3,000,000. So when they got done with their building permit, we went out and totally remeasured and recosted the HyVee store.

Pam...You did that after they were completed?

Dick...I did it twice. I did it the first of the year for 2002 and then again this last first of the year for 2003 because they weren't done the first of the year 2002.

Jackie...What was this valued at before all of the...

BOARD OF EQUALIZATION RECORD BOOK 3

Dick...It had been at \$4,435,000 for quite a while. We've got a pending TERC case with them right now. I guess I can't see any reason to change it. I think we are undervalued at this point.

Rick...You've got the land at \$640,630?

Dick...That was the value for this last year, yes. Our recommendation is no change. We are going to go to TERC with it anyway. Let them decide.

Protest 177 – Ray Browning, Savage & Browning, L.L.C., did not appear before the board to present testimony in support of his protest. 1:18 p.m. Savage & Browning presented the board with a faxed copy of the property's rent rolls and rent rolls analysis.

Dick...This is more of that same property. It's on two parcels because I think it was purchased as two parcels. Here we're saying no change also.

Pam...Their requested valuation is a zero?

Dick...yeah. They're saying that it's supposed to be included with the other one, but we keep separate records so it's not included.

(The Board took a few minutes to review the faxes that were just presented to them.)

Jackie...Are the rents on the faxes we just received monthly amounts?

Rick...It says monthly.

Dick...The HyVee has added over 20,000 square feet if these numbers are correct. They were at 34,726 and now they're at 55,793.

Lyle...Looks like their per square foot went down a lot.

Pam...The land there is just that frontage land that hasn't been improved at all?

Dick...Yes. If I've got it straight in my head, it's the ground up there where Blockbuster is.

Maddie...That's the one they paved over and made it into a parking lot.

Protest 218 – Randy Neal appeared before the board at 1:28 p.m. to present testimony in support of his protest.

Neal...I brought some comparable properties that I thought were comparable and I talked to a realtor to see what they thought my house was worth and I brought some pictures down. It's 1,100 foot split-level. I brought pictures and values of houses that were right in my neighborhood. Most of them had more square feet than my house. They've got finished basements where I don't have a finished basement. I don't have a finished garage or no fireplace. It's a 2-bedroom house with no finished basement. When I built it, they did an appraisal off the blueprints and they got me a tax estimate and stuff like that. It was real close to \$2,400 when I built it 2 years ago and they said they were going to raise my value to \$140,000 and my taxes would be \$3,200 a year. I thought that was quite a bit and it is almost more than I can afford to stay at the house. It's been about 3 years since I started building it. I've lived there about a year and a half. When I got the last valuation in the mail, I thought that was it. They told me that it would take a year to get to 100%. When I checked this time, they told me that it was only at 75%. They valued it at \$99,000 last time. I was alright with that. I thought it was pretty close. Now they want to raise it to \$140,000.

Dick...What he's saying is correct. For 2002, we did value it at what we thought was 75% complete and of course those are estimates. This year after he filed his protest, we went out and remeasured at ran the whole thing again and we came up with \$116,890 and that would be our recommendation. We dropped it about \$20,000.

Neal...It doesn't have a deck on it yet. I built what I could afford and I would like to live there as long as I can.

Dick...We've got land at \$126 a front foot.

Pam...Is that \$126 the same all over Dakota City?

Dick...It's all over that part of Dakota City. Right now we have three areas in Dakota City.

Pam...It looks like the land went up a little bit after relisting it.

Dick...Your lot is 150 x 150.

Pam...Is that a corner lot?

Neal...Yes.

Dick...We're showing 1,092 square feet in the basement unfinished. Only one bathroom. Has brick on the front, central air. Total living area is 1,326 square feet.

Bill...Looking at these comparables, you say that some have more square footage?

Neal...Yeah, a couple of them I know because I looked at them before I started doing my house and the one straight across the street from me has a double-car attached garage and another two-car garage in the back. It has a big deck and a hot tub and a finished basement and they had his valuation at \$95,000. The lot size is actually the same as mine. I think they are sitting on three lots also. I think it was 300-400 sq.ft. bigger per floor. The valuation is almost \$4,500 less than mine is.

Dick...We haven't done Dakota City yet.

Pam...They may be getting an updated valuation.

Bill...Why is his valued so much more when the other has more square footage?

Dick...The biggest difference is the fact that his is just finished and we just got to it and got it measured because it's going on brand new. We haven't done the rest of Dakota City yet. The rest of Dakota City we adjusted with a market adjustment this last year of I think 7% because we knew we were low in Dakota City. That's just part of it. At \$88/sq.ft. I don't think we are that far off. I think we are a whole lot closer on his than we are on some of these others.

Lyle...I am in agreement. \$88/sq.ft. for a new house with a triple car garage and quarter block of land, I would almost bet is not out of line.

Dick...Do you know the square footage on any of them?

Neal...A lot of them I had not been in, I had just kind of walked around.

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Dick...That's Nancy Watson's (referring to a picture that Neal had provided). The things we noticed about it were the quality of construction wasn't the best and the condition was not good at all. Nancy is in a different market area. That determines the front footage.

Neal...I had the realtor down yesterday and she said being new definitely adds value to it, but the square footage is what can't be changed. In my basement, the egresses aren't correct to add bedrooms down there. As it sits now, it's a two-bedroom house; it can never be changed into anything different unless you would add onto it. She said that they couldn't list it to even close to what the valuation is on it.

Pam...That breaks down into \$18,900 for the lot and \$97,990 for the house.

Neal...When I built the house, I thought it would be worth closer to \$80,000-85,000. I paid \$13,000 for the lot. It was not a big, flat level lot.

Lyle...I don't see any reason to dispute Dick's work.

Bill...I think it's too high.

Lyle...When they redo Dakota City, your house will be a year or two older and if you are overvalued, you will be brought down in line with like properties. Until that time, we're going to have to go on an individual basis.

Rick...I would watch for when they redo Dakota City, Randy. This fall maybe.

Neal...If nothing happens with the other houses and mine, can I come back down?

Dick...Come see me and do it before the 20th of March. It's a whole lot easier.

*The comparable pictures that Mr. Neal presented the Board as are follows:

<u>Address</u>	<u>Total</u>	<u>Land</u>	<u>Improvements</u>
1314 Walnut	95,215	9,450	85,765
119 S. 13 th	95,050	6,300	86,750
1402 Mulberry	102,320	9,450	92,870
219 S. 13 th	106,060	11,340	94,720
1813 Mulberry	95,780	7,090	88,690
611 S. 18 th	79,870	7,560	79,820
1818 Willow	86,150	14,175	71,975

Protest 204 – Debra Harding, Property Tax Accountant for IBP, and James Brown, National Tax Services, Inc., appeared before the board on behalf of IBP at 1:55 p.m. to present testimony in support of their protest.

(The board was presented with a Request for Correction and a complete appraisal as of January 1, 2002.)

Harding...I have another request for correction and this happened last year, I apologize. I neglected to take the South Administration building and that land out of that value. I would respectfully request a correction. The two letters underneath; one refers to the value of the completed appraisal done in 2002 and then the addendum to the 2002 value for 2003.

Brown...As some of you are aware, we have a meeting with the TERC board come the 1st of October on the 2002. This is the appraisal that we will be using at the TERC Board of which I just gave you a summary sheet. But for the record, I am giving you a completed appraisal. The value that Kevin Pollard of RR Fisher, Inc. came up with is \$18,200,000. That is the value for 2002. For 2003, he had the addendum, which there was a small amount of construction out there. He went through, redid the appraisal, it's all in the letter here, and came up with \$18,600,000 for the 2003. Here's an original letter for the record also. There we are.

Harding...There are corrections on both letters which he is sending me.

Brown...He talked about the office building which is not in this parcel. The North Ad, 4-story building, is not in the appraisal, nor is in part of the parcel that we are protesting.

Pam...So that parcel you did not protest.

Brown...We did not. We do have a TERC board hearing coming up for the 2002. We are always willing to talk if someone is so inclined as to some sort of settlement. For this particular hearing we are furnishing you with everything that we've got.

Rick...Where was the company out of that did your appraisal.

Harding...Davenport, IA

Brown...But he is licensed in Nebraska. In my opinion, he is one of the best packing plant appraisers around.

Lyle...The office building is not included in the appraisal?

Brown...no it is not. Before 2000-2001, it was all one parcel. The city annexed the office building and the parking lot. So we pulled it out of the appraisal. We felt that the value on the office building fit the mold. What we asked for, this \$19,000,000 was the old appraisal, pulling out the 4-story corporate office building, what we call South Ad, which is now the daycare center that is right along Dakota Avenue. The only thing that is from that point west on the parcel is basic plant. That is what is included in this appraisal.

Lyle...That last appraisal that was done was like \$22,500,000?

Brown...That was \$25,400,000 and that was two years ago. Last year there was no appraisal that we were talking about.

Lyle...If we total these up then we are still about at the appraised figure from 2 years ago.

Brown...Yes. If you take what we ask and then you take what was on the corporate office building and on the South Ad building, it would come up to what our appraisal was 2-3 years ago. All we did, was pull out those two items and had another appraisal done. That \$19,000,000 is taking the old appraisal subtracting the two parcels out.

Pam...So the land on the appraisal is at \$980,000 and if we would subtract the South Ad land –

Brown...No, this \$980,000 does not include the South Ad.

Harding...And that's what my correction is. When I initially protested for 2003...

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Pam...So on your protest, your requested valuation for land, you had \$728,100. Shouldn't that value be around the appraisal?

Brown...That was what was on the previous appraisal. This is the appraisal that Kevin Pollard came up with, the 980,000 which is higher, but he's also lower on some of the improvements and there's a lot of detail on where this all came from. There's land sales, sales of packing plants and so on in the appraisal itself.

Rick...How come the 4-story office building value isn't in here?

Brown...When the city annexed it, it set up a separate parcel. They put a value for that parcel and we've felt that it is a fair value for that particular parcel. That building could stand alone any place.

Dick...I would like to see the appraisal. I've told Deb that in the next 30-60 days, IBP is on my commercial list. We will be going out and redoing our own complete revisit.

Lyle...With the figure from the new appraisal, the \$18,600,000. Would that figure, plus the figure of the office building, take you back up to that appraisal from two years ago?

Brown...No. What would get you up to the appraisal from two years ago is the \$19,000,000 Deb was talking about first plus the office parcel plus the south ad building. Mr. Fisher has come in a little lower with his new appraisal.

Harding...The South Ad building by itself is \$663,396.

Brown...I like to think that we are up front about everything and this appraisal was done for the TERC Board.

Lyle...This figure you have Dick, the \$24,413,625, is that your...

Dick...That was based on a review that we did 2-3 years ago. We've had some construction since. That's pretty close to what we think it's worth. The \$24,413,000 is where it's been since 2002. The TERC came in at \$22,500,000 for 2000. 2001 we were at \$25,400,000.

Brown...Now you've got to remember for TERC, you had those two office buildings. They were included in any number before that. The 2000-01 settlement included the 4-story office building and the South Admin building.

Bill...Why aren't the two buildings in there this time?

Brown...The South Admin building belongs to the county; it's the daycare center. It was given to them. The other one is on a separate parcel. We were satisfied with the value that was on that parcel.

Maddie...The corporate building and the parking lot were annexed into Dakota City. That and the main plant would carry two different tax rates because one is within the city limits and one is outside.

Pam...So Dick, your number from 2001 to 2002, which goes down, represents the two Admin buildings being taken out of the parcel.

Dick...Yes, plus there was some other construction at that time.

Brown...What we asked for last year was the \$19,069,000.

Pam...You've looked at the numbers that Dick compiles, where do you think the discrepancy is?

Brown...I'm not sure. We've looked at them, but I really don't know. We were basically going by the settlement and I couldn't quite figure out what Dick did. I know there was some land adjustment.

Rick...Last year the TERC settled for \$22,500,000?

Brown...No, \$25,400,000 but that's with the corporate buildings.

Pam...Dick, did you reflect an increase in value for the reverse osmosis facility, it doesn't look like it.

Dick...No we didn't. We didn't get that picked up.

Brown...It was just started at the beginning of 2002 and finished during the year.

Pam...In your request, you didn't reflect that change in valuation either?

Brown...No. I kind of have the philosophy that the rest of it depreciated enough to cover that. We knew that there was a little bit of construction over there, but the additional depreciation would take care of that.

Lyle...Well, I have no reason to disbelieve our assessor. That's what he is here for. Unless someone comes up with a really good suggestion, I don't see any reason to change Dick's figures.

Dick...I would like to give this just a little further review before I come with a final recommendation.

Protest 164 – Bart Gotch, Siouxland National Bank, appeared before the board at 2:25 p.m. to present testimony in support of his protest.

Gotch...That's one of the other properties that we got out of foreclosure and there's still some litigation. We are attempting to resolve that before we can sell it. We're unable to ascertain and receive all of the income from the property – approximately \$9,000/year at this point. After expenses, which is taxes and maintenance, our turnaround is roughly 5% and typically that should be a little higher than that. It's only up \$16,000 but our rate of return is not very good. We are unable to transfer the property until we get some of the legal issues resolved.

Jackie...Is that a storage unit?

Gotch...Yes

Rick...That was kind of poorly constructed wasn't it.

Gotch...Yes and down in the hole.

Dick...I am in agreement with his request. We looked at it and we actually came up with \$168,115 so basically we are \$1,400 apart. Either number would work for me.

Bill...Let's go with \$166,700.

Protest 164 – Bart Gotch, Siouxland National Bank, appeared before the board at 2:25 p.m. to present testimony in support of his protest.

Gotch...That would be Southridge Plaza on the corner of 29th and the bypass. Right now, the biggest issue is that the one east building is two-thirds, maybe 60%, empty with Dr. Smith and Barr and that dental lab out of there. I've been actively trying to pursue that. I thought I had a deal with Great West, but the new Tech Spec building came in with lower rates than mine and how they can do that on a new

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building is yet to be determined in my opinion. It's my understanding that the medical clinic is looking to relocate and build a building for them at another location in South Sioux and so potentially, unless we get some tenants, the whole east side will be empty. We bought it with the intention of hopefully converting it to a bank. We've had several architects in since that time and they feel it's too long and narrow to really convert it to a bank and make it real usable. So we've ceased looking at that as an option. The age on it and the obsolescence and how much demand is out there. The east building is about 28 years old and the other one is around 21 years old.

Dick...Here too, we are in agreement with his request.

Pam...Did this receive the automatic...

Dick...That's exactly right. That retail thing.

Gotch...We bought that in February 2000 for \$1,205,000.

Protest 219 – Tim and Janet Merchant appeared before the board at 2:34 p.m. to present testimony in support of their protest.

Merchant...When I spoke to the assessor, he thought we would have a reason to protest. The increase, we felt, was way too much. We haven't made any major improvements on our home in 20 years. We are in an old neighborhood where none of the houses are in very good shape. I spoke with the assessor and he agreed that we would have the right to protest. I really don't have any figures for you just that we thought it was a little bit unfair to boost them up so high.

Dick...I ended up with \$63,580 total. That's \$11,360 for the land and \$52,220 for the building. It figures out \$60/sq.ft.

Lyle...2 lots, less than \$6,000 a lot, I think that's fair.

Protest 175 – Wayne Tenenbaum, Riverfront Apartments, did not appear before the board to present testimony in support of his protest. 2:40 p.m.

Dick...This is Riverfront Apartments. We settled that in TERC a year ago. I didn't get it rolled back in the appraisal file, so when we put the new values on for 2003, we had the old values in there. I've talked with this Wayne Tenenbaum who is an attorney out of Overland Park, Kansas, and he agrees that if we go back to the settlement a year ago, he will be satisfied. That is \$2,820,000 total. Land is \$75,450 and buildings are \$2,744,550.

Lyle...Sounds good to me.

Protest 160 – Steven McArthur appeared before the board at 2:42 p.m. to present testimony in support of his protest.

McArthur...I was suppose to be here yesterday and she told me to come today at 2:48 p.m. I didn't get a letter.

Lyle...This is one of those Holiday additions. You guys have met and talked this over?

Dick...I told him that I would recommend \$103,655.

Pam...We thought that that was pretty good yesterday so we'll go with that.

McArthur...That's what we talked about.

Lyle...We actually covered this yesterday Steve. We thought that sounded like a fair figure to us.

McArthur...My only question would be – there are other homes around there getting 26% depreciation.

Dick...We don't quite understand it either. What we found was an error and we're going back and reviewing that whole area. It was basically a computer entry error. We will be making some changes.

McArthur...Lyle has been to my house. I have done nothing to my house since my divorce and that was over 10 years ago.

Lyle...It's that 26% depreciation that should have never been.

Protest 217 – James Pritchard appeared before the board at 2:45 p.m. to present testimony in support of his protest.

Pritchard...Well they went up from \$17,900 to \$50,130. Seems like a pretty steep hike.

Lyle...That's that TIF isn't it?

Dick...Yes it is.

Rick...Is this a rental property?

Pritchard...No. I live there.

Lyle...Is that attic living space?

Pritchard...It's a story and a half. Half of the upstairs is living space. The other half is just dead attic space.

Lyle...It's showing 390 sq.ft. of living area in the upstairs.

Pritchard...That's probably about right.

Lyle...Well we just set Merchant's at \$60.73/sq.ft. I don't really see any problem with that value. It should be a little less per square foot because there's a second story. But overall, that looks like it's keeping in the ballpark values. Unless there's something there that we don't know about. Did you have anything to base your protest on?

Pritchard...Just that it went from \$26,345 to \$61,490 in one year. That's a bit much. My land went from \$8,430 to \$11,360. Does that just go up every year too?

Lyle...I don't know about every year. The problem is that this got caught up in one year instead of getting an incremental raise over the last 10 years; you got it all in one year.

Pritchard...You sound like my insurance company. I've got pay the raises because other people are collecting on the insurance. Oh well.

Bill...That's a big jump.

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Rick... Seems like a bit much to me all in one year.

Lyle... This is something that should have been done before. The only good thing about this is that you haven't been paying taxes on the increase that should have been on there the last few years.

Rick... His land value is the same as Merchant's.

Lyle... \$142 a front foot. I don't blame you for sticker shock but I don't think there's anyone at this table who is going to argue with that value.

Pam... At \$53/sq.ft. you are pretty fairly valued.

(Dick helped explain the TIF concept to Mr. Pritchard. He needed to add both of his tax statements together.)

Rick... So your recommendation, Dick, is to stay with the \$61,490?

Dick... Yes it is.

Pritchard... I didn't expect anything to happen, I just wanted to protest.

Protest 216 – Rose and Cary Zastrow did not appear before the board to present testimony in support of their protest. 3:00 p.m.

Pam... It looks like their lot is at the high rate. If we go \$142 a front foot, that puts us at \$4,686 for land.

Jackie... Buildings are \$42,535.

Rick... \$47,221 for a total.

Jackie... That's what I got.

Pam... Last year she was at \$47,220.

Lyle... It's a terrible location.

The board recessed for the day at 3:03 p.m.

ATTEST:

County Clerk

Board of Equalization Chair

* * * * *

County Board of Equalization
July 17, 2003 Proceedings
Basement Meeting Room
Dakota County Courthouse
Dakota City, Nebraska

The County Board of Equalization reconvened at 8:07 a.m.

Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett arriving at 8:15 a.m., Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.

Absent: None

Tardy: Commissioner Hartnett arrived at 8:15 a.m.

Dick... From the appraisal standpoint, I haven't been able to show on what I've looked at, that the value that we have on there (Dakota Avenue property) isn't warranted. From the mass appraisal standpoint, I believe that the number we are recommending is appropriate. If you guys want to change it, I don't have a problem with that.

Pam... Give us the numbers again.

Dick... \$142 a front foot. Then the first block off was 3 times that and the second block was 1.5 times that.

Pam... So you have sales that justify the 1.5 times?

Dick... It's a blending thing more than anything. I'm not saying that I feel very strongly about it or anything, I'm just saying that I don't have anything that prove it's wrong.

Lyle... I'm trying to think of any second block sales that have any commercial influence.

Dick... What I am trying to do is blend it off so I don't have an across the street, big, big change.

Lyle... I don't think there's any commercial value second block off the avenue. To the contrary, I think you would almost have a negative influence from the commercial aspect of it.

Dick... I set the values based on the information I had back in January and February. At this point I am going to stay with them. I am not disagreeing with you. I haven't had a lot of time to research this; you are talking about big project here. Whatever you want to put on this is fine by me, but these are the numbers I had. Remember we are only looking at the residential properties on that.

Rick... Is it fair that we not change all of the values in that area?

Dick... What's fair and what's legal are sometimes not the same.

Lyle... On most of these, the total value has not been that bad. So I'd almost start thinking of it as that the commercial lot value is there but the proximity to commercial detracts from the residential value, so they sort of offset each other.

Dick... I looked at end result. I agree with Lyle. I think there's an influence that lowers the value of a residential house in that area.

BOARD OF EQUALIZATION

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77-1504 in part one under 'Power of County Board' says "The County Board of Equalization has no authority to increase the valuation of an assessment for all the real estate in a precinct in the absence of a finding that the valuation of such real estate does not bear a just relation to the valuation of the real estate in all townships, precincts or districts in the county." That was a Nebraska Supreme Court case from 1919, but that law was changed here in the last 3 or 4 years to where you have no authority to make a mass adjustment, period. While this is a Supreme Court case, new legislation has overridden it. You just don't have the authority to make a mass adjustment.

Pam...But where you go into Homer and do a 7% increase, that's different?

Dick...That's a market adjustment. That's my responsibility and I have the authority to do that from January 1st to the 20th of March. That's the only time I can go in and change anything without your approval. That's why I tell everyone if they've got a problem to come in and see me so that we can get it settled so that we don't have to drag you guys into it.

Ted...What statute was that?

Dick...The new one, I don't know.

Pam...So what you are saying is that unless they did protest...

Dick...Unless it comes in front of the board on an individual basis, it can't be changed. What we can do is see if we can bring those down to you one at a time. I don't know that we can because we've got to put it into about three classifications, which are computer error, data-entry error, and transposition. But we will take a look.

Maddie...I think the new reads that the county board does not have authorization to adjust the class or subclass, which you use to have.

Rick...That's statewide for all the counties?

Dick...Yes.

Ted...But they aren't talking about a class.

Dick...Sure they are. They are talking about that class of commercial property that's individually valued along Dakota Avenue. That's a subclass.

Pam...So the 26% is a data-entry error so that's...

Dick...Yes, and we will be looking at that.

Maddie...If you read further in 77-1504.01 it says "After completion of its actions and based upon the hearing conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the Tax Equalization and Review Commission to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26." So you can't do it in a session like this, but you can petition TERC to do it. It use to be that you could do it, but they took that away. I'm reading from the September 2002 edition of the statutes. Then it goes on to say that "The commission shall hear and take action before August 10th."

Lyle...The problem I see is if we try to lower all those land values, then in most cases, we would have to go back and raise the improvement values. So as long as the total is right, with the commercial influence, it has a negative effect on the improvements value. It's sort of made up for it in the increase in the land value.

The County Board of Equalization reviewed protest number 001 on Parcel number 220071586 at 8:25 am. The protest was filed by Terry Barnett. Legal Description: N. half of tract M20-29-9 .50 acre. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$4,000.00, the improvements to be valued at \$30,055.00 for a total value of \$34,055.00. Commissioner Hartnett moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$4,000.00, the improvements to be valued at \$30,055.00 for a total value of \$34,055.00

Pam...Upon inspection, I am comfortable with her request.

Rick...Her request of \$23,000?

Lyle...What was it last year?

Dick...\$40,600.

Jackie...Is that what she went to TERC with?

Dick...Yes.

Lyle...I don't have any problem with that \$34,055.

ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 002 on Parcel number 220156999 at 8:28 am. The protest was filed by Tom & Myra Gentrup. Legal Description: N. 2' of lot 14, all of lots 15 & 16, Block 3 Highland Park Addition Village of Emerson. The Assessor's recommendation was NO CHANGE, the land to be valued at \$4,000.00, the improvements to be valued at \$142,725.00 for a total value of \$146,725.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$4,000.00, the improvements to be valued at \$142,725.00 for a total value of \$146,725.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 003 on Parcel number 220198225 at 8:28 am. The protest was filed by Doris Maher. Legal Description: (Not stated) The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,505.00, the improvements to be valued at \$0.00 for a total value of \$9,505.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at

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\$9,505.00, the improvements to be valued at \$0.00 for a total value of \$9,505.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 004 on Parcel number 220047006 at 8:29 am. The protest was filed by Doris Maher. Legal Description: Lot 18 Oak Addition 1st Filing. The Assessor's recommendation was NO CHANGE, the land to be valued at \$7,670.00, the improvements to be valued at \$70,385.00 for a total value of \$78,055.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$7,670.00, the improvements to be valued at \$70,385.00 for a total value of \$78,055.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 005 on Parcel number 220024391 at 8:30 am. The protest was filed by Earl Bowman. Legal Description: Lot 3 & N. 11/2 Lot 4 Block 118 Covington Addition. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$8,520.00, the improvements to be valued at \$29,150.00 for a total value of \$37,670.00. Commissioner Miller moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$8,520.00, the improvements to be valued at \$29,150.00 for a total value of \$37,670.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 006 on Parcel number 220018030 at 8:30 am. The protest was filed by Dennis Bauman. Legal Description: All Lot 1 & lot 2 except S. 24' Block 62 Covington Addition. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$7,100.00, the improvements to be valued at \$79,815.00 for a total value of \$86,915.00. Commissioner Bousquet moved, seconded by Commissioner Miller TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$7,100.00, the improvements to be valued at \$79,815.00 for a total value of \$86,915.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 007 on Parcel number at 8:31 am. The protest was filed by Vicki Lyons. Legal Description: lots 17 & 18, Block 7 1st Addition SSC. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$37,490.00, the improvements to be valued at \$45,455.00 for a total value of \$82,945.00. Commissioner Bousquet moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$37,490.00, the improvements to be valued at \$45,455.00 for a total value of \$82,945.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 008 on Parcel number 220210365 at 8:32 am. The protest was filed by Anna Jane Kellogg. Legal Description: Lot 6 Block 15 Stanton Addition. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$130.00 for a total value of \$5,810.00. Commissioner Miller moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$130.00 for a total value of \$5,810.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 009 on Parcel number 220047332 at 8:33 am. The protest was filed by Charles & Patricia Polley. Legal Description: Lot 24 Harney Addition 2nd filing. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,875.00, the improvements to be valued at \$67,375.00 for a total value of \$76,250.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$8,875.00, the improvements to be valued at \$67,375.00 for a total value of \$76,250.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 010 on Parcel number 220037787 at 8:34 am. The protest was filed by Jay L. Bowman. Legal Description: Lots 13 & 14 Block 14 Central Addition. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$14,695.00, the improvements to be valued at \$50,830.00 for a total value of \$65,525.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$14,695.00, the improvements to be valued at \$50,830.00 for a total value of \$65,525.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 011 on Parcel number 220022534 at 8:34 am. The protest was filed by Richard J. Salem dba Cardinal Associates LLC. Legal Description: 2829 Dakota Avenue, SSC All vacated Block 3 including vac. streets abutting on the N side & all vacated alleys within Block 3 & the North 10' of 29th Street adjoining Block 3, Block 3, Second Railway Addition. The Assessor's recommendation was NO CHANGE, the land to be valued at \$130,665.00, the improvements to be valued at \$594,335.00 for a total value of \$725,000.00. Commissioner Miller moved, seconded by Commissioner Bousquet REDUCE IMPROVEMENTS TO VALUED AS OTHER

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LIKE PROPERTY. The land to be valued at \$130,665.00, the improvements to be valued at \$299,335.00 for a total value of \$430,000.00

Rick...He purchased that at \$310,000?

Pam...Yes. The land looks like a good amount, wouldn't you think?

Rick...Leave the land at \$130,665 and put the buildings at \$310,000? What do you think would be a fair value?

Lyle...Did he say that only part of that is being used right now?

Pam...I think occupancy was low.

Ted...Just a thought that you would take off that second floor.

Pam...How about taking the building and dividing that value by half because it's only half usable, so then you would have a building value of \$297,168 and you've got the land at \$130,665.

Dick...I would recommend to the board that whatever they do, they round it off to a round number.

Jackie...How about \$430,000 for the total.

Dick...Was that value on the improvements then \$299,335?

Pam...Yes. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 012 on Parcel number 220005044 at 8:40 am. The protest was filed by Louis Ronald Eriksen. Legal Description: Lots 1, 2, 3 Block 4 O'Conner addition. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,100.00, the improvements to be valued at \$20,665.00 for a total value of \$25,765.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,100.00, the improvements to be valued at \$20,665.00 for a total value of \$25,765.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 013 on Parcel number 220008078 at 8:40 am. The protest was filed by Leo H. & Jacquelyn J Pigg. Legal Description: Lots 12 & 12A Ry-Mill-er Addition First Filing. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$5,475.00, the improvements to be valued at \$74,340.00 for a total value of \$79,815.00. Commissioner Bousquet moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$5,475.00, the improvements to be valued at \$74,340.00 for a total value of \$79,815.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 014 on Parcel number 220010935 at 8:41 am. The protest was filed by Mark T. & Pamela J. Stines. Legal Description: Lot 7 west 20 feet Lot 8 Block 191. The Assessor's recommendation was NO CHANGE, the land to be valued at \$6,615.00, the improvements to be valued at \$82,895.00 for a total value of \$89,510.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$6,615.00, the improvements to be valued at \$82,895.00 for a total value of \$89,510.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 015 on Parcel number 220061823 at 8:42 am. The protest was filed by Jack Vitito. Legal Description: SW 1/4 SE 1/4 20-29-7 40 acres. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$15,420.00, the improvements to be valued at \$0.00 for a total value of \$15,420.00. Commissioner Bousquet moved, seconded by Commissioner Engel TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$15,420.00, the improvements to be valued at \$0.00 for a total value of \$15,420.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

Dick left the room at 8:43 a.m. and returned at 8:45 a.m.

The County Board of Equalization reviewed protest number 016 on Parcel number 220061475 at 8:42 am. The protest was filed by Jack Vitito. Legal Description: All that part of SW 1/4 lying South and East of Elk Creek 2-29-7 34 acres. The Assessor's recommendation was NO CHANGE, the land to be valued at \$17,300.00, the improvements to be valued at \$3,835.00 for a total value of \$21,135.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$17,300.00, the improvements to be valued at \$3,835.00 for a total value of \$21,135.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 017 on Parcel number 220064881 at 8:42 am. The protest was filed by Jack Vitito. Legal Description: S 1/2 NE 1/4 except 1072' 29-29-7 47.52 acres. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$19,365.00, the improvements to be valued at \$0.00 for a total value of \$19,365.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$19,365.00, the improvements to be valued at \$0.00 for a total value of \$19,365.00

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Pam...Was that a change in waste amount?

Maddie...I recounted the whole thing. In the tree group, I added some acres to the tree group and changed from light tree cover to heavy tree cover.

ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 018 on Parcel number 220064989 at 8:44 am. The protest was filed by Jack Vitito. Legal Description: E 1/2 NW 1/4 29-29-7 80 acres. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$21,750.00, the improvements to be valued at \$0.00 for a total value of \$21,750.00. Commissioner Hartnett moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$21,750.00, the improvements to be valued at \$0.00 for a total value of \$21,750.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 019 on Parcel number 220064806 at 8:44 am. The protest was filed by Jack Vitito. Legal Description: NW 1/4 NE 1/4 29-29-7 40 acres. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$10,710.00, the improvements to be valued at \$0.00 for a total value of \$10,710.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$10,710.00, the improvements to be valued at \$0.00 for a total value of \$10,710.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 020 on Parcel number 220003181 at 8:45 am. The protest was filed by Francis E. Hurley. Legal Description: West 1/2 of Lot 3 Block 7 Hedges Addition, Jackson, NE. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$3,250.00, the improvements to be valued at \$23,240.00 for a total value of \$26,490.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$3,250.00, the improvements to be valued at \$23,240.00 for a total value of \$26,490.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 021 on Parcel number 220077053 at 8:45 am. The protest was filed by Louis Ronald Eriksen. Legal Description: NE 1/4 except 2 1/2 acres lying along W side & being W of public Rd part SE 1/4 NW 1/4 lying E of public road except tract in NW corner 13-27-7 160.47 acres. The Assessor's recommendation was NO CHANGE, the land to be valued at \$119,255.00, the improvements to be valued at \$25,090.00 for a total value of \$144,345.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$119,255.00, the improvements to be valued at \$25,090.00 for a total value of \$144,345.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 022 on Parcel number 220040494 at 8:47 am. The protest was filed by Louie A. Rickwa. Legal Description: Lot 1 Block 51 Joy Place Addition. The Assessor's recommendation was TO REDUCE LAND AND IMPROVEMENTS, the land to be valued at \$6,250.00, the improvements to be valued at \$3,655.00 for a total value of \$9,905.00. Commissioner Hartnett moved, seconded by Commissioner Engel TO REDUCE LAND AND IMPROVEMENTS. The land to be valued at \$6,250.00, the improvements to be valued at \$3,655.00 for a total value of \$9,905.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 023 on Parcel number 220041385 at 8:47 am. The protest was filed by Roger & Susan Monk. Legal Description: Lot 22 Block 2 Palmer Place Addition, 519 E 20th Street, S Sioux City, NE. The Assessor's recommendation was NO CHANGE, the land to be valued at \$6,250.00, the improvements to be valued at \$36,590.00 for a total value of \$42,840.00. Commissioner Miller moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$6,250.00, the improvements to be valued at \$36,590.00 for a total value of \$42,840.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 024 on Parcel number 220058393 at 8:49 am. The protest was filed by Joseph & Margaret Cote. Legal Description: S 20' of N 1/2 N 1/2 SE 1/4 and N 1/2 SW 1/4 except a 10 acre tract in NE corner 14-29-7 71.21 acres. The Assessor's recommendation was NO CHANGE, the land to be valued at \$14,515.00, the improvements to be valued at \$0.00 for a total value of \$14,515.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$14,515.00, the improvements to be valued at \$0.00 for a total value of \$14,515.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 025 on Parcel number 220024081 at 8:50 am. The protest was filed by Richard E. Pruehs. Legal Description: Lots 2 & 3 Block 100 Covington Addition. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$28,970.00,

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the improvements to be valued at \$0.00 for a total value of \$28,970.00. Commissioner Miller moved, seconded by Commissioner Hartnett TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$28,970.00, the improvements to be valued at \$0.00 for a total value of \$28,970.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 026 on Parcel number 220163502 at 8:51 am. The protest was filed by Joseph & Jean Logan. Legal Description: 801 E 9th Street Lot 44, S Sioux City, NE. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$0.00, the improvements to be valued at \$30,960.00 for a total value of \$30,960.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$30,960.00 for a total value of \$30,960.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 027 on Parcel number 96700020005630001 at 8:52 am. The protest was filed by CHARLES E. STRONG. Legal Description: SOUTH 1/2 OF LOTS 1-2-3 & NORTH 1/2 OF VACATED EAST-WEST ALLEY AND ACCRETION BLOCK 63 DAKOTA CITY, NE. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$15,125.00, the improvements to be valued at \$70,220.00 for a total value of \$85,345.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$15,125.00, the improvements to be valued at \$70,220.00 for a total value of \$85,345.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 028 on Parcel number 220030693 at 8:52 am. The protest was filed by ROBERT E. ANDERSON. Legal Description: LOTS 13 & 14 BLOCK 10 SECOND ADDITION PARCEL #220030693 - NEIGHBORHOOD 10040, 309 E. 21ST STREET. The Assessor's recommendation was NO CHANGE, the land to be valued at \$12,495.00, the improvements to be valued at \$88,545.00 for a total value of \$101,040.00. Commissioner Miller moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$12,495.00, the improvements to be valued at \$88,545.00 for a total value of \$101,040.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 029 on Parcel number 220064385 at 8:53 am. The protest was filed by EDWARD M & KAREN M MITCHELL. Legal Description: W 1/2 SE 1/4 1-28-6 0961-01-4-00000-000-0008. The Assessor's recommendation was to REDUCE LAND, the land to be valued at \$40,725.00, the improvements to be valued at \$0.00 for a total value of \$40,725.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$40,725.00, the improvements to be valued at \$0.00 for a total value of \$40,725.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 030 on Parcel number 220091218 at 8:54 am. The protest was filed by LOIS E. ADAMS. Legal Description: PT. SE 1/4 NE 1/4 COMMENCING AT NE CORNER OF SE 1/4 NE 1/4, SOUTH 80 RDS W19 RDS, N 80 RDS, E TO P.O.B. 10-28-6 7 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$4,025.00, the improvements to be valued at \$0.00 for a total value of \$4,025.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$4,025.00, the improvements to be valued at \$0.00 for a total value of \$4,025.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 031 on Parcel number 220066418 at 8:54 am. The protest was filed by THOMAS A. & ELLEN M. BREWER. Legal Description: LOT 21 ISLAND HOMES ADDITION 5TH FILING .41 ACRES. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$8,200.00, the improvements to be valued at \$95,145.00 for a total value of \$103,345.00. Commissioner Miller moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$8,200.00, the improvements to be valued at \$95,145.00 for a total value of \$103,345.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 032 on Parcel number 70300010970000003 at 8:55 am. The protest was filed by DONALD D & JUDITH A SAEGER. Legal Description: (IRREGULAR TRACT) THE W. 288.47' OF THE N 100' OF THE NE 1/4 LYING E OF THE E LINE OF B STREET UNPLATTED 21-29-9 0.66 ACRES. The Assessor's recommendation was INCREASE LAND AND DECREASE IMPROVEMENTS FOR A TOTAL DECREASE, the land to be valued at \$41,110.00, the improvements to be valued at \$70,315.00 for a total value of \$111,425.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet INCREASE LAND AND DECREASE IMPROVEMENTS FOR A TOTAL DECREASE. The land to be valued at \$41,110.00, the improvements to be valued at \$70,315.00 for a total value of \$111,425.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 033 on Parcel number 70300010195000003 at 8:56 am. The protest was filed by DONALD D & JUDITH A SAEGER. Legal Description: LOT 37, CASTLE HOMES ADDITION 3RD FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$7,810.00, the improvements to be valued at \$65,165.00 for a total value of \$72,975.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$7,810.00, the improvements to be valued at \$65,165.00 for a total value of \$72,975.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 034 on Parcel number 70300010130000000 at 8:57 am. The protest was filed by DONALD D & JUDITH A SAEGER. Legal Description: W 43' OF N132' LOT 1, SO SOO ACRES ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$6,105.00, the improvements to be valued at \$36,060.00 for a total value of \$42,165.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$6,105.00, the improvements to be valued at \$36,060.00 for a total value of \$42,165.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 035 on Parcel number 220007594 at 8:58 am. The protest was filed by MICHAEL E. NEWCOMB. Legal Description: WEST 1/2 LOT 5, ALL LOT 6 BLOCK 38 DAKOTA CITY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$7,090.00, the improvements to be valued at \$56,815.00 for a total value of \$63,905.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$7,090.00, the improvements to be valued at \$56,815.00 for a total value of \$63,905.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 036 on Parcel number 220039550 at 8:58 am. The protest was filed by JESUS OR AMELIA SANCHEZ. Legal Description: LOT 8 BLOCK 40 JOY PLACE ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$6,250.00, the improvements to be valued at \$56,600.00 for a total value of \$62,850.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$6,250.00, the improvements to be valued at \$56,600.00 for a total value of \$62,850.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 037 on Parcel number 220048037 at 8:59 am. The protest was filed by PATTI K HOLME. Legal Description: LOT 33 HARNEY ADDITION 3RD FILING DAKOTA COUNTY 429 EAST 15TH STREET SOUTH SIOUX CITY, NE, PARCEL # 220048037, LOCATION ID 0703-00-0-10225-000-0033. The Assessor's recommendation was TO REDUCE IMPROVEMENTS, the land to be valued at \$9,940.00, the improvements to be valued at \$63,845.00 for a total value of \$73,785.00. Commissioner Miller moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$9,940.00, the improvements to be valued at \$63,845.00 for a total value of \$73,785.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 038 on Parcel number 220175691 at 8:59 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC. Legal Description: IOLL-2002 SCHULDT MOBILE HOME ON LOT 4 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0004. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$41,100.00 for a total value of \$41,100.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$41,100.00 for a total value of \$41,100.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 039 on Parcel number 220155372 at 9:00 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC. Legal Description: IOLL-2002 CLAYTON HOME ON LOT 12 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0012. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,330.00 for a total value of \$35,330.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,330.00 for a total value of \$35,330.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 040 on Parcel number 220175616 at 9:00 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC. Legal Description: IOLL-2002 SCHULDT MOBILE HOME ON LOT 17 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0017. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,700.00 for a total value of \$35,700.00. Commissioner Miller

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moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,700.00 for a total value of \$35,700.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 041 on Parcel number 220175780 at 9:00 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2001 FLEETWOOD MOBILE HOME ON LOT 18 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0018. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$40,930.00 for a total value of \$40,930.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$40,930.00 for a total value of \$40,930.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 042 on Parcel number 220175527 at 9:01 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2001 FLEETWOOD MOBILE HOME ON LOT 19 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0019. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$32,405.00 for a total value of \$32,405.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$32,405.00 for a total value of \$32,405.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 043 on Parcel number 220175861 at 9:01 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 SCHULDT MOBILE HOME ON LOT 20 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0020. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$34,500.00 for a total value of \$34,500.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$34,500.00 for a total value of \$34,500.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 044 on Parcel number 220175403 at 9:01 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-1991 SCARLO MOBILE HOME ON LOT 45 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0045. The Assessor's recommendation was to REDUCE IMPROVEMENTS, the land to be valued at \$0.00, the improvements to be valued at \$17,695.00 for a total value of \$17,695.00. Commissioner Engel moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$17,695.00 for a total value of \$17,695.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 045 on Parcel number 220175446 at 9:02 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-1991 SCHULDT MOBILE HOME ON LOT 56 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0056. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$40,340.00 for a total value of \$40,340.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$40,340.00 for a total value of \$40,340.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 046 on Parcel number 220175349 at 9:02 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 CHAMPION MOBILE HOME ON LOT 66 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0066. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,050.00 for a total value of \$35,050.00. Commissioner Bousquet moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,050.00 for a total value of \$35,050.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 047 on Parcel number 220175268 at 9:02 am. The protest was filed by NANCY BUDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2001 FLEETWOOD MOBILE HOME ON LOT 79 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0079. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$32,515.00 for a total value of \$32,515.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$32,515.00 for a total value of \$32,515.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 048 on Parcel number 220155208 at 9:03 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 LIBERTY MOBILE HOME ON LOT 124 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0124. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$29,625.00 for a total value of \$29,625.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$29,625.00 for a total value of \$29,625.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 049 on Parcel number 220155283 at 9:03 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 CLAYTON MOBILE HOME ON LOT 126 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0126. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,330.00 for a total value of \$35,330.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,330.00 for a total value of \$35,330.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 050 on Parcel number 2201561445 at 9:03 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 CHAMPION MOBILE HOME ON LOT 134 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0134. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,050.00 for a total value of \$35,050.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,050.00 for a total value of \$35,050.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 051 on Parcel number 220175179 at 9:03 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 CHAMPION MOBILE HOME ON LOT 136 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0136. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$40,295.00 for a total value of \$40,295.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$40,295.00 for a total value of \$40,295.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 052 on Parcel number at 9:04 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2001 SCHULDT MOBILE HOME ON LOT 137 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0137. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$30,150.00 for a total value of \$30,150.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$30,150.00 for a total value of \$30,150.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 053 on Parcel number 220174253 at 9:04 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC/ JACQUELINE E. WOehler . Legal Description: IOLL 1995 SHARLO COLT MOBILE HOME LOCATED ON LOT 144 AT SIOUXLAND ESTATES LOCATION ID # 0703-00-0-00000-000-0246. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$0.00, the improvements to be valued at \$21,575.00 for a total value of \$21,575.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$21,575.00 for a total value of \$21,575.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 054 on Parcel number 220175357 at 9:05 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2002 SCHULT MOBILE HOME ON LOT 145 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0145. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$32,515.00 for a total value of \$32,515.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$32,515.00 for a total value of \$32,515.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 055 on Parcel number 220175195 at 9:05 am. The protest was filed by NANCY BUDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL-2000 CLIFTON MOBILE HOME ON LOT 159 SIOUXLAND ESTATES LOCATION ID: 0703-00-0-00000-000-0159. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be

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valued at \$0.00, the improvements to be valued at \$30,190.00 for a total value of \$30,190.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$30,190.00 for a total value of \$30,190.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 056 on Parcel number 220175454 at 9:05 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2001 FLEETWOOD MOBILE HOME ON LOT 161 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0161. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$32,250.00 for a total value of \$32,250.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$32,250.00 for a total value of \$32,250.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 057 on Parcel number 220175535 at 9:06 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 161 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0161. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$27,720.00 for a total value of \$27,720.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$27,720.00 for a total value of \$27,720.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 058 on Parcel number 220175624 at 9:06 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 168 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0168. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,050.00 for a total value of \$35,050.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,050.00 for a total value of \$35,050.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 059 on Parcel number 220175705 at 9:06 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 170 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0170. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$29,345.00 for a total value of \$29,345.00. Commissioner Miller moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$29,345.00 for a total value of \$29,345.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 060 on Parcel number 220175799 at 9:07 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 194 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0194. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,855.00 for a total value of \$35,855.00. Commissioner Hartnett moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,855.00 for a total value of \$35,855.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 061 on Parcel number 220175888 at 9:07 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 SCHULT MOBILE HOME ON LOT 204 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0204. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,855.00 for a total value of \$35,855.00. Commissioner Miller moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,855.00 for a total value of \$35,855.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 062 on Parcel number 220175519 at 9:08 am. The protest was filed by NANCY BURDREAUX dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 SCHULT MOBILE HOME ON LOT 206 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0206. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,855.00 for a total value of \$35,855.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,855.00 for a total value of \$35,855.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 063 on Parcel number 220175683 at 9:08 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 SCHULT MOBILE HOME ON LOT 222 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0222. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$29,995.00 for a total value of \$29,995.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$29,995.00 for a total value of \$29,995.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 064 on Parcel number 220155119 at 9:08 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CLAYTON MOBILE HOME ON LOT 239 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0239. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$35,330.00 for a total value of \$35,330.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$35,330.00 for a total value of \$35,330.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 065 on Parcel number 220175772 at 9:08 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 245 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0245. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$28,415.00 for a total value of \$28,415.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$28,415.00 for a total value of \$28,415.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 066 on Parcel number 220175853 at 9:09 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 247 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0247. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$28,680.00 for a total value of \$28,680.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$28,680.00 for a total value of \$28,680.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 067 on Parcel number 220175950 at 9:09 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 248 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0248. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$31,990.00 for a total value of \$31,990.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$31,990.00 for a total value of \$31,990.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 068 on Parcel number 220175608 at 9:09 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 SCHULT MOBILE HOME ON LOT 253 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0253. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$32,360.00 for a total value of \$32,360.00. Commissioner Miller moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$32,360.00 for a total value of \$32,360.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

Dick left the room at 9:10 a.m. and returned at 9:14 a.m.

The County Board of Equalization reviewed protest number 069 on Parcel number 220155577 at 9:10 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 SCHULT MOBILE HOME ON LOT 261 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0261. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$30,800.00 for a total value of \$30,800.00. Commissioner Engel moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$30,800.00 for a total value of \$30,800.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 070 on Parcel number 220175241 at 9:10 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal

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Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 269 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0269. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$29,625.00 for a total value of \$29,625.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$29,625.00 for a total value of \$29,625.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 071 on Parcel number 220175411 at 9:11 am. The protest was filed by NANCY BURDREAU dba ARC COMMUNITIES 2 LLC . Legal Description: IOLL 2002 CHAMPION MOBILE HOME ON LOT 281 SIOUXLAND ESTATES LOCATION ID#0703-00-0-00000-000-0281. The Assessor's recommendation was NO CHANGE, the land to be valued at \$0.00, the improvements to be valued at \$40,295.00 for a total value of \$40,295.00. Commissioner Miller moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$40,295.00 for a total value of \$40,295.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 072 on Parcel number 220026297 at 9:11 am. The protest was filed by BETTY BARKER. Legal Description: LOTS 1,2,3,4,5,6 BLOCK 29 STANTON ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$27,125.00, the improvements to be valued at \$43,385.00 for a total value of \$70,510.00. Commissioner Bousquet moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$27,125.00, the improvements to be valued at \$43,385.00 for a total value of \$70,510.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 073 on Parcel number 220204640 at 9:12 am. The protest was filed by JIMMY R BISHOP. Legal Description: LOTS 1 & 2 BLOCK 186, DAKOTA CITY. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$9,450.00, the improvements to be valued at \$58,265.00 for a total value of \$67,715.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$9,450.00, the improvements to be valued at \$58,265.00 for a total value of \$67,715.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 074 on Parcel number 220039127 at 9:12 am. The protest was filed by THOMAS & WILMA BERNHARDT. Legal Description: EAST 36' LOT 20 ALL LOT 21 BLOCK 41 JOY PLACE ADDITION, SOUTH SIOUX CITY, DAKOTA COUNTY, NEBRASKA. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$16,825.00, the improvements to be valued at \$37,675.00 for a total value of \$54,500.00. Commissioner Hartnett moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$16,825.00, the improvements to be valued at \$37,675.00 for a total value of \$54,500.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 075 on Parcel number 220010714 at 9:12 am. The protest was filed by JEAN M TURNER. Legal Description: LOTS 7,8,9,10,11,12 BLOCK 170, 120 SO 13TH STREET DAKOTA CITY, NE LOCATION ID# 0967-00-0-20005-170-0007. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$12,600.00, the improvements to be valued at \$145,915.00 for a total value of \$158,515.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$12,600.00, the improvements to be valued at \$145,915.00 for a total value of \$158,515.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 076 on Parcel number 220034702 at 9:13 am. The protest was filed by dba MUFF BROS. Legal Description: WEST 56' OF LOTS 1,2,3, ALL LOTS 4 & 7 THROUGH 19 AND VAC 28TH STREET LYING BETWEEN BLOCKS 22 AND 23 AND PT OF 29TH STREET ADJ TO LOTS 7,8, & 9, BLOCK 22 SECOND RAILWAY ADDITION.. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$229,595.00, the improvements to be valued at \$226,665.00 for a total value of \$456,260.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$229,595.00, the improvements to be valued at \$226,665.00 for a total value of \$456,260.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 077 on Parcel number 220040931 at 9:13 am. The protest was filed by TERRY M & MARILYN E MUFF. Legal Description: LOTS 1,2,3, BLOCK 53 JOY PLACE ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$24,645.00, the improvements to be valued at \$52,810.00 for a total value of \$77,455.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$24,645.00, the improvements to be

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valued at \$52,810.00 for a total value of \$77,455.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 078 on Parcel number 220041288 at 9:14 am. The protest was filed by TERRY M & MARILYN E MUFF. Legal Description: LOTS 1,2,3,4,5,6,7,8 EXCEPT PART SOLD TO STATE OF NE AND EXCEPT PART SOLD TO CITY BLOCK 54 JOY PLACE ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$46,705.00, the improvements to be valued at \$88,725.00 for a total value of \$135,430.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$46,705.00, the improvements to be valued at \$88,725.00 for a total value of \$135,430.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 079 on Parcel number 220027080 at 9:15 am. The protest was filed by TERRY M MUFF dba BRALDA, INC . Legal Description: ALL OF BLOCKS 32 AND 33 AND WEST 1/2 BLOCK 34 AND VACATED STREETS AND ALLEYS ABUTTING THERETO BLOCK 32 STANTON ADDITION. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$61,435.00, the improvements to be valued at \$0.00 for a total value of \$61,435.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$61,435.00, the improvements to be valued at \$0.00 for a total value of \$61,435.00

Jackie...Dick, you said you would work on this. Is this the outcome?
Dick...I think that's correct. I think what I did is I took the total value and then because of the size of the thing...we just had another sale in that area that went real high. The school bought it. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 080 on Parcel number 220177392 at 9:20 am. The protest was filed by MARK A & COLLEEN A TIGHE (TRUSTEES). Legal Description: PART NE 1/4 NW 1/4 BEG 250' S OF SE CORNER LOT 4 BLK 3 FAIRVIEW ADDN THE 60' 2288 W 209.5 N 235' E 150.05 TH N TO POB UNPLATTED 14-27-8 1.21 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,180.00, the improvements to be valued at \$0.00 for a total value of \$8,180.00. Commissioner Hartnett moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$8,180.00, the improvements to be valued at \$0.00 for a total value of \$8,180.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 081 on Parcel number 220003297 at 9:21 am. The protest was filed by FRANK T. O'NEILL Legal Description: IOTS 3 & 4 BLOCK 1 HEDGES ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$13,000.00, the improvements to be valued at \$29,265.00 for a total value of \$42,265.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$13,000.00, the improvements to be valued at \$29,265.00 for a total value of \$42,265.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 082 on Parcel number 220061424 at 9:23 am. The protest was filed by FRANK T O'NEILL. Legal Description: NW 1/4 & W 1/2 NE 1/4 NW 1/4 13-29-6 60 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$41,860.00, the improvements to be valued at \$0.00 for a total value of \$41,860.00. Commissioner Miller moved. There was discussion and Commissioner Miller withdrew motion.

The County Board of Equalization reviewed protest number 082 on Parcel number 220061424 at 9:23 am. The protest was filed by FRANK T O'NEILL Legal Description: NW 1/4 & W 1/2 NE 1/4 NW 1/4 13-29-6 60 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$41,860.00, the improvements to be valued at \$0.00 for a total value of \$41,860.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$41,860.00, the improvements to be valued at \$0.00 for a total value of \$41,860.00

Rick...That was on his pasture ground?

Maddie...He has 21 acres of dry crop ground, 37 acres of grass, 1 acre of roads and 1 acre of waste. So I would say that we were pretty comparable to his count.

Rick...I kind of think we need to adjust that. I've been over to that pasture and it's junk. It was terraced at one time and has all washed out and is rough. About the only thing that's been improved are the fences.

Bill...What's your suggestion then, Rick?

Ted...Just a minute, we have a motion on the floor.

Pam...I withdraw my motion.

Rick...He's got a request here for \$32,070 - \$36,000 maybe.

Maddie...I might show you that we have to stay with our land chart formula here in the computer, because if we have the appraisal screen coming up with a different figure than our main screen, we get an error. So however you break the land down, it's got to come up with the same figure that you end up with. We can't change the soil types. What Rick might want to think about is converting some of these

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grass acres over into waste if you feel it's waste quality. But there again, I would have to know where exactly it is on the map, so I can take that specific soil type –

Rick...Well I can do that with you.

Dick...Does it actually qualify as waste?

Maddie...Is there tree cover there?

Rick...Its just rough pasture.

Maddie...Well then its pasture ground.

Dick...It's probably 4G, which is the roughest pasture we've got.

Maddie...Both of the acres in his pasture are in 3G and 4G1 classes. There's only one acre in the 1G.

You can't really go to waste unless there is a gully running through –

Rick...I think it needs to be looked at.

Dick...Are you saying then to look at it and if something needs to be changed, change it for next year?

Rick...Yeah, change it for next year.

Dick...Alright. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 083 on Parcel number 220043272 at 9:30 am. The protest was filed by ESTHER MESSERSCHMIDT. Legal Description: W 50' OF LOT 4 W 16' OF S 88 OF THE E 79 OF LOT 4 SOUTH SIOUX ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,370.00, the improvements to be valued at \$20,665.00 for a total value of \$30,035.00. Commissioner Hartnett moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$20,665.00 for a total value of \$30,035.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 084 on Parcel number 220023433 at 9:32 am. The protest was filed by MICHAEL J MC ARDLE. Legal Description: LOT BLOCK 116 COVINGTON ADDITION 0703-00-0-10005-116-0010 DAKOTA, 40 X 120 SOUTH SIOUX CITY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$0.00 for a total value of \$5,680.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$0.00 for a total value of \$5,680.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 085 on Parcel number 220023883 at 9:33 am. The protest was filed by MERLYN KIMBELL. Legal Description: LOT 12 BLOCK 113, COVINGTON ADDITION, 800 4TH AVE, SOUTH SIOUX CITY, NE, DAKOTA COUNTY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$44,845.00 for a total value of \$50,525.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$44,845.00 for a total value of \$50,525.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 086 on Parcel number 220025126 at 9:34 am. The protest was filed by JOSEPH KRUSE. Legal Description: LOTS 1-2-3 BLOCK 116, COVINGTON ADDITION TO SOUTH SIOUX CITY, NE, KNOWN AS 720 WEST 8TH STREET.. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$17,040.00, the improvements to be valued at \$84,275.00 for a total value of \$101,315.00. Commissioner Miller moved, seconded by Commissioner Hartnett TO REDUCE IMPPROVEMENTS TO BE VALUEDWITH OTHER LIKE PROPERTY. The land to be valued at \$17,040.00, the improvements to be valued at \$84,275.00 for a total value of \$101,315.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 087 on Parcel number 220141908 at 9:35 am. The protest was filed by SAMUEL SCHRAM dba C & H HEAVY DUTY SPEC, INC . Legal Description: PAT OF GOUT LOT 10511 12-88-48 26.42 ACRES, ID# 0704-12-0-00000-000-0506. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$100,505.00, the improvements to be valued at \$424,105.00 for a total value of \$524,610.00. Commissioner Bousquet moved, seconded by Commissioner Engel TO REDUCE IMPPROVEMENTS TO BE VALUEDWITH OTHER LIKE PROPERTY. The land to be valued at \$100,505.00, the improvements to be valued at \$424,105.00 for a total value of \$524,610.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 088 on Parcel number 220070490 at 9:38 am. The protest was filed by SAMUEL SCHRAM dba SCHRAM TRUCK PARTS, INC. . Legal Description: PACT OF LOTS 1 & 2, LYING SOUTH OF HWY 20 & WEST OF A ST LINE NORTH & SOUTH WHICH IS 930' EAST OF NORTHEAST- 36-29-8, 32 ACRES, LOT ID# 0705-36-0-00000-000-0014. The Assessor's recommendation was TO REDUCE LAND AND IMPROVEMENTS, the land to be valued at \$50,000.00, the improvements to be valued at \$150,000.00 for a total value of \$200,000.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE LAND AND IMPROVEMENTS. The land to be valued at \$50,000.00, the improvements to be valued at

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\$150,000.00 for a total value of \$200,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 089 on Parcel number 220024375 at 9:38 am. The protest was filed by LAURA SAHAGUN. Legal Description: 515 E. 6TH STREET, WEST 78 FT LOT 7 & 8, BLOCK 15 STANTON ADDITION, PLUS ACCRETION EAST 1/2 OF VACATED NORTH TO SOUTH ALLEY, BLOCK 15 STANTON ADDITION. The Assessor's recommendation was INCREASE LAND AND REDUCE IMPROVEMENTS, the land to be valued at \$9,655.00, the improvements to be valued at \$209,840.00 for a total value of \$219,495.00. Commissioner Engel moved, seconded by Commissioner Bousquet INCREASE LAND AND REDUCE IMPROVEMENTS. The land to be valued at \$9,655.00, the improvements to be valued at \$209,840.00 for a total value of \$219,495.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 090 on Parcel number 220050333 at 9:42 am. The protest was filed by ROGER AND ALICE BEARGEON. Legal Description: LOT 20 HOLIDAY ADDITION, 2ND FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,830.00, the improvements to be valued at \$108,895.00 for a total value of \$117,725.00. Commissioner Hartnett moved, seconded by Commissioner Miller REDUCE IMPROVEMENTS BY GIVING A FUNCTIONAL DEPRECIATION. The land to be valued at \$8,830.00, the improvements to be valued at \$97,120.00 for a total value of \$105,950.00

Lyle...That's the one we all argued about.

Jackie...That looks pricey.

Pam...\$81/sq.ft.

Jackie...It's 28 years old.

Rick...Do you suppose the depreciation should be higher on this one, Dick. You've got it at 6%. I think that's what we were battling with.

Dick...We considered it to be in average condition, so I'm sure the 6% is generated from the appraisal file. You have every right to lower it.

Lyle...It's just one of those things I just know, but I can't prove it. Just driving by and looking at it and if you told them you wanted \$117,000 for it, they would laugh you right out of the car. It just doesn't have the curb appeal.

Dick...I don't disagree with that. But we don't necessarily have a category for curb appeal. I think the depreciation numbers are probably correct. You could put a functional on it for land. A functional depreciation is almost impossible to argue in this situation. If you put some functional on it and base it on the shape of the house and curb appeal-

Lyle...Even a functional depreciation of 10% would put us down to \$105,950.

Dick...Which from my standpoint tells me that it's going to sell somewhere between \$95,000 and \$115,000 because 10% either way doesn't scare me in the least.

Lyle...\$73.27/sq.ft.

Pam...\$97,120 for the improvements.

Lyle...Oops, we just want to take 10% off of the improvements don't we?

Dick...As a matter of making it easy for everyone here, if you would just come up with a value of \$8,830 on the land and a total value of \$105,950, I'll make an adjustment, whatever it takes, to get it to the value you want.

Jackie...Let's go with that.

ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 091 on Parcel number 220017360 at 9:56 am. The protest was filed by ALAN D & KATHRYN S ROUSE. Legal Description: LOT 10 BLK 83 COVINGTON ADDITION, 604 2ND AVE, SSC, NE, DAKOTA COUNTY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,520.00, the improvements to be valued at \$36,225.00 for a total value of \$44,745.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$8,520.00, the improvements to be valued at \$36,225.00 for a total value of \$44,745.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 092 on Parcel number 220008892 at 9:57 am. The protest was filed by ALAN D & KATHRYN S ROUSE. Legal Description: WEST 2.2' OF LOT 3 AND ALL OF LOT 4 BLK 138 DAKOTA CITY, 1812 MYRTLE. The Assessor's recommendation was NO CHANGE, the land to be valued at \$4,935.00, the improvements to be valued at \$49,990.00 for a total value of \$54,925.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$4,935.00, the improvements to be valued at \$49,990.00 for a total value of \$54,925.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 093 on Parcel number 220152306 at 9:57 am. The protest was filed by GARY DERRICK. Legal Description: WEST 1/2 LOT 2 AND ALL LOT 3 AND EAST 37.52' (3/4) OF LOT 4, BLOCK 43, DAKOTA CITY, NE. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$5,860.00, the improvements to be valued at \$0.00 for a

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total value of \$5,860.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$5,860.00, the improvements to be valued at \$0.00 for a total value of \$5,860.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 094 on Parcel number 220152225 at 9:58 am. The protest was filed by KEN & JULIE WEILAND. Legal Description: WEST 12.51' (1/4) OF LOT 4 & EAST 1/2 OF LOT 5 BLOCK 43 DAKOTA CITY, NE, LOCATION ID# 0967-00-0-20005-043-0007. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$2,775.00, the improvements to be valued at \$0.00 for a total value of \$2,775.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$2,775.00, the improvements to be valued at \$0.00 for a total value of \$2,775.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 095 on Parcel number 220164770 at 9:58 am. The protest was filed by KEN & JULIE WEILAND. Legal Description: WEST 1/2 OF LOT 5, ALL OF LOT 6, BLOCK 43 DAKOTA CITY, NE. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$4,690.00, the improvements to be valued at \$0.00 for a total value of \$4,690.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$4,690.00, the improvements to be valued at \$0.00 for a total value of \$4,690.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 096 on Parcel number 220077150 at 9:59 am. The protest was filed by DONALD & ILA MILLER. Legal Description: NW 1/4 AND TRACT IN W 1/2 NE 1/4 WEST OF PUB RD AND PT 1/2 SW 1/4 OF NW 13-27-7 140.66 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$72,760.00, the improvements to be valued at \$44,635.00 for a total value of \$117,395.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$72,760.00, the improvements to be valued at \$44,635.00 for a total value of \$117,395.00

Bill...Timber pasture and creeks, is it worth that?

Jackie...13.5 acres of waste.

Maddie...Don has been in every year pouring over the maps and we've run this thing out about as far as we can go on the waste and so forth.

Pam...On Jack Vitito's, did we reduce for accessibility at all?

Maddie...No.

Maddie...The home site and outbuildings site are on this parcel also, which increases the value of it.

ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 097 on Parcel number 220076871 at 10:01 am. The protest was filed by DONALD & IDA MILLER. Legal Description: PARCEL NO 220076871 SW 1/4 12-27-7 160 ACRE. The Assessor's recommendation was NO CHANGE, the land to be valued at \$108,530.00, the improvements to be valued at \$0.00 for a total value of \$108,530.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$108,530.00, the improvements to be valued at \$0.00 for a total value of \$108,530.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 098 on Parcel number 220026181 at 10:02 am. The protest was filed by CAROL BEACOM. Legal Description: LOCATION ID# 073-00-0-10025-046-0007 LEGAL: LOT 7 BLOCK 46, STRATON ADDITION, 823 D. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$39,690.00 for a total value of \$45,370.00. Commissioner Todd moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$39,690.00 for a total value of \$45,370.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 099 on Parcel number 220038031 at 10:03 am. The protest was filed by CAROL BEACOM. Legal Description: LOCATION ID# 0703-00-0-10085-034-0019 LEGAL: LOT 19, BLOCK 34, JOY PLACE ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$6,250.00, the improvements to be valued at \$15,400.00 for a total value of \$21,650.00. Commissioner Hartnett moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$6,250.00, the improvements to be valued at \$15,400.00 for a total value of \$21,650.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 100 on Parcel number 220028478 at 10:03 am. The protest was filed by CAROL BEACOM. Legal Description: LOCATION ID# 073-000-10035-006-0002 LEGAL: LOT 2, BLOCK 6, FIRST ADDITION (BIDRP-1) 104 E. 18TH STREET, SOUTH SIOUX CITY, NE 68776 AND (INCLUDES) PARCEL # 220151024. The Assessor's recommendation was NO CHANGE, the land to be valued at \$18,745.00, the improvements to be valued at \$31,285.00 for a total value of \$50,030.00. Commissioner Engel moved, seconded by Commissioner Bousquet REDUCE IMPROVEMENTS TO \$26,555. The land to be valued at \$18,745.00, the improvements to be valued at \$26,755.00 for a total value of \$45,500.00

Lyle...I've got down here that we recommended \$45,500.

Commissioner Bousquet withdrew his second of the prior motion and Commissioner Engel withdrew his motion NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY

Lyle...I backed out the land.

Pam...This is first block off the avenue. Land is \$18,745. This is a 73 year-old house.

Lyle...I would like to stick with my \$45,500. Leave the land value alone. We get \$26,755 for the house.

The County Board of Equalization reviewed protest number 100 on Parcel number 220028478 at 10:03 am. The protest was filed by CAROL BEACOM. Legal Description: LOCATION ID# 073-000-10035-006-0002 LEGAL: LOT 2, BLOCK 6, FIRST ADDITION (BIDRP-1) 104 E. 18TH STREET, SOUTH SIOUX CITY, NE 68776 AND (INCLUDES) PARCEL # 220151024. The Assessor's recommendation was NO CHANGE, the land to be valued at \$18,745.00, the improvements to be valued at \$31,285.00 for a total value of \$50,030.00. Commissioner Engel moved, seconded by Commissioner Bousquet REDUCE IMPROVEMENTS TO \$26,555. The land to be valued at \$18,745.00, the improvements to be valued at \$26,755.00 for a total value of \$45,500.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED

The County Board of Equalization reviewed protest number 101 on Parcel number 220038104 at 10:08 am. The protest was filed by CAROL BEACOM. Legal Description: LOCATION ID# 0703-00-0-10085-047-0028 LEGAL: LOT 28, BLOCK 47, JOY PLACE ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,160.00, the improvements to be valued at \$33,320.00 for a total value of \$42,480.00. Commissioner Engel moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,160.00, the improvements to be valued at \$33,320.00 for a total value of \$42,480.00. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 102 on Parcel number 220038198 at 10:10 am. The protest was filed by CAROL BEACOM. Legal Description: LOCATION ID# 0703-00-0-10085-047-0029 LEGAL: LOT 29, BLOCK 47, JOY PLACE ADDITION, 215 E. 12TH. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,065.00, the improvements to be valued at \$27,980.00 for a total value of \$37,045.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,065.00, the improvements to be valued at \$27,980.00 for a total value of \$37,045.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 103 on Parcel number 220091803 at 10:11 am. The protest was filed by VIRGIL & PHYLLIS KLEVE. Legal Description: S 1/2. NW 1/4 EXCEPT SW 1/4 NW 1/4 PLATTED AS HUBBARD 23-28-7, 69.71 ACRES (PROTESTING LAND VALUATION ONLY). The Assessor's recommendation was REDUCE LAND, the land to be valued at \$56,385.00, the improvements to be valued at \$28,555.00 for a total value of \$84,940.00. Commissioner Miller moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$56,385.00, the improvements to be valued at \$28,555.00 for a total value of \$84,940.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 104 on Parcel number 220024502 at 10:11 am. The protest was filed by RODNEY ROSENBAUM. Legal Description: . The Assessor's recommendation was REDUCE IMPROVEMENTS INCREASE THE LAND, the land to be valued at \$51,820.00, the improvements to be valued at \$324,785.00 for a total value of \$376,605.00. Commissioner Engel moved, seconded by Commissioner Miller REDUCE IMPROVEMENTS INCREASE THE LAND. The land to be valued at \$51,820.00, the improvements to be valued at \$324,785.00 for a total value of \$376,605.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 105 on Parcel number 220016585 at 10:12 am. The protest was filed by FREDERICK REIFENRATH. Legal Description: LOCATION ID# 0703-00-0-10005-041-0004, LOT 4 BLOCK 41 COVINGTON ADDITION SOUTH SIOUX CITY, NE, 311 2ND AVE.. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$0.00 for a total value of \$5,680.00. Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE

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PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$0.00 for a total value of \$5,680.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 106 on Parcel number 220016402 at 10:13 am. The protest was filed by FREDERICK REIFENRATH. Legal Description: LOCATION ID# 0703-00-0-10005-041-0002, NORTH 38' OF LOT 2 BLOCK 41 COVINGTON ADDITION , SOUTH SOUX CITY, NE 68776, 307 2ND AVE.. The Assessor's recommendation was REDUCE LAND AND IMPROVEMENTS, the land to be valued at \$5,395.00, the improvements to be valued at \$2,930.00 for a total value of \$8,325.00. Commissioner Bousquet moved, seconded by Commissioner Engel REDUCE LAND AND IMPROVEMENTS. The land to be valued at \$5,395.00, the improvements to be valued at \$2,930.00 for a total value of \$8,325.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 107 on Parcel number 220047219 at 10:13 am. The protest was filed by MANUEL & SARA BECERRA. Legal Description: LOT 44 CASTLE HOMES ADDITION 4TH FILING. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$7,950.00, the improvements to be valued at \$59,160.00 for a total value of \$67,110.00. Commissioner Engel moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$7,950.00, the improvements to be valued at \$59,160.00 for a total value of \$67,110.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 108 on Parcel number 220042063 at 10:13 am. The protest was filed by RICHARD RICH. Legal Description: LOTS 1,2 3,4,5, BLOCK 5 MARTINS. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$11,220.00, the improvements to be valued at \$55,175.00 for a total value of \$66,395.00. Commissioner Todd moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$11,220.00, the improvements to be valued at \$55,175.00 for a total value of \$66,395.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 109 on Parcel number 220048584 at 10:17 am. The protest was filed by SONIA GUERRERO. Legal Description: LOT 40 HARNEY ADDITION 3RD FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,520.00, the improvements to be valued at \$80,200.00 for a total value of \$88,720.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$8,520.00, the improvements to be valued at \$80,200.00 for a total value of \$88,720.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 110 on Parcel number 220081182 at 10:17 am. The protest was filed by JEROME VAVRA. Legal Description: LOT 1 32-27-8 20 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$12,005.00, the improvements to be valued at \$0.00 for a total value of \$12,005.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$12,005.00, the improvements to be valued at \$0.00 for a total value of \$12,005.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 111 on Parcel number 220081093 at 10:18 am. The protest was filed by JEROME VAVRA. Legal Description: S 1/2 SE 1/4 29-27-8 80.13 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$51,980.00, the improvements to be valued at \$0.00 for a total value of \$51,980.00. Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$51,980.00, the improvements to be valued at \$0.00 for a total value of \$51,980.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 112 on Parcel number 220080461 at 10:18 am. The protest was filed by JEROME VAVRA. Legal Description: THAT PART SW 1/4 NW 1/4 WEST OF ROAD 28-27-8 32.5 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$22,120.00, the improvements to be valued at \$0.00 for a total value of \$22,120.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$22,120.00, the improvements to be valued at \$0.00 for a total value of \$22,120.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 113 on Parcel number 220048401 at 10:18 am. The protest was filed by ROBERT AND ANNA SUKER. Legal Description: LOT 38 HARNEY ADDITION 3RD FILING, DAKOTA COUNTY LOCATION ID # 0703-00-0-10225-000-0038. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,380.00, the improvements to be valued at \$75,540.00 for a total value of \$83,920.00. Commissioner Todd moved, seconded by

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Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$8,380.00, the improvements to be valued at \$75,540.00 for a total value of \$83,920.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 114 on Parcel number 220079242 at 10:19 am. The protest was filed by LORN & NELLIE BEARDSHEAR. Legal Description: NW 1/4 EXCEPT TRACTS IN SE 1/4 NW 1/4, 11-27-8, 142.24 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$98,095.00, the improvements to be valued at \$54,225.00 for a total value of \$152,320.00. Commissioner Hartnett moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$98,095.00, the improvements to be valued at \$54,225.00 for a total value of \$152,320.00

Pam...Your change on the land is based on what?

Maddie...Dick went out to look at this land and we discovered more tree cover. There's was a little shuffle between the dry count and the grass count from the last time we had looked at it. There was a little more waste added even though he already had a pretty good waste count.

Pam...There's not a factor you can put in for accessibility?

Dick...It's all accessible. It's all contiguous. He's got a nice driveway into it. They say they don't have access to the back forty, but if you own the front forty, you've got access. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 115 on Parcel number 220079390 at 10:20 am. The protest was filed by LORN & NELLIE BEARDSHEAR. Legal Description: NW 1/4 SW 1/4, 2-27-8, 40 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$13,625.00, the improvements to be valued at \$0.00 for a total value of \$13,625.00. Commissioner Engel moved, seconded by Commissioner Todd TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$13,625.00, the improvements to be valued at \$0.00 for a total value of \$13,625.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 116 on Parcel number 220078521 at 10:21 am. The protest was filed by LORN & NELLIE BEARDSHEAR. Legal Description: S 1/2 NE 1/4 , 10-27-8, 80 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$30,735.00, the improvements to be valued at \$0.00 for a total value of \$30,735.00. Commissioner Todd moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$30,735.00, the improvements to be valued at \$0.00 for a total value of \$30,735.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 117 on Parcel number 22007971 at 10:21 am. The protest was filed by LORN & NELLIE BEARDSHEAR. Legal Description: S 1/2 SW 1/4 , 2-27-8, 80 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$48,440.00, the improvements to be valued at \$3,215.00 for a total value of \$51,655.00. Commissioner Engel moved, seconded by Commissioner Todd TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$48,440.00, the improvements to be valued at \$3,215.00 for a total value of \$51,655.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 118 on Parcel number 220027757 at 10:22 am. The protest was filed by TERRANCE & MARY JOANN KLEINBERG. Legal Description: LOT 4 BLOCK 5 FIRST ADDITION, 212 EAST 18TH STREET, SOUTH SIOUX CITY, DAKOTA COUNTY, LOCATION ID # 0703-00-0-10035-005-0004. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,370.00, the improvements to be valued at \$44,355.00 for a total value of \$53,725.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$44,355.00 for a total value of \$53,725.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 119 on Parcel number 220050155 at 10:24 am. The protest was filed by SANTIAGO & ANA MUNOZ. Legal Description: LOT 18 HOLIDAY ADDITION 2ND FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,520.00, the improvements to be valued at \$93,800.00 for a total value of \$102,320.00. Commissioner Hartnett moved, seconded by Commissioner Miller REDUCE IMPROVEMENTS TO INCLUDE 10% FUNCTIONAL DEPRECIATION. The land to be valued at \$8,520.00, the improvements to be valued at \$84,420.00 for a total value of \$92,940.00

Jackie...I just have a question mark. I had it at \$87/sq.ft. I feel for the curb appeal and functionality that \$102,000 is pricey.

Lyle...I would have to agree.

Dick...He paid \$88,000 for this in 1999.

Lyle...It's a single-car garage so they do have some functional deprecation there automatically. What would 10% functional on that be? If we left the land value alone, we would get \$92,940 total.

Pam...That would be about \$79/sq.ft.

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Rick...leave the land at \$8,520?

Lyle...I don't see anything wrong with that. I took his \$93,800 times 90% and I get \$84,420 for improvements. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 120 on Parcel number 220088675 at 10:27 am. The protest was filed by RAY FREEMAN. Legal Description: NW 1/4 EAST OF RR R.O.W. 9-27-7, 133.52 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$71,180.00, the improvements to be valued at \$0.00 for a total value of \$71,180.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$71,180.00, the improvements to be valued at \$0.00 for a total value of \$71,180.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 121 on Parcel number 220080046 at 10:28 am. The protest was filed by ROMA JOHNSON. Legal Description: PART SE 1/4 SW 1/4 COMM 298' WEST OF SW CORNER OF LOT 4 BLOCK 2 O'CONNOR'S 3RD ADDITION TH WEST 132' NORTH 213, ETC. UNPLATTED 11-27-8 .65 ACRE. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,200.00, the improvements to be valued at \$0.00 for a total value of \$5,200.00. Commissioner Todd moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,200.00, the improvements to be valued at \$0.00 for a total value of \$5,200.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 122 on Parcel number 220017697 at 10:28 am. The protest was filed by MICHELE L. JOHNSON. Legal Description: LOTS 7,8,9 BLOCK 61 COVINGTON ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$17,040.00, the improvements to be valued at \$82,085.00 for a total value of \$99,125.00. Commissioner Todd moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$17,040.00, the improvements to be valued at \$82,085.00 for a total value of \$99,125.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 123 on Parcel number 220070610 at 10:29 am. The protest was filed by CARL HINDS. Legal Description: TRACK D 20-29-9 1 ACRE. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$8,000.00, the improvements to be valued at \$131,210.00 for a total value of \$139,210.00. Commissioner Todd moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$8,000.00, the improvements to be valued at \$131,210.00 for a total value of \$139,210.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 124 on Parcel number 220070512 at 10:29 am. The protest was filed by CARL HINDS. Legal Description: TRACK C 20-29-9 1 ACRE. The Assessor's recommendation was INCREASE IMPROVEMENT TO \$37,765.00, the land to be valued at \$8,000.00, the improvements to be valued at \$37,765.00 for a total value of \$45,765.00. Commissioner Miller moved, seconded by Commissioner Hartnett INCREASE IMPROVEMENT TO \$37,765.00. The land to be valued at \$8,000.00, the improvements to be valued at \$37,765.00 for a total value of \$45,765.00

Pam...Did you go out and remeasure that one? Was there an apartment in there?

Rick...Inside this building, I don't know. I don't think he's got it rented but it's fixed. Does that include the addition he put on there too?

Dick...Yes. Actually three buildings. The detached garage with a lean-to on it, a pole building with another pole building attached to that, and a big utility building.

Pam...I don't have a problem with that. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 125 on Parcel number 220072280 at 10:31 am. The protest was filed by SCOTT MEYER dba MEYER, INC . Legal Description: E 651' OF N 800' OF NE 1/4 13-88-48 12.8 ACRES. The Assessor's recommendation was REDUCE IMPROVEMENTS TO \$288,500.00, the land to be valued at \$72,575.00, the improvements to be valued at \$288,500.00 for a total value of \$361,075.00. Commissioner Miller moved, seconded by Commissioner Engel REDUCE IMPROVEMENTS TO \$288,500.00. The land to be valued at \$72,575.00, the improvements to be valued at \$288,500.00 for a total value of \$361,075.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 126 on Parcel number 220072361 at 10:31 am. The protest was filed by SCOTT MEYER dba MEYER, INC . Legal Description: W 382' OF N 800' OF 1033' OF NW 1/4 13-88-48 7.02 ACRES. The Assessor's recommendation was REDUCE IMPROVEMENTS TO \$381,285.00, the land to be valued at \$39,805.00, the improvements to be valued at \$381,285.00 for a total value of \$421,090.00. Commissioner Miller moved, seconded by Commissioner Hartnett REDUCE IMPROVEMENTS TO \$381,285.00. The land to be valued at

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\$39,805.00, the improvements to be valued at \$381,285.00 for a total value of \$421,090.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 127 on Parcel number 220087237 at 10:32 am. The protest was filed by DOUGLAS & TAMMY MILLER. Legal Description: PT NE 1/4 BEG 699.22' S OF N 1/4 COR OF SEC 18 TH NE 446.6', TH E 202.65' SE 608.73', SE 823.38', W 1330.0', TH N 825.8' TO POB ROAD EASEMENT ACCESS IN SE 1/4 NW 1/4 LYING N OF CO RD & SE. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$24,390.00, the improvements to be valued at \$52,220.00 for a total value of \$76,610.00. Commissioner Engel moved, seconded by Commissioner Todd TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$24,390.00, the improvements to be valued at \$52,220.00 for a total value of \$76,610.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 128 on Parcel number 220024626 at 10:33 am. The protest was filed by MARSHALL MORSE. Legal Description: LOTS 1,2, AND 3 BLOCK 101, COVINGTON ADDITION. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$25,560.00, the improvements to be valued at \$0.00 for a total value of \$25,560.00. Commissioner Miller moved, seconded by Commissioner Engel TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$25,560.00, the improvements to be valued at \$0.00 for a total value of \$25,560.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 129 on Parcel number 220085862 at 10:33 am. The protest was filed by LEON JEPSEN. Legal Description: W 1/2 SW 1/4 EXCEPT HWY 35 R.O.W 23-27-6, 77.55 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$51,280.00, the improvements to be valued at \$0.00 for a total value of \$51,280.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$51,280.00, the improvements to be valued at \$0.00 for a total value of \$51,280.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 130 on Parcel number 220085153 at 10:33 am. The protest was filed by LEON JEPSEN. Legal Description: W 1/2 NE 1/4 EAST OF RR R.O.W. SE 1/4 NW 1/4 EAST OF RR R.O.W. 226-27-6, 76.5 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$61,975.00, the improvements to be valued at \$72,935.00 for a total value of \$134,910.00. Commissioner Todd moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$61,975.00, the improvements to be valued at \$72,935.00 for a total value of \$134,910.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 131 on Parcel number 220048843 at 10:35 am. The protest was filed by FRANCIS HAMES. Legal Description: LOT 3 HOLIDAY ADDITION 1ST FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,370.00, the improvements to be valued at \$81,445.00 for a total value of \$90,815.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$81,445.00 for a total value of \$90,815.00

Pam...Dick was going to do a walk-through on this?

Dick...I went out and verified the measurements. I didn't go through that house. We don't have any other information than we did previously.

Pam...This one comes out at \$87/sq.ft. on a 33 year-old house. On other ones in the Holiday Addition we were around \$79 or \$73 after we added some functional depreciation.

Bill...Seems to me a little high.

Lyle...I do have a hard time thinking that we couldn't get \$90/sq.ft. on it. It's a nice house. This one is smaller so the price per square foot is going to go up.

Rick...We have 12% physical depreciation. Maybe we can put some functional on it.

Pam...It's got a fireplace in it. Has some masonry on it.

Lyle...I think that house would bring that. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- NO, HARTNETT- YEA, BOUSQUET- YEA, MOTION CARRIED.

Dick left the room at 10:41 a.m. and returned at 10:43 a.m.

The County Board of Equalization reviewed protest number 132 on Parcel number 220146977 at 10:41 am. The protest was filed by MARLYN & MARY STEWART. Legal Description: SE 1/4 EXCEPT TRACT BEG 510' SOUTH OF NE CORNER OF SAID SE 1/4 TH CONTINUING S 1300' W 375' N 11300' E 375' TO P.O.B 2-27-7, 148.81 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$111,870.00, the improvements to be valued at \$0.00 for a total value of \$111,870.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$111,870.00, the improvements to be valued at \$0.00 for a total value of \$111,870.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 133 on Parcel number 220089671 at 10:41 am. The protest was filed by MARLYN & MARY STEWART. Legal Description: (NONE GIVEN). The Assessor's recommendation was NO CHANGE, the land to be valued at \$94,590.00, the improvements to be valued at \$94,935.00 for a total value of \$189,525.00. Commissioner Miller moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$94,590.00, the improvements to be valued at \$94,935.00 for a total value of \$189,525.00

Jackie...Does that include anything besides their home?

Maddie...Yes, the improvement value broken down is \$94,635 on the house and \$300 on outbuildings. It's mainly the house.

Pam...Must be a two-car garage.

Lyle...It's at \$69.04/sq.ft. in the house. Those modulars are not cheap. They aren't any cheaper than stick built.

Dick...1,344 square feet. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 134 on Parcel number 220007241 at 10:44 am. The protest was filed by RONALD KRAUSE. Legal Description: LOTS 1 THRU 12 BLOCK 9 , LOCATION ID# 0967-00-0-20005-009-0001. The Assessor's recommendation was INCREASE IN LAND VALUE, the land to be valued at \$30,000.00, the improvements to be valued at \$0.00 for a total value of \$30,000.00. Commissioner Hartnett moved, seconded by Commissioner Miller INCREASE IN LAND VALUT. The land to be valued at \$30,000.00, the improvements to be valued at \$0.00 for a total value of \$30,000.00

Pam...Is this the one where he says he has no water?

Dick...There is sewer there.

Lyle...And there is a sale bill up in city hall offering this ground for sale for \$13,000 a lot. These are not 12 lots anymore. There would be more than likely 8 lots. He's not out of line for what he's asking.

Dick...Block 9 shows sewer across at the top to the north and the water main comes in to the south side of it. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 135 on Parcel number 220007141 at 10:48 am. The protest was filed by RONALD KRAUSE. Legal Description: LOTS 7,8,9, 10 PART OF LOT 11 AND VAC E-W ALLEY ABUTTING LOTS 7-10 BLOCK 47, ID# 0967-00-0-20005-047-0001. The Assessor's recommendation was REDUCE LAND AND INCREASE IMPROVEMENTS, the land to be valued at \$27,075.00, the improvements to be valued at \$149,730.00 for a total value of \$176,805.00. Commissioner Todd moved, seconded by Commissioner Miller REDUCE LAND AND INCREASE IMPROVEMENTS. The land to be valued at \$27,075.00, the improvements to be valued at \$149,730.00 for a total value of \$176,805.00

Pam...So you went in and remeasured everything. I have a note that then you took a 10% economic hardship off of that.

Dick...Yeah ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 136 on Parcel number 220007330 at 10:52 am. The protest was filed by RONALD KRAUSE. Legal Description: LOTS 1,2,3,4, N 1/2 LOT 5 N 1/2 LOT 8, ALL LOTS 8,9,10,11,12 BLOCK 10 ID# 0967-00-0-20005-010-0001. The Assessor's recommendation was NO CHANGE, the land to be valued at \$27,190.00, the improvements to be valued at \$0.00 for a total value of \$27,190.00. Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$27,190.00, the improvements to be valued at \$0.00 for a total value of \$27,190.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 137 on Parcel number 20023115 at 10:53 am. The protest was filed by MARVIN CAMERER. Legal Description: LOT 11 BLOCK 101 COVINGTON. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$8,520.00, the improvements to be valued at \$0.00 for a total value of \$8,520.00. Commissioner Todd moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$8,520.00, the improvements to be valued at \$0.00 for a total value of \$8,520.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 138 on Parcel number 220032920 at 10:55 am. The protest was filed by MOISES & NANCY RODRIGUEZ. Legal Description: 203 E. 29TH STREET, SOUTH SIOUX CITY, NE 68776, LOTS 26 & 26 BLOCK 10 FIRST RAILWAY ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$6,025.00, the improvements to be valued at \$73,600.00 for a total value of \$79,625.00. Commissioner Todd moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$6,025.00, the improvements to be valued at

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\$73,600.00 for a total value of \$79,625.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization chair declared Break at 10:57 a.m.
The County Board of Equalization chair reconvened at 11:11 a.m.

The County Board of Equalization reviewed protest number 139 on Parcel number 220062234 at 11:10 am. The protest was filed by HERMAN LIEBER. Legal Description: SW 1/4 EXCEPT NE 1/4 SW 1/4 5-29-7 120 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$36,305.00, the improvements to be valued at \$0.00 for a total value of \$36,305.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$36,305.00, the improvements to be valued at \$0.00 for a total value of \$36,305.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 140 on Parcel number at 11:11 am. The protest was filed by WILLIAM F WISEMAN. Legal Description: N 1/2 NE 1/4, 23-27-7 LOCATION ID# 0981-23-0-00000-000-0004. The Assessor's recommendation was NO CHANGE, the land to be valued at \$45,930.00, the improvements to be valued at \$69,340.00 for a total value of \$115,270.00. Commissioner Todd moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$45,930.00, the improvements to be valued at \$69,340.00 for a total value of \$115,270.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 141 on Parcel number 220155399 at 11:14 am. The protest was filed by JACK BOBIER. Legal Description: IOLL 1976 ADRIAN MOBILE HOME ON LOT 71, LAKE VILLAGE COURT. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$0.00, the improvements to be valued at \$1,240.00 for a total value of \$1,240.00. Commissioner Todd moved, seconded by Commissioner Miller TO REDUCE IMPPROVEMENTS TO BE VALUEDWITH OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$1,240.00 for a total value of \$1,240.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 142 on Parcel number 220022992 at 11:14 am. The protest was filed by JOSE GARCIA. Legal Description: S98.7' OF THE W 25.67' OF LOT 2 AND LOT 1 EXCEPT THE N173' AND THE W58.67' OF OUT LOT B, ETC. BLOCK 23 FIRST RAILROAD ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$8,400.00, the improvements to be valued at \$111,100.00 for a total value of \$119,500.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPPROVEMENTS TO BE VALUEDWITH OTHER LIKE PROPERTY. The land to be valued at \$8,400.00, the improvements to be valued at \$111,100.00 for a total value of \$119,500.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 143 on Parcel number 220039198 at 11:15 am. The protest was filed by MICHAEL T. TRAMP. Legal Description: LOT 24 EXCEPT NORTH 4', ALL LOT 25 BLOCK 38 JOY PLACE ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$11,930.00, the improvements to be valued at \$23,925.00 for a total value of \$35,855.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPPROVEMENTS TO BE VALUEDWITH OTHER LIKE PROPERTY. The land to be valued at \$11,930.00, the improvements to be valued at \$23,925.00 for a total value of \$35,855.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 144 on Parcel number 220011400 at 11:16 am. The protest was filed by IVAN F ROOST. Legal Description: BLOCK 185, DAKOTA CITY, LOTS 1-12 (ASKING FOR AN INCREASE... NOT HIS PROPERTY). The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,400.00, the improvements to be valued at \$0.00 for a total value of \$8,400.00. Commissioner Todd moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$8,400.00, the improvements to be valued at \$0.00 for a total value of \$8,400.00

Dick...In our original conversation, I had considered raising that, but then when we looked at it, we realized that because it is priced as a full block – we have other full blocks that are priced at the \$8,400. Next spring we may revalue all of those. I had a problem changing the value on one block when there were 3 or 4 blocks around there valued the same way.

Lyle...How does that compare with that one of Krause's that we just raised to \$30,000?

Dick...He's in a different area, a different neighborhood so we have him in a different market.

Maddie...There is both sewer and water access on all sides except the north side and that can be brought in from either east or west. This is right across the street from the ballpark and just south of the ballpark you have the three blocks that are involved with the radio tower.

Dick...And those are all at \$8,400.

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Lyle...That's 2.2 acres. A farm site would be worth more than that.

Pam...With me it seems similar to the guy who has the brand-new house in Dakota City and his neighbors are all much lower. Our response was that they would get taxed appropriately next year.

Ted...Would this be a subclass?

Dick...I don't know that it would. It would be a subclass in that in this area we are valuing total blocks as a unit. We have to decide if we want to raise this one, where a non-owner did the protesting, and then we open up ourselves to notifying the owner and a new 30 day protest period and I just really wondered if we wanted to go through that or just let things ride for one more year and then get them all. To me, the easy way out, is to let it ride for one more year because we haven't been through Dakota City yet. I haven't done any land studies in this part of Dakota City.

Lyle...I would have no problem assessing this at \$30,000. That's \$2,500 – 3,000 a lot. I promise you if they put that thing up for sale, they would be sold in two years.

Rick...I'm with Dick on this, I think we should let it lay for a year and get Dakota City done.

Lyle...I think we need to be consistent on the ones brought before us. The rest of them; if we need to do something as time progresses, that's different.

Jackie...If we stay at the \$8,400 Mr. Roost will want to know our reasoning for that and we don't really have any. We have to be equal with what has been presented to us. I think \$30,000 to start with.

Rick...I don't have a problem raising it, I just have a problem with not raising everyone else's.

Commissioner Engel withdrew his second of the prior motion and Commissioner Todd withdrew his motion NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY.

The County Board of Equalization reviewed protest number 144 on Parcel number 220011400 at 11:16 am. The protest was filed by IVAN F ROOST. Legal Description: BLOCK 185, DAKOTA CITY, LOTS 1-12 (ASKING FOR AN INCREASE... NOT HIS PROPERTY). The Assessor's recommendation was NO CHANGE, the land to be valued at \$8,400.00, the improvements to be valued at \$0.00 for a total value of \$8,400.00. Commissioner Hartnett moved, seconded by Commissioner Todd INCREASE THE LAND TO \$30,000.00 and that a notice of valuation change be sent. The land to be valued at \$30,000.00, the improvements to be valued at \$0.00 for a total value of \$30,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- NO, HARTNETT- YEA, BOUSQUET- NO, MOTION CARRIED.

The County Board of Equalization reviewed protest number 145 on Parcel number 220035962 at 11:40 am. The protest was filed by JOSE & DELICIA PORTILLO. Legal Description: W 34' OF SOUTH 104' OF LOT 10 AND ALL LOTS 11 & 12 BLK 9 CENTRAL ADDITION. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$17,325.00, the improvements to be valued at \$83,110.00 for a total value of \$100,435.00. Commissioner Miller moved, seconded by Commissioner Hartnett TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$17,325.00, the improvements to be valued at \$83,110.00 for a total value of \$100,435.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 146 on Parcel number 220007799 at 11:41 am. The protest was filed by RALPH J NORRIS(JR). Legal Description: PT OF TRACT DESIGNATED AS DRAINAGE EASEMENT WHICH LIES EAST OF A LINE COMM. 20' W OF NE COR. OF LOT 10 RY-MILLER ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$5,440.00, the improvements to be valued at \$124,560.00 for a total value of \$130,000.00. Commissioner Miller moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$5,440.00, the improvements to be valued at \$124,560.00 for a total value of \$130,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 147 on Parcel number 220058792 at 11:42 am. The protest was filed by JEROLD GUNSOLLEY dba EVERETT'S REALTY, INC . Legal Description: A SQUARE TRACT IN W 1/2 NE 1/4 COMMENCING AT A POINT IN THE CENTER OF THE SECTION THENCENORTH 660' EAST 660', ETC. 8.65 ACRES UNPLATTED, 33-29-9. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$98,090.00, the improvements to be valued at \$981,780.00 for a total value of \$1,079,870.00. Commissioner Miller moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$98,090.00, the improvements to be valued at \$981,780.00 for a total value of \$1,079,870.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 148 on Parcel number 220036950 at 11:43 am. The protest was filed by JEROLD GUNSOLLEY dba EVERETT'S REALTY, INC . Legal Description: SOUTH 1/2 OF LOT 5 & ALL LOT 6 BLOCK 7 CENTRAL ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$12,840.00, the improvements to be valued at \$35,000.00 for a total value of \$47,840.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$12,840.00, the improvements to be valued at \$35,000.00 for a total value of \$47,840.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 149 on Parcel number 220036853 at 11:43 am. The protest was filed by JEROLD GUNSOLLEY dba EVERETT'S REALTY, INC . Legal

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Description: LOT 4 AND N 1/2 OF LOT 5 AND E 12' EASEMENT LOTS 1, 2, 3, BLOCK 7 CENTRAL ADDITION. The Assessor's recommendation was INCREASE LAND AND REDUCE IMPROVEMENTS, the land to be valued at \$15,035.00, the improvements to be valued at \$39,510.00 for a total value of \$54,545.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet INCREASE LAND AND REDUCE IMPROVEMENTS. The land to be valued at \$15,035.00, the improvements to be valued at \$39,510.00 for a total value of \$54,545.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 150 on Parcel number 220036012 at 11:44 am. The protest was filed by DANIEL J SCHMITZ. Legal Description: LOT 17 BLOCK 14 CENTRAL ADDITION 116 E. 24TH STREET SOUTH SIOUX CITY, NE 68776, DAKOTA COUNTY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$18,745.00, the improvements to be valued at \$30,370.00 for a total value of \$49,115.00. Commissioner Engel moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$18,745.00, the improvements to be valued at \$30,370.00 for a total value of \$49,115.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 151 on Parcel number 220019797 at 11:46 am. The protest was filed by RICHARD & DONNA FOWLER. Legal Description: LOTS 4 & 5 BLOCK 94 COVINGTON ADDITION LOCATION ID# 0703-00-0-10005-094-0004. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$11,360.00, the improvements to be valued at \$23,060.00 for a total value of \$34,420.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$11,360.00, the improvements to be valued at \$23,060.00 for a total value of \$34,420.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization chair declared Break for lunch at 11:48 a.m.
The County Board of Equalization chair reconvened at 1:06 p.m.
Present were Board Member Bousquet, Board Member Todd, Board Member Hartnett, Board Member Engel and Board Member Miller. Also Dick Erickson, State Appraiser for Dakota County, Madelyn Thorsland, State Assessor for Dakota County, Ted Piepho, Dakota County Clerk, and Laura Resar, Deputy County Clerk for Board of Equalization.

The County Board of Equalization reviewed protest number 152 on Parcel number 220079684 at 1:06 pm. The protest was filed by LYNN C MILLER. Legal Description: NW 1/4 SW 1/4 11-27-8, 40 ACRES. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$31,060.00, the improvements to be valued at \$76,530.00 for a total value of \$107,590.00. Commissioner Todd moved, seconded by Commissioner Miller TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$31,060.00, the improvements to be valued at \$76,530.00 for a total value of \$107,590.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 153 on Parcel number 220080712 at 1:06 pm. The protest was filed by LANICE NIELSEN. Legal Description: PART N 1/2 SE 1/4 EAST OF HWY & PART SW 1/4 SE 1/4 EAST OF HWY EXCEPT 3.99 ACRES SOLD TO STATE & EXCEPT 8 ACRE TRACT LYING N OF CO. RD. & E OF HWY R.O.W. AND EXCEPT .57 ACRE TRACT 23-27-8, 50.06 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$39,915.00, the improvements to be valued at \$105,260.00 for a total value of \$145,175.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$39,915.00, the improvements to be valued at \$105,260.00 for a total value of \$145,175.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 154 on Parcel number 220086435 at 1:07 pm. The protest was filed by ROGER, LEWIS, & STEPHEN GUTZMANN (ET AL). Legal Description: W 1/2 SE 1/4 27-28-6 80 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$49,075.00, the improvements to be valued at \$0.00 for a total value of \$49,075.00. Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$49,075.00, the improvements to be valued at \$0.00 for a total value of \$49,075.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 155 on Parcel number 220050910 at 1:07 pm. The protest was filed by JEFFERY & ELLEN PRESCOTT. Legal Description: LOTS 60 & 61 SOUTH RIDGE ESTATES 2ND FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$27,000.00, the improvements to be valued at \$141,075.00 for a total value of \$168,075.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$27,000.00, the improvements to be valued at \$141,075.00 for a total value of \$168,075.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 156 on Parcel number 220164886 at 1:08 pm. The protest was filed by MICHAEL GILL. Legal Description: LOT 1 ARBOR ACRES 3RD FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$14,060.00, the improvements to be valued at \$126,195.00 for a total value of \$140,255.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$14,060.00, the improvements to be valued at \$126,195.00 for a total value of \$140,255.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 157 on Parcel number at 1:08 pm. The protest was filed by LARRY COFFEY dba GAS N SHOP, INC . Legal Description: LOTS 7,8,9,10,11,12 JOY PLACE ADDITION SOUTH SIOUX CITY, NE LOCATION ID # 0703-00-0-10085-038-0007. The Assessor's recommendation was INCREASE LAND AND REDUCE IMPROVEMENTS, the land to be valued at \$53,120.00, the improvements to be valued at \$272,540.00 for a total value of \$325,660.00. Commissioner Engel moved, seconded by Commissioner Hartnett INCREASE LAND AND REDUCE IMPROVEMENTS. The land to be valued at \$53,120.00, the improvements to be valued at \$272,540.00 for a total value of \$325,660.00

Lyle...How did you come up with that? We had refigured that thing and came up with \$338,310.
Dick...That was the one where we were concerned about the personal property. I pulled personal property record and I spent quite a bit of time yesterday on the phone with them figuring out what they had for personal property and what they didn't. That's where we ended up.
Lyle...Okay. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 158 on Parcel number at 1:09 pm. The protest was filed by RALPH & MARGO SMITH. Legal Description: IOLL 1991 SKYLINE MOBILE HOME ON LOT 35 AT STANTON COURT. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$0.00, the improvements to be valued at \$17,105.00 for a total value of \$17,105.00. Commissioner Miller moved seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$0.00, the improvements to be valued at \$17,105.00 for a total value of \$17,105.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 159 on Parcel number 220018472 at 1:10 pm. The protest was filed by DWAIN J AILTS. Legal Description: LOT 4 BLOCK 64 COVINGTON ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$5,680.00, the improvements to be valued at \$42,350.00 for a total value of \$48,030.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$42,350.00 for a total value of \$48,030.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 160 on Parcel number 220048762 at 1:10 pm. The protest was filed by STEVEN MCARTHUR. Legal Description: LOT 2 HOLIDAY ADDITION 1ST FILING LOCATION ID # 0703-00-0-10230-000-0002. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$9,370.00, the improvements to be valued at \$94,285.00 for a total value of \$103,655.00. Commissioner Bousquet moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$94,285.00 for a total value of \$103,655.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 161 on Parcel number 220077320 at 1:11 pm. The protest was filed by BRIAN MC FARLANE. Legal Description: E 1/2 SW 1/4, EXCEPT PART LYING N & W OF COUNTY ROAD 13-27-7 76.90 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$50,675.00, the improvements to be valued at \$87,505.00 for a total value of \$138,180.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$50,675.00, the improvements to be valued at \$87,505.00 for a total value of \$138,180.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 162 on Parcel number at 1:11 pm. The protest was filed by LOUVENIA BOYKIN. Legal Description: LOCATION ID # 0703-00-0-10005-073-0011 LOTS 11 & 12 BLOCK 73 COVINGTON ADDITION (SSCRP-1 & 2). The Assessor's recommendation was NO CHANGE, the land to be valued at \$17,040.00, the improvements to be valued at \$89,035.00 for a total value of \$106,075.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$17,040.00, the improvements to be valued at \$89,035.00 for a total value of \$106,075.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 163 on Parcel number 220039070 at 1:13 pm. The protest was filed by JOSE D VILLALPANDO. Legal Description: LOT 20,21,22 BLOCK 49 JOY PLACE ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$27,630.00, the improvements to be valued at \$101,180.00 for a total value of \$128,810.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$27,630.00, the improvements to be valued at \$101,180.00 for a total value of \$128,810.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 164 on Parcel number 220033943 at 1:13 pm. The protest was filed by BART GOTCH dba SIOUXLAND NATIONAL BANK . Legal Description: LOTS 1,2,3,4,5 BLOCK 9 2ND RAILWAY ADDITION TO SOUTH SIOUX CITY, DAKOTA COUNTY, NE. The Assessor's recommendation was TO REDUCE LAND AND IMPROVEMENTS, the land to be valued at \$45,120.00, the improvements to be valued at \$121,580.00 for a total value of \$166,700.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE LAND AND IMPROVEMENTS. The land to be valued at \$45,120.00, the improvements to be valued at \$121,580.00 for a total value of \$166,700.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 165 on Parcel number 220057397 at 1:14 pm. The protest was filed by BART GOTCH dba SIOUXLAND NATIONAL BANK . Legal Description: PART OF THE SE 1/4 NE 1/4 BEGINNING AT NW CORNER OF TRACT B OF SOUTH RIDGE ESTATES FIRST FILING, THEN WESTERLY ON THE SOUTHERNLY R.O.W. LINE OF HWY 75 LOCATED IN CITY OF SOUTH SIOUX CITY, DAKOTA COUNTY NE. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$114,305.00, the improvements to be valued at \$1,177,730.00 for a total value of \$1,292,035.00. Commissioner Bousquet moved, seconded by Commissioner Engel TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$114,305.00, the improvements to be valued at \$1,177,730.00 for a total value of \$1,292,035.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 166 on Parcel number 220136076 at 1:14 pm. The protest was filed by DONALD E PRENGER SR. Legal Description: WEST 205' OF EAST 388' OF THE SOUTH 150' OF N1/2 SE 1/4 UNPLATTED 20-29-9. The Assessor's recommendation was TO REDUCE LAND AND IMPROVEMENTS, the land to be valued at \$10,500.00, the improvements to be valued at \$408,205.00 for a total value of \$418,705.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE LAND AND IMPROVEMENTS. The land to be valued at \$10,500.00, the improvements to be valued at \$408,205.00 for a total value of \$418,705.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 167 on Parcel number 220146470 at 1:15 pm. The protest was filed by DONALD E & SHARON K PRENGER. Legal Description: LOT 19 DAKOTA FLATS 2.85 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$25,080.00, the improvements to be valued at \$0.00 for a total value of \$25,080.00. Commissioner Todd moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$25,080.00, the improvements to be valued at \$0.00 for a total value of \$25,080.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 168 on Parcel number 220146462 at 1:15 pm. The protest was filed by DONALD E & SHARON K PRENGER. Legal Description: LOT 21 DAKOTA FLATS 2.86 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$25,170.00, the improvements to be valued at \$0.00 for a total value of \$25,170.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$25,170.00, the improvements to be valued at \$0.00 for a total value of \$25,170.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 169 on Parcel number 220146551 at 1:15 pm. The protest was filed by DONALD E & SHARON K PRENGER. Legal Description: LOT 20 DAKOTA FLATS 2.85 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$25,080.00, the improvements to be valued at \$0.00 for a total value of \$25,080.00. Commissioner Engel moved, seconded by Commissioner Todd TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$25,080.00, the improvements to be valued at \$0.00 for a total value of \$25,080.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 170 on Parcel number 220145954 at 1:16 pm. The protest was filed by DONALD E & SHARON K PRENGER. Legal Description: LOT 1 DAKOTA FLATS 3.56 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$30,000.00, the improvements to be valued at \$0.00 for a total value of \$30,000.00. Commissioner Todd moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$30,000.00, the improvements to be valued at

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\$0.00 for a total value of \$30,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 171 on Parcel number 220146373 at 1:16 pm. The protest was filed by DONALD E & SHARON K PRENGER. Legal Description: LOT 18 DAKOTA FLATS 4.06 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$30,000.00, the improvements to be valued at \$0.00 for a total value of \$30,000.00. Commissioner Hartnett moved, seconded by Commissioner Todd TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$30,000.00, the improvements to be valued at \$0.00 for a total value of \$30,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 172 on Parcel number 220020035 at 1:17 pm. The protest was filed by FREDERICK REIFENRATH. Legal Description: LOT 3 BLOCK 97 COVINGTON ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$57,795.00 for a total value of \$63,475.00. Commissioner Miller moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$57,795.00 for a total value of \$63,475.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 173 on Parcel number at 1:20 pm. The protest was filed by DIANNA SPIRK. Legal Description: LOT 7 AND EST 19.88' OF SW 1/4 OF BLOCK 90 DAKOTA CITY. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$6,605.00, the improvements to be valued at \$61,890.00 for a total value of \$68,495.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$6,605.00, the improvements to be valued at \$61,890.00 for a total value of \$68,495.00

Pam...Those were the numbers that we talked to Diana about. Dick, did you a chance to review that one a little more?

Dick...I did not except that when she bought that we went out and remeasured the whole thing. So it's in the last year and a half.

Pam...She bought it for \$65,000. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 174 on Parcel number 220137471 at 1:22 pm. The protest was filed by ANTONIO DEANDA dba DEANDA TORTILLAS, INC. . Legal Description: TRACT 1 GEORGE FIRST 1.5 ACRES. The Assessor's recommendation was REDUCE LAND AND IMPROVEMENTS, the land to be valued at \$33,750.00, the improvements to be valued at \$629,060.00 for a total value of \$662,810.00. Commissioner Miller moved, seconded by Commissioner Engel REDUCE LAND AND IMPROVEMENTS. The land to be valued at \$33,750.00, the improvements to be valued at \$629,060.00 for a total value of \$662,810.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 175 on Parcel number 220200599 at 1:22 pm. The protest was filed by dba SOUTH SIOUX CITY LEASED HOUSING (RIVERFRONT). Legal Description: LOTS 3, 4 AND PART LOT 5 SCENIC EAST ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$75,450.00, the improvements to be valued at \$2,744,550.00 for a total value of \$2,820,000.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$75,450.00, the improvements to be valued at \$2,744,550.00 for a total value of \$2,820,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 176 on Parcel number 220205922 at 1:23 pm. The protest was filed by MELINDA JACOBS dba SAVAGE AND BROWNING. Legal Description: LOT 2 SOUTH SIOUX CITY PLAZA ADDITION, 8 0 .646 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$640,630.00, the improvements to be valued at \$3,794,870.00 for a total value of \$4,435,500.00. Commissioner Miller moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$640,630.00, the improvements to be valued at \$3,794,870.00 for a total value of \$4,435,500.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 177 on Parcel number 220205655 at 1:23 pm. The protest was filed by MELINDA JACOBS dba SAVAGE AND BROWNING . Legal Description: LOT 4 SOUTH SIOUX CITY PLAZA ADDITION, .916 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$192,300.00, the improvements to be valued at \$0.00 for a total value of \$192,300.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$192,300.00, the improvements to be valued at \$0.00 for a total value of \$192,300.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 178 on Parcel number at 1:24 pm. The protest was filed by KEITH & DIANE LAMP. Legal Description: LOTS 22, 23, 24 BLOCK 2 DAKOTA ADDITION TO THE VILLAGE OF EMERSON, DAKOTA CO, NE. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$5,740.00, the improvements to be valued at \$34,260.00 for a total value of \$40,000.00. Commissioner Engel moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$5,740.00, the improvements to be valued at \$34,260.00 for a total value of \$40,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 179 on Parcel number 220081603 at 1:24 pm. The protest was filed by CLARA HANKINS. Legal Description: E 1/2 SE 1/4 24-27-8, DAKOTA CO LOCATION ID# 0979-24-0-00000-000-0016. The Assessor's recommendation was NO CHANGE, the land to be valued at \$29,155.00, the improvements to be valued at \$0.00 for a total value of \$29,155.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$29,155.00, the improvements to be valued at \$0.00 for a total value of \$29,155.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 180 on Parcel number 220006288 at 1:24 pm. The protest was filed by CORBET & SHARI DORSEY. Legal Description: THAT PT OF PREVIOUSLY PLATTED COLLEGE TRACT BEGINNING AT A POINT ON THE NORTH-SOUTH QUARTER SECTION LINE THRU THE CENTER OF SEC, ETC. UNPLATTED 11-27-8 HOMER. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$6,255.00, the improvements to be valued at \$82,150.00 for a total value of \$88,405.00. Commissioner Hartnett moved, seconded by Commissioner Miller TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$6,255.00, the improvements to be valued at \$82,150.00 for a total value of \$88,405.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 182 on Parcel number 220180830 at 1:25 pm. The protest was filed by VAN PHIEU NGUYEN. Legal Description: LOT 8A SO SOO ACRES ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$10,700.00, the improvements to be valued at \$99,640.00 for a total value of \$110,340.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$10,700.00, the improvements to be valued at \$85,500.00 for a total value of \$96,200.00

Pam...I've got some different numbers on that one. I have the house at \$85,500.

Rick...I've got \$96,200 total.

Lyle...So do I.

Rick...He was telling us that there was water damage in the basement and a bunch of stuff.

Lyle...I think that we talked about the fact that where he is living down there, you would never get \$100,000 for anything. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 183 on Parcel number 220024766 at 1:29 pm. The protest was filed by DANIEL MOOS. Legal Description: LOT 7 BLOCK 115 COVINGTON ADDITION, 517 W. 9TH STREET, SOUTH SIOUX CITY, NE, 68776. The Assessor's recommendation was INCREASE LAND AND REDUCE IMPROVEMENTS, the land to be valued at \$5,425.00, the improvements to be valued at \$57,985.00 for a total value of \$63,410.00. Commissioner Miller moved, seconded by Commissioner Hartnett INCREASE LAND AND REDUCE IMPROVEMENTS. The land to be valued at \$5,425.00, the improvements to be valued at \$57,985.00 for a total value of \$63,410.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 184 on Parcel number 220176043 at 1:30 pm. The protest was filed by GORDON HEGGE. Legal Description: LOT 12 EXCEPT 327' OF EAST 235'. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,010.00, the improvements to be valued at \$105,835.00 for a total value of \$114,845.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,010.00, the improvements to be valued at \$105,835.00 for a total value of \$114,845.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 185 on Parcel number 220150451 at 1:30 pm. The protest was filed by DANIEL L. GREER. Legal Description: LOT 10 ISLAND HOMES ADDITION, SW4-SW4-S7-T88N-R7W OF 5TH PRINCIPAL MERIDIAN. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,400.00, the improvements to be valued at \$0.00 for a total value of \$9,400.00. Commissioner Bousquet moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,400.00, the improvements to be valued at \$0.00 for a total value of \$9,400.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

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The County Board of Equalization reviewed protest number 186A on Parcel number at 1:31pm. The protest was filed by JIM SULLIVAN dba HAN S PAARTNERSHIP. Legal Description: SW 1/4 ECT 6-29-7, 66.00 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$28,500.00, the improvements to be valued at \$0.00 for a total value of \$28,500.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$28,500.00, the improvements to be valued at \$0.00 for a total value of \$28,500.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 186B on Parcel number at 1:32 pm. The protest was filed by JIM SULLIVAN dba HAN S PAARTNERSHIP . Legal Description: N 1/2 NE 1/4; S 1/2 NE 1/4; N 1/2 SE 1/4 NW 1/2 SE 1/4, 6-29-7, 140.18 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$73,675.00, the improvements to be valued at \$0.00 for a total value of \$73,675.00. Commissioner Todd moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$73,675.00, the improvements to be valued at \$0.00 for a total value of \$73,675.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 186C on Parcel number at 1:32 pm. The protest was filed by JIM SULLIVAN dba HAN S PAARTNERSHIP. Legal Description: S 1/2 NW 1/4, 6-29-7, 26.95 ACRES. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$5,920.00, the improvements to be valued at \$0.00 for a total value of \$5,920.00. Commissioner Todd moved, seconded by Commissioner Engel TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$5,920.00, the improvements to be valued at \$0.00 for a total value of \$5,920.00

Jackie...Is that all heavy trees?

Maddie...No, the reason for the severe reduction in the value is that when I got to looking at the map which says that it's 27.95 acres, it is not because it's a surveyed piece and it's measurements are on there. When you work that out, it's only 21.26 acres. So there's a reduction in the actual number of acres as well as being all trees. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 187 on Parcel number 220040265 at 1:34 pm. The protest was filed by JEROLD GUNSOLLEY. Legal Description: WEST 24' LOT 15, ALL LOT 16 BLOCK 4 PALMER PLACE ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$9,655.00, the improvements to be valued at \$108,255.00 for a total value of \$117,910.00. Commissioner Bousquet moved, seconded by Commissioner Todd TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$9,655.00, the improvements to be valued at \$108,255.00 for a total value of \$117,910.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 188 on Parcel number 220027552 at 1:35 pm. The protest was filed by JEROLD GUNSOLLEY. Legal Description: NORTH 1/2 LOTS 1 & 2 BLOCK 3 SECOND ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$14,060.00, the improvements to be valued at \$36,825.00 for a total value of \$50,885.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$14,060.00, the improvements to be valued at \$36,825.00 for a total value of \$50,885.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 189 on Parcel number 220027587 at 1:35 pm. The protest was filed by JEROLD GUNSOLLEY. Legal Description: LOT 1 BLOCK 5 FIRST ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,370.00, the improvements to be valued at \$40,865.00 for a total value of \$50,235.00. Commissioner Hartnett moved, seconded by Commissioner Todd NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$40,865.00 for a total value of \$50,235.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 190 on Parcel number 220021791 at 1:36 pm. The protest was filed by ROGER AND MARY WARNOCK. Legal Description: WEST 16' OF LOT 4 & EAST 34' OF LOT 5 BLOCK 17 FIRST RAILWAY ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$6,000.00, the improvements to be valued at \$58,760.00 for a total value of \$64,760.00. Commissioner Bousquet moved, seconded by Commissioner Miller TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$6,000.00, the improvements to be valued at \$58,760.00 for a total value of \$64,760.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 191 on Parcel number 220049548 at 1:36 pm. The protest was filed by RICHARD & DEBRA MERCHANT. Legal Description: LOT 11 HOLIDAY ADDITION 2 FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at

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\$9,370.00, the improvements to be valued at \$121,700.00 for a total value of \$131,070.00. Commissioner Bousquet moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$121,700.00 for a total value of \$131,070.00

Pam...Any other further review on that one at all?

Lyle...Problem with that one is that it's already at \$71/sq.ft. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 193 on Parcel number 220016852 at 1:40 pm. The protest was filed by GERALD HEITSHUSEN. Legal Description: LOT 12 BLOCK 72 COVINGTON ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$16,175.00, the improvements to be valued at \$7,710.00 for a total value of \$23,885.00. Commissioner Hartnett moved, seconded by Commissioner Todd NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$16,175.00, the improvements to be valued at \$7,710.00 for a total value of \$23,885.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 194 on Parcel number 220014892 at 1:42 pm. The protest was filed by GERALD HEITSHUSEN. Legal Description: LOTS 4,5,6,7,8 & VACANT ALLEY BETWEEN LOTS 5,6,7,8 & EAST 1/2 VACATED ALLEY WEST OF LOT 4 BLOCK 53, COVINGTON ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$86,260.00, the improvements to be valued at \$208,740.00 for a total value of \$295,000.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$86,260.00, the improvements to be valued at \$208,740.00 for a total value of \$295,000.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 195 on Parcel number 220040184 at 1:43 pm. The protest was filed by JAMES GUNSOLLEY. Legal Description: EAST 76' OF LOTS 12-13-14 BLOCK 4 PALMER PLACE ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$10,790.00, the improvements to be valued at \$106,600.00 for a total value of \$117,390.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$10,790.00, the improvements to be valued at \$106,600.00 for a total value of \$117,390.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 196 on Parcel number 220085099 at 1:44 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: LOT 2 32-27-9. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$12,535.00, the improvements to be valued at \$0.00 for a total value of \$12,535.00. Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$12,535.00, the improvements to be valued at \$0.00 for a total value of \$12,535.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 197 on Parcel number 220084912 at 1:44 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: LOT 1 AND 2 31-27-9. The Assessor's recommendation was NO CHANGE, the land to be valued at \$21,605.00, the improvements to be valued at \$0.00 for a total value of \$21,605.00. Commissioner Todd moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$21,605.00, the improvements to be valued at \$0.00 for a total value of \$21,605.00

Lyle...He said there was not enough waste allowance. Was that not true?

Maddie...In looking over the farm service maps, our maps, and the soil maps, I think we are right on with this one. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 198 on Parcel number 220084475 at 1:45 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: S 1/2 NW 1/4 30-27-9. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$51,115.00, the improvements to be valued at \$0.00 for a total value of \$51,115.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$51,115.00, the improvements to be valued at \$0.00 for a total value of \$51,115.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 199 on Parcel number 220084017 at 1:47 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: SW 1/4 EXCEPT NE 1/4 SW 1/4 29-27-9. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$59,450.00, the improvements to be valued at \$0.00 for a total value of \$59,450.00. Commissioner Engel moved, seconded by Commissioner Todd TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$59,450.00, the improvements to be valued at

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\$0.00 for a total value of \$59,450.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 200 on Parcel number 220084823 at 1:47 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: S 1/2 SE 1/4 30-27-9. The Assessor's recommendation was NO CHANGE, the land to be valued at \$39,980.00, the improvements to be valued at \$0.00 for a total value of \$39,980.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$39,980.00, the improvements to be valued at \$0.00 for a total value of \$39,980.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 201 on Parcel number 220084645 at 1:47 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: S 1/2 SW 1/4 30-27-9. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$32,775.00, the improvements to be valued at \$0.00 for a total value of \$32,775.00. Commissioner Todd moved, seconded by Commissioner Miller TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$32,775.00, the improvements to be valued at \$0.00 for a total value of \$32,775.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 202 on Parcel number 220084289 at 1:48 pm. The protest was filed by WALLACE D. OVERFELT. Legal Description: W 1/2 SW 1/4 SE 1/4 29-27-9. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,260.00, the improvements to be valued at \$0.00 for a total value of \$9,260.00. Commissioner Engel moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,260.00, the improvements to be valued at \$0.00 for a total value of \$9,260.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 203 on Parcel number 220092893 at 1:48 pm. The protest was filed by NANCY WATSON. Legal Description: SO 1/2 LOT 2 AND ALL OF LOT 3, BLOCK 291, DAKOTA CITY, NE. The Assessor's recommendation was INCREASE LAND AND REDUCE IMPROVEMENTS, the land to be valued at \$7,635.00, the improvements to be valued at \$66,810.00 for a total value of \$74,445.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet INCREASE LAND AND REDUCE IMPROVEMENTS. The land to be valued at \$7,635.00, the improvements to be valued at \$66,810.00 for a total value of \$74,445.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 204 on Parcel number 220068860 at 1:49 pm. The protest was filed by IBP,INC. C/O TYSON FRESH MEATS, INC . Legal Description: PT E 1/2 SW 1/4 BEG 665' W OF W R.O.W. LINE OF HWY 35,W 1/2 SW 1/4 WEST OF BURLINGTON RR. The Assessor's recommendation was NO CHANGE, the land to be valued at \$843,730.00, the improvements to be valued at \$23,569,895.00 for a total value of \$24,413,625.00. Commissioner Bousquet moved, seconded by Commissioner Todd NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$843,730.00, the improvements to be valued at \$23,569,895.00 for a total value of \$24,413,625.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 205 on Parcel number 220030871 at 1:49 pm. The protest was filed by EVELYN GUNSOLLEY. Legal Description: LOTS 1,2, AND WEST 16' OF LOT 3, BLOCK 9 SECOND ADDITION. The Assessor's recommendation was REDUCE LAND, the land to be valued at \$7,200.00, the improvements to be valued at \$91,350.00 for a total value of \$98,550.00. Commissioner Todd moved, seconded by Commissioner Bousquet TO REDUCE THE LAND TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$7,200.00, the improvements to be valued at \$91,350.00 for a total value of \$98,550.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 206 on Parcel number 220035830 at 1:49 pm. The protest was filed by WAYNE BLAIR. Legal Description: LOT 15 BLOCK 14 CENTRAL ADDITION, DAKOTA COUNTY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$18,745.00, the improvements to be valued at \$27,625.00 for a total value of \$46,370.00. Commissioner Engel moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$18,745.00, the improvements to be valued at \$27,625.00 for a total value of \$46,370.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

Commissioner Miller moved, seconded by Commissioner Engel TO RESCINDED ACTION ON PROTEST 206 at 1:57 pm. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

Rick...I thought we changed that.
Pam...That's in that block just off Dakota Avenue.

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Lyle...If you add the two lots together (206 & 207), now you are at \$65,115 and I'm pretty sure you're way out of the ballpark there. I thought 206 contained all of the property.

Dick...If you cut both of those lots in half, you will be where you want to be, Lyle.

Lyle...If you took those figures that we came up with yesterday with a total of \$35,385 and added that extra lot at \$18,745 you are in a reasonable area with \$54,130. Give that extra lot the full commercial value. Or we could take half of each lot; in other words, we give zero value to the second lot.

Pam...I kind of liked your first approach. Full value on one and then the residential value on the other.

(The Board came to the conclusion that land should be valued at \$6,250 and improvements at \$29,135 for a total of \$35,385.)

The County Board of Equalization discussed protest number 206 on Parcel number 220035830 at 1:58 pm. The protest was filed by WAYNE BLAIR. Legal Description: LOT 15 BLOCK 14 CENTRAL ADDITION, DAKOTA COUNTY.

Commissioner Engel moved, seconded by Commissioner Miller TO REDUCE THE LAND TO \$6,250 BY CLASSIFYING AS A RESIDENTIAL AND INCREASE IMPROVEMENTS TO \$29,135. The land to be valued at \$6,250, the improvements to be valued at \$29,135.00 for a total value of 35,385 ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 207 on Parcel number 220035938 at 2:01 pm. The protest was filed by WAYNE BLAIR. Legal Description: LOT 16 BLOCK 14 CENTRAL ADDITION, DAKOTA COUNTY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$18,745.00, the improvements to be valued at \$0.00 for a total value of \$18,745.00. Commissioner Miller moved, seconded by Commissioner Engel NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$18,745.00, the improvements to be valued at \$0.00 for a total value of \$18,745.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 208 on Parcel number 220017220 at 2:02 pm. The protest was filed by TROY K. MUNHOFEN. Legal Description: LOT 7 & SOUTH 33' OF LOT 8 BLOCK 67 COVINGTON ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$10,365.00, the improvements to be valued at \$93,370.00 for a total value of \$103,735.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$10,365.00, the improvements to be valued at \$93,370.00 for a total value of \$103,735.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 209 on Parcel number 220018820 at 2:02 pm. The protest was filed by JOANN WEBER. Legal Description: LOT 8 BLOCK 64, COVINGTON ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$5,680.00, the improvements to be valued at \$25,830.00 for a total value of \$31,510.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$5,680.00, the improvements to be valued at \$25,830.00 for a total value of \$31,510.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 210 on Parcel number RESIDENTIAL at 2:03 pm. The protest was filed by PATRICK & MAURINE KAVANAUGH. Legal Description: LOTS 9 & 10 BLOCK 21 FIRST RAILWAY ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$10,560.00, the improvements to be valued at \$158,415.00 for a total value of \$168,975.00. Commissioner Bousquet moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$10,560.00, the improvements to be valued at \$158,415.00 for a total value of \$168,975.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 211 on Parcel number at 2:03 pm. The protest was filed by CAROLL A JOHNSTON. Legal Description: SW 1/4 & SOUTH 6 RODS OF SW 1/4 NW 1/4 1-28-6,163 ACRES, 1662 R AVE WATERBURY, NE 68785. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$111,100.00, the improvements to be valued at \$2,185.00 for a total value of \$113,285.00. Commissioner Miller moved, seconded by Commissioner Todd TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$111,100.00, the improvements to be valued at \$2,185.00 for a total value of \$113,285.00

Dick...We put a value of \$1,000 on the house and we still had some outbuildings. So outbuildings and house and everything come to \$2,185. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 212 on Parcel number at 2:05 pm. The protest was filed by CAROLL A JOHNSTON. Legal Description: N 1/2 NW 1/4 12-28-6, 80 ACRES. The Assessor's recommendation was NO CHANGE, the land to be valued at \$56,665.00, the improvements to be valued at \$0.00 for a total value of \$56,665.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$56,665.00, the improvements to be valued at \$0.00 for a total value of \$56,665.00.

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ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 213 on Parcel number 220080887 at 2:05 pm. The protest was filed by BILL C HALL. Legal Description: E 1/2 R.W. 1/4 22-27-8. The Assessor's recommendation was NO CHANGE, the land to be valued at \$61,895.00, the improvements to be valued at \$0.00 for a total value of \$61,895.00. Commissioner Miller moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$61,895.00, the improvements to be valued at \$0.00 for a total value of \$61,895.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 214 on Parcel number 220080259 at 2:06 pm. The protest was filed by BILL C HALL. Legal Description: LOCATION ID # 0979-15-0-00000-000-0020. The Assessor's recommendation was NO CHANGE, the land to be valued at \$15,300.00, the improvements to be valued at \$0.00 for a total value of \$15,300.00. Commissioner Hartnett moved, seconded by Commissioner Todd NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$15,300.00, the improvements to be valued at \$0.00 for a total value of \$15,300.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 215 on Parcel number 220080798 at 2:06 pm. The protest was filed by BILL C HALL. Legal Description: W 1/2 NE 1/4 WEST & N OF WIGLE CREEK ROAD. The Assessor's recommendation was NO CHANGE, the land to be valued at \$51,105.00, the improvements to be valued at \$4,470.00 for a total value of \$55,575.00. Commissioner Todd moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$51,105.00, the improvements to be valued at \$4,470.00 for a total value of \$55,575.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 216 on Parcel number 220036233 at 2:06 pm. The protest was filed by CRAIG & ROSE ZASTROW. Legal Description: W 33' OF LOT 14 BLOCK 8, CENTRAL ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$14,060.00, the improvements to be valued at \$34,030.00 for a total value of \$48,090.00. Commissioner Engel moved, seconded by Commissioner Bousquet TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$14,060.00, the improvements to be valued at \$34,030.00 for a total value of \$48,090.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 217 on Parcel number 220015899 at 2:09 pm. The protest was filed by JAMES A. PRITCHARD. Legal Description: LOTS 11 & 12, BLOCK 36, COVINGTON ADDITION, 300 8TH AVE, SSC, NE. The Assessor's recommendation was NO CHANGE, the land to be valued at \$11,360.00, the improvements to be valued at \$50,130.00 for a total value of \$61,490.00. Commissioner Hartnett moved, seconded by Commissioner Bousquet NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$11,360.00, the improvements to be valued at \$50,130.00 for a total value of \$61,490.00

Dick...He felt his increase was too severe. And we all agreed; it was a huge increase.

Pam...His lot price it right; it's at \$142 a front foot.

Rick...Could we give him any economic depreciation.

Lyle...That house would bring that kind of money. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 218 on Parcel number 220012245 at 2:10 pm. The protest was filed by RANDALL NEAL. Legal Description: LOT 4, 5, 6 LOCK 193. The Assessor's recommendation was INCREASE LAND AND REDUCE IMPROVEMENTS, the land to be valued at \$18,900.00, the improvements to be valued at \$97,990.00 for a total value of \$116,890.00. Commissioner Bousquet moved, seconded by Commissioner Todd INCREASE LAND AND REDUCE IMPROVEMENTS. The land to be valued at \$18,900.00, the improvements to be valued at \$97,990.00 for a total value of \$116,890.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- NO, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 219 on Parcel number 220017972 at 2:11 pm. The protest was filed by TIM & JANET MERCHANT. Legal Description: LOT 7 & 8 BLOCK 84, COVINGTON ADDITION. The Assessor's recommendation was REDUCE IMPROVEMENTS, the land to be valued at \$11,360.00, the improvements to be valued at \$52,220.00 for a total value of \$63,580.00. Commissioner Engel moved, seconded by Commissioner Hartnett TO REDUCE IMPROVEMENTS TO BE VALUED WITH OTHER LIKE PROPERTY. The land to be valued at \$11,360.00, the improvements to be valued at \$52,220.00 for a total value of \$63,580.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 220 on Parcel number 220049890 at 2:12 pm. The protest was filed by ALICE L DE ROIN. Legal Description: LOT 15 HOLIDAY ADDITION, 2ND

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FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,370.00, the improvements to be valued at \$80,285.00 for a total value of \$89,655.00. Commissioner Hartnett moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,370.00, the improvements to be valued at \$80,285.00 for a total value of \$89,655.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 221 on Parcel number 220048940 at 2:12 pm. The protest was filed by BETTY O'NEILL. Legal Description: LOT 28 HOLIDAY ADDITION, 2ND FILING. The Assessor's recommendation was NO CHANGE, the land to be valued at \$9,230.00, the improvements to be valued at \$83,240.00 for a total value of \$92,470.00. Commissioner Miller moved, seconded by Commissioner Hartnett NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$9,230.00, the improvements to be valued at \$83,240.00 for a total value of \$92,470.00. ROLL CALL VOTE TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The County Board of Equalization reviewed protest number 222 on Parcel number 220027943 at 2:13 pm. The protest was filed by ROBERT O'NEILL. Legal Description: LOT 8 BLOCK 1, FIRST ADDITION. The Assessor's recommendation was NO CHANGE, the land to be valued at \$18,745.00, the improvements to be valued at \$29,915.00 for a total value of \$48,660.00. Commissioner Bousquet moved, seconded by Commissioner Miller NO CHANGE BECAUSE IT IS VALUED AS OTHER LIKE PROPERTY. The land to be valued at \$18,745.00, the improvements to be valued at \$29,915.00 for a total value of \$48,660.00

Bill...That's a big jump; it's an old house.

Dick...That house had not changed value since 1996. So when we revalued it this year, it went up.

Rick...We had dropped the land value back to \$6,248 and we kept the improvements at \$29,915 and we got \$36,163 for a total.

Pam...But all those other ones on the first block, we went ahead and kept them.

Bill...There's never been anything done to that house.

Lyle...It's got a basement and garage so that \$48,000 doesn't seem that bad to me. I'm having a hard time swallowing those land values but I don't think the total is that far off.

Bill...There isn't much to that inside. That \$36,000 is plenty for that house. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- NO, HARTNETT- YEA, BOUSQUET- YEA, MOTION CARRIED.

The County Board of Equalization reviewed protest number 192 on Parcel number 220007403 at 2:17 pm. The protest was filed by DAVID KROGH. Legal Description: NORTH 1/2 OF LOTS 1,2,3, & PART OF VALATED 7TH STREET & ACCRETION BLOCK 63, DAKOTA CITY. The Assessor's recommendation was NO CHANGE, the land to be valued at \$24,375.00, the improvements to be valued at \$144,255.00 for a total value of \$168,630.00. Commissioner Miller moved, seconded by Commissioner Hartnett REDUCE IMPROVMENT WITH A 10% ECONOMIC DEPRECIATION. The land to be valued at \$24,375.00, the improvements to be valued at \$129,830.00 for a total value of \$154,205.00

Pam...We gave Ron a 10% economic depreciation.

Rick...I think we ought to, given he is in the same area.

Lyle...Not being able to use his riverfront property might be an economic depreciation.

Rick...For some reason, I jotted down \$145,540.

Pam...That's what he wants.

Dick...I would refer you to the second page of the property record card. Up near the top you will see, rivfrthee, and you will notice that there is no number behind that. That's what confused me when I just looked. Generally on that river frontage, we put a factor in there that will increase that in units of \$10,000. I was pretty sure that I had put a \$15,000 premium on that lot because of it's river frontage. When I didn't see that 3 there, my thought was that I must have taken it off. I ran upstairs and printed a new property record card, and I looked at the computer and the computer screen shows the 3, but the new property record card doesn't. So that value would be at full river frontage value. To keep him in line with the neighbor, you should probably be looking at an economic influence.

Pam...Can you just adjust the river frontage?

Dick...The 10% amounts to about the same as the \$15,000.

Rick...Give him a 10% depreciation?

Pam...Let's be consistent and only take the 10% off of the house. David's house would be \$129,830. Land would stay at \$24,375 for a total of \$154,205. ROLL CALL VOTE: TODD- YEA, MILLER- YEA, ENGEL- YEA, HARTNETT- YEA, BOUSQUET- YEA, UNANIMOUS MOTION CARRIED.

The Dakota County Board of Equalization chair adjourned the meeting at 2:27 p.m.

ATTEST:

County Clerk

Board of Equalization Chair

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COUNTY BOARD OF EQUALIZATION
JUNE 24, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Jackie Hartnett called the meeting to order, at 9 a.m. followed by roll call: present were commissioners Jackie Hartnett, Pam Miller and Bill Engel. Roll call was followed by the Pledge of Allegiance.

Absent: Commissioners Todd and Bousquet

State assessor Dick Erickson entered the following into record as exhibits:

- 2004 Reports and Opinion of Property Tax Administrator.
- 2004 Findings and Orders of the Tax Equalization Review Commission.
- current issue of the Nebraska Assessor's Reference Manual.
- Property Tax Regulations Manual
- the Nebraska revised Statutes Chapter 77
- Appraising Residential Properties 2nd edition, published by the Appraisal Institute
- Property Appraisal and Assessment Administration, published by The International Association of Assessing Officers.
- 2004 Uniform Standards of Professional Appraisal Practices 2003 edition, Published by the Appraisal Standards Boards.
- Mass Appraisal of Real Property, published by The International Association of Assessing Officers.
- Property Assessment Valuation 2nd edition, published by The International Association of Assessing Officers.

Commissioner Jackie Hartnett accepted the exhibits into record.

County Clerk Ted Piepho added that the commissioners had a copy of the agenda in front of them, and explained that he had provided them with lists of comparable properties on the same street as those being protested. The subject's (protestor's) house was identified with either subject written next to it, or an S and a line.

Protest Number 2: Tom Rush appeared before the board.

He claims that his house is not worth the valuation amount do to the fact that he had to reside and put in new windows after the tornado a few years back and the siding and windows he used to replace the originals are of cheaper quality. Therefore he feels that the valuation should actually decrease instead of increase. Prior valuation for house only was at \$47,695, current valuation is at \$55,600. He feels current evaluation should be \$40,000. He also believes that because of location (the property is located between a bar and the Legion Hall) his valuation should also be lower.

Dick said that he met with Mr. Rush and after doing so rolled back the value of the land to \$5,520 from \$11,000, but he believes that the total valuation of \$63,525 for land and buildings is appropriate. Value per sq. ft. (with land) is at \$38. There is a pole building that is valued at \$5,600, house is valued at \$53,000.

Mr. Rush has no qualms with the value of the land or the pole building. Still feels that the value of the house should be lower. A house on the same street was sold for less than \$20,000, about half the size of mine, with the same frontage foot.

Protest Number 1: Mr. and Mrs. Abts did not appear before the board.

Dick: Part of the general increase issued by the TERC board. Total value is at \$85,860 or \$77.70/sq.ft.. Land is valued at \$12, 535, house is valued at \$65, 455, there are some additional outbuildings valued at \$7, 870, for building total of \$73,325.

Jackie: So that would be below the requested figures?

Dick: About \$100 over their request.

Protest Number 3: Charlene Jensen did not appear before the board.

Dick: This is a piece of land where a mobile home used to sit. The home was removed and we didn't pick it up in time. So what we did was removed the building from record and left the land valued as is at \$7,500.

Protest Number 4: Gary Derrick did not appear before the board.

Dick: This a new home, he brought in his bank appraisal, after reviewing the appraisal we reworked the numbers and are going with a value of \$138, 340, which is the same as his request. New home, finished with 1712 ft.². \$80.00/sq.ft.

Protest Number 5: Jimmy Bishop did not appear before the board.

Dick: This is a mobile home that we revisited a year ago that got caught in percentage increase on Dakota City. After visiting with Jimmy, I felt it should be brought back to fairly close to what it was at \$67,715.

Pam: what was the percentage increase in Dakota City?

Dick: actually Dakota City is broke into three neighborhoods . the land was close to 60% and the buildings are about 4 to 5%. And off the top my head I'll have to get that together for you.

Protest Number 6: Julie Stingley did not appear before the board.

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Dick: Older home after reviewing the property I am recommending a total valuation of \$55,005. or \$51.34/ sq. ft. House is valued at \$43,645 and the lot at \$11,360.

Pam: So this is one that got raised last year in issue are working something out?

Dick: Third block off of the avenue. Does have some impact on land value, but I don't believe there needs to be a land adjustment. That lot is valued at \$142 per front foot so there was no raise on land.

Protest Number 7: Larry Hansen did not appear before the board.

Dick: Part of the suburban/rural residential property increase. We actually went out and visited this property after Larry came in, because we were surprised when he had to say I agree that the house was in really bad condition. Recommends land valued at \$10,625 and buildings valued at 35,605 for a total of \$46,230.

Protest Number 8: Larry Hansen did not appear before the board.

Dick: we are recommending a land value at \$14,910 . the house valued at \$98,960 for a total value of \$113,870. Valued at \$92 a square foot. No change from our valuation.

Jackie: Actual ages 30 years? How does that compare to other houses of that age at value per square-foot were you going on curb appeal, etc.

Dick: Basically what we do is build a market-generated depreciation based on the age of the house the quality of the house and the condition of the house. Where that's located, we feel that \$92 a square foot and \$113,000 . it would bring that.

Jackie: I just see that the total depreciation is 11% for 30 years.

Dick: That can vary with quality, style and condition.

Protest Number 9: Scott and Jill Love did not appear before the board.

Dick: We have a total valuation of \$202,155 . with the land valued at \$22,180, and the house valued at \$179,975. It figures out and about \$91 a square foot. The house was built in 2002.

Jackie: Did you go out and go through that?

Dick: Yes, we went out and went through and remeasured within the last year.

Ted: He commented that it's the biggest and the best.

Protest Number 12: William Bradish did not appear before the board.

Dick: It's an older mobile home that sits on his land. It's a 1975. He is not contesting the land value that he thought the value of the home was high, and I agree with him. We came up with a land value at \$40,870 and \$2,430 for the mobile home.

Jackie: That some 30 acres Dick, where are those acres?

Maddie: Northeast middle section.

Pam: Does anybody live in that?

Dick: I don't really know, but I suspect no one does.

Protest Number 10: Lam Lenguyen appeared before the board.

When I bought it . I paid \$125,000 for the house and to make it livable, I spent \$20,000, that is only \$145,000.

Dick: This was part of the overall land increase, I have come back with a recommendation of a land value at \$22,000 and a total value of \$153, 220, house valued at \$131,220.

Pam: Is there a lot of land there?

Lam: 10.95 acres.

Dick: This was part of that rural residential land increase which was one that got to 17% increase. The total valuation is \$153,220 . the house and buildings come to a total of \$131,220.

Jackie: So that is lowering from \$175,995 to \$153,220

Pam: Does that sound closer to what you're looking at?

Lam: Yes, that sounds better. If the raise is across the board and everyone's taxes are increased, I don't mind paying it because that improves the city.

Protest Number 11: Tim Torticill appeared before the board.

Tim: I can understand that the land has to go up, but I do not agree with the building going up. I have made no improvements to the buildings, and I cannot do any comparisons as nobody has a house like mine out in my area. They're all mobile homes.

Dick: Tim was in and we reviewed the property, this too was part of the rural residential increase. After visiting with him, I came up with a recommendation for a total valuation of \$189,370. Land being valued at \$55,660 and the buildings being valued at \$133,710.

Protest Number 13: Sherry McArthur did not appear before the board.

Dick: This is a misvalued lot when we put it in the computer . we accidentally valued it by the square-foot, not by the front foot. I corrected it for them and they were kind enough to file a protest so that we did not have to go through all the other hoops. We are recommending a total value of \$112,500.

Protest Number 14: Nancy Sivill did not appear before the board.

Dick: This was another one like the last one. After correcting our computer input error, we have a total valuation of \$116,650.

Protest Number 15: Leon Jager did not appear before the board.

Dick: This is a house that sits on a property, next to his business site. He uses this house for storage is dysfunctional. My recommendation is that the house be valued at \$6,055, the land be valued

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at \$16,470 for a total valuation of \$22,525. This is a situation where would we went to measure the house, we left tags, and never heard from the property owner, so we did not know that the house was dysfunctional.

Protest Number 17: Don Hanson did not appear before the board.

Dick: I am recommending a land value at \$11,360, an improvement in value at \$83,985 for a total value of \$95,345 or \$90 a square foot. It has 824 ft.² of partition finish in the basement, which adds to the value considerably, so of that \$90 a square foot sounds high that is why.

Protest Number 23: Antonio Valcucig did not appear before the board.

Dick: He bought this house in 2001 in paid 64,000. We are recommending no change, leaving the land value at \$6,250, the house valued at \$63,690 for a total valuation of \$69,940. That figures out the \$84 a square foot, It does have partition finish in the basement

Jackie: It is 54 years old?

Pam: A 54-year-old house only has a 15% depreciation?

Dick: Our depreciation is a market-generated depreciation, not a wear and tear type of thing. Seems strange, I understand that, but you need to realize were not talking about wear and tear were talking about age compared to condition and quality of construction, and were it is located. They should call it anything but physical depreciation, because that is confusing.

Pam: So this is just one lot?

Dick: 2 lots, lots 8 and 9. Lot value is correct, they're only 22 foot lots.

Protest Number 18: Kenneth Saunders appeared before the board.

Kenneth: I think the valuation I was sent is very high, there have been no improvements on the house in the last six years that I know of.

Dick: The house is right on Dakota Avenue is a fairly small house, but well-kept house, I believe the land value should be \$14, 200, but recommend the house value be \$16,835 for a total valuation of \$31,035.

Bill: Sound a little better don't it?

Kenneth: Yes.

Jackie: What was your rationale on this Dick?

Dick: Basically the size of the house with a big issue, and the age. The house is 84 years old. But the size, there aren't going to be very many people wanting a 500 square-foot house. I think that is the closest we can get. There are not a lot of 500 square-foot comps out there.

Protest Number 24: Leon Pies did not appear before the board.

Dick: This is one of those country homes, and we are recommending a land value of \$17,965, a house value of \$38,548, total improvement value \$48,055, for a total of \$61,365. That's land in everything.

Jackie: Just for clarification we have an actual age of 94 years and effective age of 54 years, does that mean how effective it is right today?

Dick: Effective age is compared to the total life expectancy of that structure. So if it is a building that we believe should stand for 60 years without any repair or replacement, and we feel it's half wore out, its effective age is 30. So effective age is a function of the life expectancy of that structure versus the wear and tear on it.

Bill: What do in was he at last year?

Dick: Last year he was at 59,150.

Protest Number 19: Mrs. Willoughby, grandmother of Melissa Rose appeared before the board on her behalf.

Melissa bought the house in March of 2003 the appraised value was \$73,453 and then the fall the assessed value \$89,320. She was hoping that she could have it for the same value that she bought it for if it was within the same year.

Dick: She was in then we visited about the house. I am recommending to the board the value of \$9,370, on the land, a value of \$61,060, on the house for a total of \$71,430.

Protest Number 25: Larry and Jeanne Doerr did not appear before the board.

Pam: The Covington addition to get hit last year with about the increase?

Dick: Part got hit last year, this year we totally redid the whole thing.

Jackie: When you say you redid the whole thing do you visualize?

Dick: We visually inspect everything.

Jackie: So would it have been possible for those that got the increase last year to be adjusted down this year?

Dick: In reality, because we did a total reval, last year's value has no relevance to this year's value. We start this year with a clean slate. So then what happens when they go in, and we do this on roughly 3700 properties, we have some that are wrong, and those people pick that up and are in protest time come to see us. The other thing that happens is that we have a lot of properties that haven't changed in five or six years, and all of a sudden they get a 25% jump, and those people are in too because they're upset about a 25% increase, and I can understand that. As a result, we have properties that almost double in value, but we also have properties that go down as much as 30% because the valuations in South Sioux were all over the board. Sure, we are going to make the mistakes, but will fix them.

Dick: the Doerrs were in and I visited with them, I thought that we should probably roll that one back a ways, and put the land value in the \$7,950, the house value at \$88,075 for a total valuation of \$96,025.

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Pam: What was your justification for that?

Dick: That's something I can't answer upfront I think it was probably quality and condition. Were at \$87 a square foot, with half partitioned finish in the basement on that house in that location is probably about right.

Pam: When you figure value per square-foot, you don't include the square-foot of the basement?

Dick: Yes and no, if the basement has partitioned finish it adds to the value of the house, but the square-foot value, you see on the paper is only the first floor.

Protest Number 26: Betty Barker did not appear before the board .

Dick: Mrs. Barker was in last year, and last year, we valued it at 70,510. We went through and revalued it and put the new numbers in, it went up a little bit to 79,000. She came in and said it was valued at 71,000 last year why isn't it still valued at 71,000 this year? And I can really disagree with her, so he took a look at the quality and condition and ended up with a value of 71, 145 total value, which puts her back, close to what she was a year ago.

Pam: Doesn't she have a lot of land with that?

Dick: A huge amount of land. Six lots all total.

Jackie: So it 74 years old? The land stays the same then? Is that a pretty good comparable price then?

Dick: I think it's pretty fair. Up there we are at \$117 per front foot. It is hard to put a value on lots north of 30th street since we have very few sales in that area, unless you start looking at ground that was sold around the Marina and I don't believe that is fair.

Protest Number 27: Donna Peters, did not appear before the board.

Dick: Single car garage on a crawl space is pretty nice little house in that price range, where we have a lot of sales, so I'm sticking with my \$86,070. \$25,260 on the land, \$60,510 on the house. It a lot of sales in that under hundred thousand dollars market . it's at \$75 a square foot. For a house in that price range it has a lot of square footage with 1134 ft.².

Protest Number 28: Arthur and Betty Zeisler did not appear before the board.

Dick: Just north of Emerson, with one of the rural residential properties.

Jackie: How much land is with this Dick?

Dick: 160 acres .

Jackie: What you have the land staying at \$134,455.

Dick: 134,455 on the land, the house we are putting at \$38,130 and the other buildings, we are putting at \$40,905. That puts us at \$213,490 total value.

Jackie: Do have the breakout for the land?

Dick: You mean as far as the soil types?

Jackie: I was just wondering for 160 acres...

Maddie: The one acre of house site would have gone up because of the TERC ordered increase, but the rest of the land would have stayed the same.

Jackie: Do have a percentage of the increase?

Maddie: the TERC ordered a 13.53% increase on rural residential for the residential part of the property, which is the house and acre it sits on. The TERC ordered suburban increase was on house and land and was 17.35%.

Jackie: What do we consider suburban?

Maddie: Anything that lives with in the zoning jurisdiction of that town. Whether it's a platted addition, like Dakota Flats or an isolated property.

Dick: There's no waste four acres of road majority of dry crop ground . 146 acres of farm ground.

Recessed for break at 10:17 a.m.

Reconvened from break at 10:30 a.m.

Chair Todd arrived at 10:30 a.m.

Protest Number 20: Willard Hattig appeared before the board.

Dick found an error in the size of a land, its 59 feet wide on the report, and found out its only supposed to be 33 feet.

Dick: we went ahead and reviewed that and are recommending the \$14,060 on a lot, \$30,130 on the house, for a total of \$44,190. That is only a 590 square-foot house of the relatively small house comes out to \$74 a square foot.

Lyle: explaining the definition of improvements. Improvements on the form means buildings, it does not mean fixing up the house.

-- Mr. Hattig asked about getting a refund for his past taxes, because his valuations have been based on the wrong footage. Maddie and Dick will look into it and work on getting him a refund.

Protest Number 16: Robert Long did not appear before the board.

Dick: he bought the property for 235,000 several years ago. After visiting with him we are recommending the land value at \$39,755 total improvements at \$192,895 for a total valuation of \$232,650. \$97.80 a square-foot. The raise was part of the total revaluation of South Sioux City, and take up the quality and condition as should have.

Protest Number 31: Lynn Peters, did not appear before the board.

Dick: They asked for \$300 reduction, and so were going to stay with their original. Land valued at \$17,040, house valued at \$41,350, for a total of \$58,390.

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1994 mobile home.

Lyle: Dick do we have land sales to support that land value? I just find it hard to believe that one lot down there is worth \$17,000.

Dick: yes, we do, because where it's located. It's one block off of Dakota Avenue, so he got last year's land increase.

Protest Number 32: Leonard Koch did not appear before the board.

Dick: He was in to visit about it and made a few changes based on our conversation for a land value of \$15,975 and improvement value of \$87,415, for a total value of \$103,390. It comes out to \$81 a square-foot.

Lyle: I just sold his neighbor's house for 100,000.

Protest Number 33: Leonard Koch did not appear before the Board

House is 53 years old, some partition finish in the basement, Dick has land at \$6,250, improvement value of \$68,185, for a total of \$74,435 which comes out to be \$84 Sq. Ft. Dick has no idea what he gets for rent out of this house.

Dick: The problem you're going to see with these styles of houses is we're going to be at the high end because his one sales data that we have to work with is from July 1, 2001 to June 30, 2003, current sales do not support those numbers, but I cannot use the current sales, I have to use the numbers required by law.

Protest Number 69: Jim Varvais appeared before the Board

Jim: Does anyone know which way north is? The reason I asked this is because I talked to Dick several times he said anything south of 30th Street got raised and I live on the north side of 30th Street. It's a foam bound house, so it is hard to make improvements and I would like to add a two stall garage but there isn't room.

Dick: I had in my head that Stage Coach Circle was below 30th Street so I have the wrong value on the land, so that reduces his land value to \$8, 520, I am recommending on the house a total of \$80,970, for a total recommendation of \$89,490 or \$82.86 a square foot. And it does have basement finished.

Protest Number 70: Daniel Nice appeared before the Board

Daniel: I had an appointment with Dick and he helped me readjust my buildings but I still have a problem with the land values and I understand that was set by the state but I was wondering if there was something that can be done by the state about it. A year ago a neighboring piece of land, 3 1/2 acres, sold for \$20,000 or roughly \$6,000 an acre. This adjoins my ground, but my half-acre is valued at \$11,265. The house is a converted barn that sits on a concrete slab, was built as a barn not as a house, so it has barn construction not house construction.

Jackie: Dick what do we have the square footage at the \$33.61? (Yes.)

Daniel: Like I said, Dick worked with me on the building values, and I'm happy there. But I was wondering if something to be done about the land value?

Lyle: I have sales of acres of ground that supports those values.

Pam: Dick what you think about the values of the ground?

Dick: I feel I'm pretty close. The increase that came from TERC raised those land values 17.53%. I am very hesitant to change the land values on a piece of property when the one next to it might not protest and therefore not get the change. I am comfortable with \$11,265 on the land and a total of \$80,675.

Jackie: At 11,265 for half-acre, that makes this whole acre over \$22,000.

Lyle: Not really smaller the land, the higher the price. I'm not sure what happened with 3 1/2 acres for 20,000. That's just too cheap. So you're saying that the total is that 80,675 now? (Yes) So you're saying it went down from 84 320? (Yes.)

Dick: We have not looked at the property since 1998.

Daniel: I feel I've been overvalued for some time. I don't mind paying my county taxes. I just want to pay my fair share.

Protest Number 36: LaDean Hickey did not appear before the Board

Dick: On her protest she has the wrong numbers. I have a sticky notes for you with the correct numbers. What I am recommending is \$7945 on land, \$75,730 on improvements for a total of \$83,675.

Lyle: I see no problem, land seems light.

Pam/Jackie: 60/sq.ft. Seems low.

Dick: Double detached garage, no finish in the basement. Something isn't right, I'll need to get back to you on this one.

Protest Number 38: Judy Stork did not appear before the board.

Dick: Farm file with 3 houses on it, the main house, a single wide, and a double wide. To make a long story short, we came up with a land value at \$53, 930, improvement values came to \$85,960, for a total of \$139,890.

Pam: Which of the three did you reduce down?

Dick: Single wide was the biggest reduction.

Jackie: 56.5 acres, do you have that broken down?

Lyle: On this particular case do you have 3 home sites?

Dick: We just have acres devoted to home site. Probably 2 but I don't have that in front of me. \$8000 of the first acre, 2000 for the next 2 acres each of them.

Lyle: So you could have 3 acres at 8000?

Dick: I don't think so, let me check.

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Maddie: If you don't, we probably should.

Dick: Right now we are showing it at 1 acre of home site.

Maddie: And that 1 acre was brought up from \$8000 to \$9080 with the TERC increase.

Lyle: Even with only one acre of farm site she is only at about \$800/acre, which isn't bad.

Dick: Her issue wasn't with the land values it was with the values on the mobile homes.

Lyle: I think we should get the land values figured out and then we can wrestle with the improvement values.

Dick needs to look at site break down and we will revisit.

Protest Number 29: Michelle Jensen appeared before the board

Dick: I looked at her letter and made adjustments for the issues raised in her letter. We had her down for basement finish, according to her letter there is the basement finish, so we adjusted for that. We came up with a land value at \$7,810 and improvement value of \$64,060, for a total of \$71,870 or \$83 per square foot.

Michelle: That is a lot more fair is not a standout property in the neighborhood. I do try to keep it up, but I've made no improvements on it.

Protest Number 40: Ronald Haase did not appear before the board

Dick: The house is in Dakota city. After reviewing this I came up with the land value of \$7,090, an improvement value of \$95,130, for a total of \$102,220.

Pam: You lowered the land value, why did you do that?

Lyle: I have done several appraisals in Dakota city on land, that value looks right on.

Pam: It is one lot right?

Dick: 1 1/2 lots.

Protest Number 41: Lori Peers did not appear before the board

Lyle: Interior needs to be completed and updated.

Dick: I haven't broken out into \$9,370 on the land, \$97,955 on the house, for a total of \$107,325. I do not have a copy of the appraisal. I need to get a copy of the appraisal. And I never got inside it.

We need to revisit this one after we get a copy of the appraisal.

Protest Number 42: Valerie Danielson did not appear before the board

Dick: This is a computer file that for some reason back in 1999 or 2000 we ended up with four appraisal files in the computer, which is not supposed to happen, the system is not supposed to allow it, but back then, someone was in there and managed to allow it. So when I ran our files, the computer took all four appraisals and added them together for the value on the house. Val called right away, and after I looked into it and found the problem, I deleted three of the files and kept the one I thought was appropriate. So we ended up with \$14,910 on the land. The house valued at \$85,055 for a total of \$99,965 or \$83 a square foot. She thought that was fair.

Protest Number 43: Catherine Gebhart did not appear before the board.

Dick: they were in and we visited about it ended up with the land value at \$10,335 and the improvement value at \$165,710, for a total of \$176,055, which comes out to \$91 a square foot.

Pam: Is that land value at 10 335 for one lot out of South Ridge?

Dick: Yes, it's 57 x 110. Partition finish in the basement.

Protest Number 30: Trevor Knowles appeared before the board

Dick: This house is out in Dakota Flats, and it is one that got hit with the TERC increase. We were just out there a year ago, and felt that we were right on, I also just talked to Sharon Prenger, and we are going to roll back all of the houses out there to what they are selling for, we didn't feel they deserved a 13.5% increase. So on this one I am recommending a land value at \$27,500, an improvement value of \$153,615 for a total at value of \$181,115 or \$95.73 a square foot.

Protest Number 44: Robert Akins did not appear before the board

Dick: this is another one where he didn't know north from South, so I am recommending that the land value be reduced to \$15,000. He was in and made some adjustments to the house, so the improvement value at \$100,050 for a total of \$115,050. \$82.24 a square foot. It is either a bilevel or a raised ranch (there was much discussion on what this house was). There is roughly 1383 ft.². No basement finish.

We recessed for lunch at 11:58 a.m.

We reconvened from lunch at 1:29 p.m.

Protest Number 34: Terry Barnett appeared before the board

Dick: This one was caught in the increase, and I recommend a land value at \$4695, a building value at \$30,055, for a total value at \$34,750.

Protest Number 35: Anna Neff appeared before the board.

Dick: This is a mobile home that was caught in the increase, they were in and I reviewed the property, and came up with a recommendation of \$17,005

Anna: I don't think that it's worth that much that's beside the point. No land it's just a trailer court. The book price on it is \$13,406 through Isman's in Sioux City. I only gave 11,000 for it, two years ago. I will take that recommendation, if that's what he thinks.

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Dick: The problem of mobile home sales is we have a lot of sales that come across for \$10 so that screws up our price listing.

Protest Number 46: Kham Douanpanya did not appear before the board.

Dick: This too his old mobile home at Lake Village I am recommending \$5,180 total value.

Protest Number 47: Mathew Hicks did not appear before the board

Dick: He was in and I went through it with him. His requested value is what we came up with. Land valued at \$12,995, house valued at \$88,790, for a total value of \$101,785, which is at \$89 a square foot, and he has 409 ft.² of partition finish in basement.

Lyle: It wouldn't bring that now, but it did a year ago.

Protest Number 48: Dennis Nelson did not appear before the board.

Dick: Again Dennis was in and I sat down went through it with him, and I am recommending a lot value at \$22,005, an improvement value of \$133,770, for a total of \$155,775 or \$96 a square foot. This was the one that we remeasured in the total revalue.

Ted: How does this one compare to the one that we looked at this morning in Jackson?

Dick: I would never compare a house in Jackson, to one in South Sioux City.

Protest Number 49: Jorge Valdovinos did not appear before the board

Bill: This guy is right when he says that trailers are not worth anything everyone is giving them away.

Dick: This is out in Lake Village. My recommendation is \$5,970.

Protest Number 50: Lindy and Renee Rich did not appear before the board.

Lyle: Was this one that got caught in the increase?

Dick: Yes it was. My recommendation is that the land be valued at \$6,540, house valued at \$79,180 with a total valuation of \$85,720. They don't own the strip of land between them and the Lake that belongs to somebody else.

Lyle: It sits on a crawl space, there is no basement.

Protest Number 54: Patti Echtenkamp did not appear before the board.

Dick: This is a house out in Jackson that got caught up in the increase that we put on homes in Jackson, that were built between the 71 and 80. She protested and I felt that the value previous to the increase was closer to the actual value. So after all the adjustments were made I'm recommending 2500, on the lot \$73,790 on the house, for a total of \$76,290.

Pam: \$2500 is that an average lot price in Jackson?

Dick: In that part of Jackson yes.

Lyle: I sold a house in Jackson, just about a year ago, exactly like this one for 75,000.

Protest Number 58: Colene Boyle did not appear before the board

Dick: I came up with a final valuation at \$5,395 on the land, \$70,885 on the house, for a total of \$76,280.

Bill: Is that worth that much?

Dick: I think so. The garage in back is concrete block.

Protest number 39: Wesley Hines (Jodi Hines) appeared before the board

Wesley: There's no driveway and no deck, the house has little or no molding on the inside. The laundry room is completely unfinished. We have downspouts missing. Little or no landscaping. I went down and picked up a brochure from design homes for their split foyer, 46 x 38 brand-new house for \$52,000, which is far less than what my house is evaluated at. The property valued at 18,000, I don't know who would pay that being that close IBP. I say would be closer to 5000, the bid \$4000 for it in 94. I can't see how it go up in value that much.

Dick: On the land, it is two lots, and we are recommending a reduction to \$11,250.

Wesley: I still feel that's too high. If you could knock it down to about seven that would be more reasonable.

Pam: What do lots normally sell for out there?

Dick: We have a couple lots out there that have sold for around 11,000 but I would have to go back and check.

Pam: And this is two lots?(Yes.) So is your value on this at two lots or one lots?

Dick: Two lots, 5625 per a lot.

Jackie: Is there any way that you could take some off of the land for the disturbance from the airport?

Dick: Probably, but I would need to go back in and refigure.

Lyle: There are enough lot sales down there to get a sound value on those lots.

Wesley: Yeah, but the lot sales since I've been there...it's not like everyone's dying to get in there.

Lyle: Yes, but there is enough history there to support the values.

Wesley: To bring the value of my house up to that of a new house would take at least \$10,000.

Dick: Total improvement value of that is \$75,125, so the total value is \$86,375. With the lot it is \$85 a square foot.

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Protest Number 37: Orin Selby did appear before the board

Dick: this is one that was caught up in the percentage increase from the TERC. After visiting with the owner, I determine the land value at \$17,485, a house value at \$139,275, out buildings at \$10,825, for a total valuation of \$167,585.

Orin: Basement is not finished. There's no garage and the road leading to the house is horrible. It was new construction in 1998.

Protest Number 59: Rick Rush did not appear before the board

Dick: This is a rather unique property that got caught in the increase. It is a pretty difficult property to value. I felt we had a pretty close value a year ago. I am recommending the land at \$16,140, the house at \$151,870 for a total of \$168,010. It sits on 5.606 acres, is only three years old, and it was a kit house.

Jackie: \$60 a square foot.

Protest Number 60: Richard Dodds did not appear before the board.

Lyle: is that your final there \$133,725? (Yes.) I think that's right on. I think there are enough of them selling out there for that value that you won't have a problem establishing your value.

Dick's recommendation: \$13,500 on the land, \$120,225 on the house, for a total \$133,725.

Protest Number 51: Maurice Crofoot appeared before the board

Lyle: I know that the house next door sold for 87,000. And although I haven't been in yours, I'm sure that yours is every bit if that nicer than the one I just sold.

Maurice: The one that sold next door for 87,000 is also as large as your house. Mine only has 960 ft.². I am concerned with the fact that the one that just sold for \$87,000 is valued at \$91,000.

Pam: You have the per square foot cost fairly high on this one...that caught my eye.

Lyle: A year ago the house next to you would have brought more a year ago, but the market has softened.

Dick is going to relook at it and bring a new recommendation to the board.

Protest Number 45: Ron Colwell appeared before the board

Ron: I put in a bid on my cousin's estate and got it. It needs new plumbing and wiring. The house is not livable. I gave \$3500. I feel the valuation is quite excessive. Current land value is \$4505.

Lyle: That is what we have on Barnett's out there.

Dick: I put 90% physical on it and got rid of everything else and got a value on the mobile home of \$3500. Land was caught in the increase, so to be fair it needs to stay at 4505. For a total of \$8005.

Board recommends 4505 on land, and \$1000 on the house. For a total of \$5505.

Protest Number 61: Charles Berg did not appear before the board

Dick: \$95,740 total on buildings, \$20,380 on the land, for a total of \$116,120. Ten acres.

Jackie: The picture makes it look nicer than it is. I have never been in the house though.

Lyle: I don't have any problem with that.

Protest Number 62: Dan Moos did not appear before the board

Dick: This is where he's building his new building. As of the first of January, all he had in was the footings and a few other things, so I just lump summed the building at \$10,000. The land value at that time was \$35,705. He wants it reduced to 27,500, but if you look on the second page he paid 50,000 for the ground.

Lyle: He did sell off some. It would be nice to know what he sold off the chunks for.

Dick: I'll check on that. He isn't contesting the building value.

Protest Number 63: Dan Moos did not appear before the board

Dick: I believe he paid 14,000 in May of last year for this.

Lyle: I agree it shouldn't be less than what he paid for it, but he is correct, it does look pretty rough down there now.

Dick: You have to remember he bought three lots that would be less than 5000 a lot.

Lyle: Those lots had been for sale for about two years before he bought them. And they were for sale for a lot more than what he paid for them. They are zoned industrial. I don't think they've gone up and I don't think they've gone down. I believe they should be valued at what he paid for them.

Dick: Anyway, our recommendation on that one is \$16,270.

Protest Number 64: Dan Moos did not appear before the board.

Dick: We re-looked at the house came up with \$20,610 on the land, \$134,355 on the improvements, for a total of \$154,965 or \$97 a square foot. We are showing 35% brick and 65% vinyl, no basement finish.

Protest Number 66: Michael Matney did not appear before the board

Dick: He came in and visited with me. We made an adjustment on the percentage of brick on the house and brought his value down to 14,400 for the land. \$105,095 on the house and a total of \$119,495. There is 880 ft.² of partition finish in the basement, nice size built garage. The \$101.60 per square foot. It is one of the smaller houses in South Ridge at 1176 ft.². I don't think you have any problem selling it in South Ridge. It's only two bedrooms so I put a 10% functional on it.

Protest Number 52: Manuel and Tina Miranda appeared before the board

Tina: The reason why I am here is when I got the valuation in the mail my house was valued at 108,000. We just purchased a house in December of 2003 for 84,000 at which time it was valued at

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92,300. Our major concern is that our valuation really jumped when six months ago, we bought it for what we thought was fair market at 84,000.

Dick: Her husband was in, and I went through it with him. I made some changes and my new recommendations are, \$6,250 for land \$84,355 for the house for a total of \$90,605 or \$70 a square foot.

Lyle: The house is a well-built house somewhat outdated sitting next to the old post office so the location isn't that great.

Dick: So are you saying Lyle that because of its location, I should put in a 10% economic? If I put in a 10% it brings it down into that 84,000 range.

Lyle: I'll tell you what I am going to have to abstain, because Tina and I are related.

Dick: I need to work this out but I will come back with another recommendation.

Protest Number 68: Jerald Chapman appeared before the board

Jerald: You should have records that I bought the house in January for 81,000.

Dick: And I do have a copy of that buyer's statement. He was in any visited about it. The closest I could get after visiting with him about it was \$9,940 on the land, \$72,735 on the house, for a total of \$82, 675, which is \$73 per square foot.

Jerald: You can't get that down to the purchase price?

Dick: They can, but I can't.

Pam: That's pretty darn close to your purchase price, that looks pretty good.

Jerald: Yes, but it shouldn't be over, and there are some things wrong with it inside. There is some structural damage. There is a crack in the basement and a crack in the floor of the garage.

Lyle: I don't believe that if we are that close to the purchase price, I don't feel that there is any point in arguing. I have no problem putting that \$81,000 value on this house.

Board agreed.

Protest Number 67: Roxie Jacobson did not appear before the board

Dick: No basement. There is a hole in the ground, but it doesn't count. It is one of those low-end houses that people seem to want.

Pam: Its already down to \$40 a square foot.

Lyle: I just sold two of them, one for 30,000 one for 35,000.

Dick: How big were they?

Lyle: They weren't quite this big. I think that your land values down in the Covington area are just too big.

Dick: It was \$50,045 for a few years.

Lyle: It was OK at 50 and now she wants 37?

Maddie: She has gotten homestead in the past, apparently last year she did not.

Lyle: I would be happy to leave it where it was at.

Board agrees.

The board took a break at 3:13 p.m.

The board resumed at 3:20 p.m.

Protest Number 55 and 56: Tracie Pettit-Siniger appeared before the board

Tracie: I have 4 parcels that I am coming for that are all connected. We are protesting because we don't feel that our land should be valued as other property in South Sioux, especially areas by the high school or other areas that are growing. We have no new housing areas in our district at all. Our Lewis and Clark school district, if you are familiar with it, changed boundaries a few years ago and we lost Tompkins addition out of our school so with that we lost most of our middle income families and now have about 90% rental population that live in that area. Which hinders our resale value because people when they have families, when they come to move the first thing they check out is the school systems. I had a parent (who just bought a house) tell me a few weeks ago that she would absolutely never buy a house in the Lewis and Clark district. Couple of other reasons...the property that we live on is over an old dump site, and we do have problems with glass and things coming up continually into the yard. I have problems with trees, not wanting to grow. It was our choice to live there, but I just think that the values are excessive.

The first piece of land that we are protesting is a little strip of land that goes in front of our house. When we purchased the land this piece did not come with it and we had to go to court to get this piece of land otherwise, we would have no access to our property. But this little piece here is what we are being charged \$4840 for. We have tried to have it joined with the rest of our land, but they won't because it has 2 different legal descriptions.

Pam: Dick is this description right of the land?

Dick: For lack of better description their front yard is in a different subdivision than the rest of the property. That is why the two parcels cannot be joined together.

Tracie: It happens all the way down the road.

Dick: In looking is over, and coming to understand the situation. I'm looking at at both combined properties for what their house sits on and we're suggesting 3460 on the front piece because it is on the pavement and on the back piece were suggesting 8135 so that makes a total value of 11,595 for the total area of their house sits on. Combined land values on protest 55 and 56. Lot size is 90 x 115.

Tracie: Even to get to our house from the bypass. You have to drive by a junkyard and a dump site and rental houses. It just is not nice to drive back to our property. And with our valuations being the same as the houses that are being built new in the Cardinal school district. We have no new building in our area at all.

Pam: Dick what do you believe the house is worth on protest number 56?

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Dick: We've applied an economic depreciation based on location in we've come up with a total of 138,760, which is about \$80 a square foot. This is house and land on protest number 56. On protest number 55 we're valuing that land at 3460.

Tracie: (complained more about the neighborhood and how her neighbor's properties are valued. Complained about the economy and how she can go to Sioux City and live in a nicer neighborhood cheaper)

Dick: I don't have the information on the other lots with me. I'll bring that back when we come back for review.

Lyle: Combined total for both land and house is \$142,310. \$83 per square-foot. I find that hard to argue with. (Lyle tried to explain that similar houses have been coming in at around 90+/square foot.)

Protest number 21 and 22: Tracie Pettit-Siniger appeared for her parents Ronald Pettit, before the board

Tracie/Dick/Lyle: 35 x 114 foot strip of land with no improvements.

Dick: I did adjust down because of the narrowness to \$1245. And then the back part I adjusted down to 22,735.

Pam: So behind your lot is just an open lot?

Tracie/Dick: Yes actually 3 lots plus.

Tracie: (More complaining about the total value of her and her parents' lots compared to the values of their neighbor's)

Dick will bring down maps so that we can see how it compares. For 55, 56, 21, and 22.

Protest Number 71: Bernard Broveak appeared before the board

Dick: The owner was in and after discussing the property with them. I have come up with a recommendation of \$18,105 on the land, the house valued at \$103,950, for a total of \$122,055, which comes out to \$87.31 a square foot. Square footage is 1398 ft.².

Board agrees.

Protest Number 57: Donald Larson appeared before the board

Lyle/Dick: 1334 ft.².

Pam: That has a lot more square footage than what I would have believed.

Donald: The basement is partial basement is not under the full house.

Is more the block of ground. We do not have a sewer down through there. There is not a water main on the north side. And we can't really sell off as lots as the power company doesn't want to put underground electric through there. Between the utilities it would cost us more than \$20,000 to be able to sell these. There are 11 full lots.

Lyle: Your house sits on the south end of the block? (Yes.)

Donald: There is power to the house and that's all. When we had the trailer court, Lois's dad put sewer lines down both sides of the lots. But you couldn't hook a house to that. So you'd have to put a whole new sewer line down through the alley.

Dick: After visiting with him. I did not value these as normal lots. My final recommendation is a total of \$82,765. (*Which is down from last year's \$83,600.*) Land is valued at \$8,050 and the house is valued at \$74,715.

Lyle: I wouldn't have any problem leaving it as it was last year.

Pam: Could you make that worked Dick?

Dick: I could figure out something.

Lyle: It's only \$600 difference for those of you just use your figures and go with what you have

Dick.

Protest Number 53: Raimundo Martinez did not appear before the board

Dick: I believe this is a modular and we valued it is such. After visiting with him, I came up with a couple of adjustments with the land valued at \$17,040, buildings at \$54,855, for a total of \$71,895.

Pam: That land sounds awfully high

Dick: Three lots of 120 feet valued on a front foot basis.

Lyle: I just sold one on a crawl space 900 ft.² for 42,000, same area.

Protest Number 65: William McGowen did not appear before the board.

Board conversation: I see where this couple is having their 50th wedding anniversary, this week.

Pam: Looks you're going back to the 2003 evaluation?

Jackie: 24 a half acres.

Dick: I didn't roll the land back for them, but we did make some adjustments. Land at \$27,905, buildings at \$91,665 for a total of \$119,570.

Lyle: Was that built in 1996, light form construction?

Dick: 1568 ft.² on the house

Lyle: \$49 a square foot on the house. My gut feeling on this is that that is pretty cheap.

Pam: Seems like a lot of depreciation for such a nice house.

Dick: I need to go back and check that age and date. That doesn't seem right.

Lyle: What do you guys think?

Bill: I don't know, They've lived together for 50 years, I'd give it to them.

Jackie: Give them another one.

BOARD OF EQUALIZATION

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Bill: You're probably right with the values.
Pam: What are the outbuildings?
Dick: There are 30 outbuildings.

Chair Todd recessed the hearing at 4:23 pm on the 24th day of June, 2004 until 9:00 am June 28, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

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COUNTY BOARD OF EQUALIZATION
JUNE 28, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Lyle Todd reconvened the meeting at 9 a.m.
Present were commissioners: Hartnett, Engel, Bousquet and Todd. Commissioner Miller was absent.

Protest Number 155: Larry and Kelly Farley appeared before the Board

Kelly: When we got our evaluation, we noticed it had jumped up about 40% and we felt that was too high. The market value of our home is not what you have it valued at. We could not get that if we were to sell it. We have put new siding on it and new windows, but basically nothing else. We have a detached garage, and it would cost too much to remodel for an extra bathroom. Mr. Erickson gave us a new recommendation, and we would gladly go with that. We have lived there for 20 years in November of 2004, and we have never seen that much of a jump. We just don't think that's fair.

Lyle: I don't have a problem with the 68,000.

Dick: 68,000 is just on the house, the total is \$82,605.

Rick: I don't have a problem with that.

Jackie: I agree with that also, but I'm taking myself out of it as Kelly is my niece.

Bill: I agree with that.

Lyle: What do we have here then Dick?

Dick: \$13,045 on the land, \$68,760 on the house, for a total out of \$82,605 or \$88 a square foot.

Lyle: Everyone in concurrence on this?

Everyone: yes.

Protest Number 82: Teresa Johnson appeared before the Board.

Teresa: Our little evaluation change jumped up almost 20,000. I had appeared in 2001 and our kitchen still needs major updating (discussed pictures that she brought). When I filled out the protest, I up the value a little bit to reflect what remodeling we have done. But there is no way anyone would pay over \$100,000 for the house. It's in a very good location in the South Sioux, but it's still needs work.

Dick: After seeing the pictures, I think we want to give us a little that more review.

Lyle: That shows the value of an interior inspection. We'll give this further review and get back to you on it.

Protest Number 72: Brian Beeker did not appear before the Board.

Dick: Land is \$8,520, house \$59,480, for a total of \$68,000.

Rick: So you're lowering it down from the 76,000?

Dick: Yes, we are. It comes out to be \$81 a square foot. Up until this year it was valued at 56,000.

Jackie: Is that a two-bedroom (yes.) 25 years old.

Dick: It's pretty small.

Rick: Go with the 68 then? Looks fair.

Protest Number 73: Harry Kuhl did not appear before the Board

Dick: These are the duplexes out on Fairview Drive. He came in and we reviewed it, and I came up with the total value of \$133,940, land at \$22,500 and holdings at \$111,440.

Lyle: I was involved in a sale of one of those recently. I believe that sold for \$125,000. Aren't there three of them in that area, Dick?

Dick: Yes, it seems to me there's a difference in size.

Lyle: so 133,940 is what you recommend? (Yeah.)

Rick: Well, if you have a sale at 125 then why don't we take this one 130? Adjust it down? We're at 133,940.

Lyle: So then we'd have two of them in 133,940? (Yes.) Now that \$125,000 sale, a tenant bought it, someone who had been living there for awhile.

Bill: That makes the difference.

BOARD OF EQUALIZATION

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Lyle: I believe there is little bit of a discount there on that sale. I think that 133,940 is fair enough. The other one should be raised to match it, unless it's smaller. What's it rent for?

Dick: I believe 650 or 700, I am pretty sure he told me 650 on those, times two. That's 130,000 on the multiplier.

Lyle: I don't have any problem with that.

Jackie: Not with that rent.

Dick: Lyle what do you use in your office for gross rent multiplier?

Lyle: Anywhere from 90 to 110.

Dick: And I have been using 110.

Rick: So the 133,940, you're happy with that Dick?

Dick: yeah.

Jackie: And that's what he requested.

Protest Number 74: John Lindgren did not appear before the Board

Dick: This is one that got caught in the TERC increase. I'm recommending \$166,050 on it. She was in any visited about it and I cannot tell you why her requested amount differs from mine.

Rick: This is across the road from were Todd Masters is trying to build his Cottonwood Estates.

Bill: That would knock it down right there.

Rick: That is a nice place.

Jackie: It's at \$94.35 a square foot.

Lyle: that's low.

Rick: Yeah it is low, but that land back in there is sandy and swampy land. This land is right next to where the old landfill used to be.

Dick: The land has changed just a bit from my recommendation the land actually came up at \$21,385.

Lyle: It has been assessed at \$169,765 (since 2002). If we lowered to less than that, is he going to come in and want his tax money back? Is everyone happy with the 166,050?

Rick: That his request. So, on this one we are going to leave it at 166,050? (yes)

Protest Number 76: Jack Vitito did not appear before the Board.

Dick: Got caught in increase, it is a 1976 trailer house. I am recommending the land stay at \$18,380, the building at \$2120, for a total of \$20,500. The trailer and the buildings are junk.

Bill: I agree, I've seen them.

Jackie: Trailers are worth anything are they? (no)

Protest Number 77: Dennis Jensen did not appear before the Board.

Jackie: What is that, an A frame with an addition on it?

Lyle: Does that have solar panels on the side there?

Dick: It used to, but they took them off. It's got a 21 x 40 room on the back with a pool inside it.

Jackie: \$55.70 a square foot?

Dick: Keep in mind, it has a lot of square foot back there and the square footage includes the pool. Were showing 2000 ft.² overall.

Rick: Your recommendation is to go with \$142,705? (Yes.) I think that's fine, if were going to leave Lindgren's at what we left that at. I think that's fair. Lindgren's higher than that, and he's out on a gravel road.

Lyle: You can't compare acreages to in town houses. You just can't do it. There are too many variables.

Jackie: For years, it's been \$4000 higher, at \$146,740.

Lyle: I don't think it should be lowered. I think the 146,740 sounds right.

Rick: We have at 142,705.

Lyle: Yes, but for the last few years, it has been at \$146,740.

Bill: They're all nice houses in the district.

Lyle: But at \$146,740, I don't think we should go down.

Rick: I don't think so, either. Dick what you think?

Dick: It's up to you.

Jackie/Bill: I don't think so either. Land is at \$13, 500, the building at \$133, 240, for a total of \$146,740.

Jackie: How old is the house? (27 years)

Protest Number 78: Dale and LuAnn Durant did not appear before the Board

Dick: I didn't get the land recalculated on that, so that \$9,600 should be \$11,265. Which would change that overall to a total of the \$116,160, with the buildings valued at \$104,895.

Lyle: looks reasonable.

Rick: When he came in and talked to you about this, is the 114, 000, what he is expecting?

Dick: He is expecting whatever your decision is.

**Rick thinks that we should stick with the 114, since that's what he discussed with Dick. Otherwise he will come back at us with a clerical error. Dick explained that it would not be a clerical error, and that he explains that his recommendations are just that and the Board has final decision. Dick believes the only way that you can be fair on the rural properties is to stick with the TERC raises.

Protest Number 79: Vern Cummings did not appear before the Board

Lyle: \$89 a square foot for 43-year-old house?

Dick: The house is 840 ft.², the garage is 600 ft.². Total value at \$74,635, land value at \$7,810, and the house valued at \$66,825.

BOARD OF EQUALIZATION

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Protest Number 80: Clark Huntley did not appear before the Board

Jackie: Two lots, right in Emerson, right on the Main Street.

Dick: The building has water and electric hookups. Just because he chooses not to hook them up is not the issue. I believe it is a serviceable building. I do not know why he bought it. I think that if he chooses to do nothing with it, that is his right of ownership, but it should not affect his valuation.

Jackie: It's not a beautiful building, but I believe 36,000 would get it.

Lyle: He just bought it for 15,000? (yes.)

Rick: You believe you get 36,000 for that in Emerson?

Jackie: I think so.

Rick: Don't you think that town is kind of dead?

Lyle: How long was it for sale when he bought it for 15,000? (Six months)

Rick: I think you would have problems selling at the 36,000. I believe 25,000 or 30,000 would buy it.

Lyle: How about we leave it the way it was, and see if anything changes within the next year.

Dick: That works for me. I just think the 15,000 is a steal.

Board agrees.

Total valuation is \$36,530, land value at \$1615, and building value at \$34,920.

Protest Number 83: Larry Camarillo did not appear before the Board

Has a rental house out on the back alley.

He gave 108,000 for it four years ago.

Dick: We are recommending no change from our new valuation. We're recommending \$103,055 on the main house and the land and \$15,010 on the small house, for a total of \$118,065.

Jackie: I have no problem with that.

Dick: I do not have the information on what he gets for rent.

Bill: I think 105,000 is more accurate.

Lyle: If the house was sitting there with no rental property it would not bring the hundred thousand. With the rental property you're looking at about 25,000 on income alone. So now you're up there in your range anyway. If he gave a 108, I don't see why he now feels it's worth 105. I personally think the 108,000 is not that far off the mark. And I don't have a problem with the 118,000.

Dick: We are within the 10% that is considered difference of opinion.

Protest Number 85: Connie Hughes appeared before the Board

Dick: I have a total valuation of \$101,505, land value at \$60, 910, house and outbuildings valued at \$40,595. 36.97 acres of land

Connie explained that she has an appraisal done in 2002: it is a two-story house built in 1909. It has a one-car garage, there are walls that are bowed in, windows leak, it is old plaster and lathe walls, this house is out in the country, she inherited it from her father. There are no water hookups, water is obtained by a collection tank and roof runoff, it has a wood-burning furnace, and there is no electricity in the basement. The appraiser valued it at \$10,000. Since the appraisal, the pipe from the well broke and flooded the basement. There is no longer water in the house, so there is no way to clean it up. Since it is a wood-burning stove, she has not heated the house, and the upstairs is cracking because of the cold air. The house has a lot of value to me because I grew up in the house, but it is just not worthy of repairs. The home or fire department will not burn it down, because there is too much asbestos.

There was discussion about what is included in the outbuildings: whether it includes the bins (lot of damage to the bins and they have not been in use for a long time, they are also too small by today's standards), or just the quanset. The Board feels that it should be looked into more. Dick will review and get back to the Board.

Protest Number 87: Barry Mennenga and Carol Sue Dunham did not appear before the Board

Dick's recommendation is \$103,240 for total value. Land should be valued at \$14,070 and buildings at \$89,170.

He gave 99,000 for two years ago.

No one from the Board has a problem with this.

Protest Number 88: Dennis Bauman did not appear before the Board.

Dick's recommendation is a total value at \$86,600. Land valued at \$7,100, and buildings valued at \$79,500. No one from the Board has a problem with that.

Value is lower than requested value.

Protest Number 94: Rex Wilcox appeared before the Board

Dick is recommending a new value of \$85,880 or \$80.41 a square foot, which he concurs is what the neighborhood is doing. Land value at \$13,630 and a building value at \$72,250.

Rex says that the house next door to him sold for \$80,000.

The Board and Rex agree that that is OK (85,880).

**McGinty(the following 9 protests was scheduled NOT to appear.

Protest Number 96: Josephine McGinty appeared before the Board

This is a mobile home that got caught in the increase. It is being valued at \$1000.

Josephine explained that the mobile homes are not being used for anything but hunting and fishing storage. They have been through the flood and are not livable. She does not have a problem with the thousand dollar value, she had a problem with the new value.

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Lyle: Everything has to have a value. If she is happy with leaving it at the thousand dollar value that it has been, then we should just leave it there.

Rick: There's no value to that trailer, if you were going to salvage it is about \$50 in scrap iron.

Josephine: I don't mind the thousand dollars, that's where it has been.

Lyle: If she's fine with it was just leave it there.

Protest Number 97: Josephine McGinty appeared before the Board

This is another trailer that got caught in the TERC increase. It should be valued like the other one at \$1000. (it was valued at \$2155)

Protest Number 98: Josephine McGinty appeared before the Board

This is the main house and a mobile home (used as a pigeon coop). Again, it was caught in the TERC increase. The house sits on the 1.07 acres of land. The Board believes that unless there have been some major improvements, it should stay where it was last year. There needs to be a little increase in the land. The land should be valued at \$9,530, the buildings at \$75,190, for a total valuation of \$84,720.

Josephine's major complaint is that the land is all accretion land. It was acquired from the river and has flooded three times, and is all located in the flood plain.

Protest Number 99: Josephine McGinty appeared before the Board

This is 17.27 acres, it has 2 1975 Morton sheds on the property.

Josephine explained that these are strips of land that are part of a life estate. She had the land divided among her children, so that upon her death, the land would already be split up and roll over into her children's names.

Lyle believes that for 17 acres and a couple buildings 17,000 seems awful cheap.

Rick rents the land from Mrs. McGinty and believes that the buildings are not worth anything. Doesn't think he can put a value on them, that's up to the Board.

Dick feels that let the land values are right, we have a value as AG land, and that the buildings are big, and even in poor condition, they have to have some value. The land is in the flood plain except for where the buildings sit.

Josephine doesn't believe that the land has much value as its sits on an old dump site. The location is not the greatest they would have to look at a salvage yard. She does not feel that anyone would be able to build on it because of its being in a flood plain, and over an old dump. She would be happy with what it has been at 14,000.

Josephine doesn't have a problem with the building values, it is the land value, she has a problem with.

There was much discussion on whether or not you would be able to build on this land since it sits on what used to be a dump and is in a flood plain.

Lyle: The land values are hard to dispute, when we have sales records that support our values. The Board feels that they need to review this more. Dick and Mattie will bring down the site maps and give this further review.

Protest number 100: Josephine McGinty appeared before the Board.

**This is going to be the same discussion as above. This is 17.35 acres. There are no buildings on this land, and it is all in flood plain. This one has more tree cover so the value is lower. There is a mobile home that sits on this land, but is an I.O. L. L. property (improvement on leased land). There the 1 acre farm site's value on both of these last two parcels.

Maddie explained the living life estate, and how it relates to these properties.

The Board feels that they need to review this more. Dick and Mattie will bring down the site maps and give this further review.

**Rick offered to run the Board down at lunch to look at the sites.

Protest number 101, 102, 103, and 104: Josephine McGinty appeared before the Board.

Josephine explained that when she split off the land to her children, she did so, so that each child would get a section of riverfront property. So each strip of land goes to the river, they are all different sizes, because the river does not go even. She does rent out some of the riverfront pieces, so that people can put trailers on them in the summer.

Again, the Board feel that they need to review this more. Dick and Maddie will bring down the site maps and give this further review.

Protest Number 109: Brad Johnson appeared before the Board

Has had the property for sale for the last six months. The property has been for sale at \$105,900 and he has had no bites. He recently switched real estate companies and has the property for sale for \$104,500. They had an open house on Sunday and they had no one look at the house. They are going to reduce the price again, to \$99,500. He bought the property five years ago for \$79,500. He has remodeled the inside, and does feel that his value should be raised from the 94,000.

Dick recommends a total value of \$106, 575, which is \$84.85 a square foot. He has the land valued at \$11,265 with the buildings valued at \$95,310.

There is no basement. There are only two bedrooms. It is a raised ranch style home, so when you walk in the front door, you have to go upstairs to get to the living area. These facts hinder the salability of the house since senior citizens are not going to want to buy it because of the stairs, and new families would not want to buy it, because of the size (it is too small.).

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The Board says that it should stay at the \$99,600 value. If the land is to stay valued at \$11,265, the building would be valued at \$78,335 for the total value of \$99,600.

Protest Number 124: Pam Lowe appeared before the Board

Has a list of comparisons for the Board to look at. The comparisons that she has are sale that been made within the last 13 months (too new). She went over these comparisons with the Board. She figured the average of her comparisons is about 87,000. She submitted around 84,000 for her request. Her house is 960 ft.², was built in 1961, and her lot sizes 120 x 75.

Jackie: Dick I see that we have hers at \$95.43 per sq.ft, is that comparable?

Dick: Yeah. (Explained that sales data she uses as comps are too new.)

Pam: Well, if you'll notice, you had it at \$61,000 and now it is up over \$114,000/

Dick: We did a total reval of South Sioux City. There is no relationship between last year's and this year's. After we reviewed we came down to \$100,775 total valuation.

Lyle: If you take the averages of the square footage of your comps and apply that to yours, you come out closer to \$70,000. From what I am hearing, \$84,000 is a more reasonable valuation.

Board feels 84,000 is more appropriate than 100,000.

The land will stay at 21,300 with the house will reduce to 62,700. Total valuation of \$84,000.

Protest Number 118: Leo Torticill appeared before the Board.

Dick: You'll notice on your sheets, that I have a note there that states I would like to review this property further.

Leo: I am basing my protest on sales facts for properties that are either in my neighborhood, adjacent to my property or directly across the street from my house. (gave sales histories). I had up an appraisal done in 2001 and the appraisal came back at approximately 116,000. I know that the market has softened since the sales that I have listed and based on those facts I'm asking for a lowering of my valuation.

Dick: Leo's increase was a product of the TERC order

Dick will review properties and come back to the board with a new recommendation.

Protest Number 132: Kathryn Bruyere appeared before the Board

Lyle: This is interesting the land went down Dick?

Dick: Yes, it depends on the neighborhood. Its valued on a front foot basis, south of 30th Street, is \$213 per front foot. When we did the revaluation we wiped out what we had and totally started over. (213x114=24,232—Dick said you have to adjust for depth)

Dick: I am recommending \$172,740, total valuation, or \$87.37 a square foot.

Lyle: \$87 per square foot is not out of line for what we have been doing.

Bill: It's quite a jump though.

Lyle: It's only \$6,000

Kathryn: We purchased the property in April for 169,000. Appliances were included in the purchase price, which total about \$5,000. The house is been vacant for some time, as the house was on the market for about a year. With the total of the appliances, included in the purchase price, I am asking for evaluation of 165,000.(Lyle explained the definition of improvements and Dick explained that last year's valuation has no relevance to this year's) Kathryn feels that the selling price should be considered in the valuation, because the letter that comes with the protest forms, talks about market value.

Lyle: I would have no problem using selling price.

Rick: I wouldn't either.

Bill/Jackie: we agree

Kathryn: Unfinished basement. The only thing we use there is the utility room.

The board recessed for break at 11:36 am and reconvened at 11:41 am

Protest Number 84: Wilbur Barrett Jr. did not appear before the board

Dick recommends total value to be \$42,415, with the land valued at \$9,370 and the buildings valued at \$33,045.

Protest Number 86: Brian and Marla Moore did not appear before the board

Rick: You have the house at \$99 a square foot, almost 100.

Lyle: It's brand new

Dick: He paid \$34,000 for the lot last April. It goes into the mix just like the rest of them. You'll notice that last year, the land was at \$15,850, and I raised it to \$26,900. And she paid 34,000 yet she thinks the increase of 11,000 is excessive.

(The building permit was for 120,000)

Lyle: If you take the building permit, and what they paid for the land, you're 154,000.

The Board does not have a problem with the \$152,755 valuation. The land is valued at \$26,900, with the house valued at \$125,855.

Protest Number 92: Francis Hurley did not appear before the Board

Dick: this is one that got caught in the TERC increase. Total valuation at \$107,385, land valued at \$9,000 and the buildings valued at \$98,385.

There are 1300 ft.² in the house, one-bedroom, but there are a bunch of outbuildings. The lots are not part of this subdivision, so they're still valued as rural residential. These are still in the same file as an acre of ground located outside of Dakota City.

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Protest Number 89: Judy and Kevin Rogers did not appear before the Board

Dick: This is down behind Atokad, got caught in the TERC raise. The land values need to go up there is no change from last year, other than the TERC increase.

Lyle: He paid \$55,000 for it in June, a year ago?

Dick: He paid 55,000 for several properties, and that's one of them. There were other properties involved. They have done a lot of work on these houses since they bought them. We did not raise them this year the only raise they got was the TERC increase.

Jackie: \$25.89 a square foot on the house looks low to me.

Board agrees.

Dick: There are three houses out there all total. They have done a lot of work on them since they bought them. I need to give this further study.

Protest Number 90: Judy and Kevin Rogers did not appear before the Board.
Same as protest number 89.

Protest Number 91: Judy and Kevin Rogers did not appear before the Board.
Same as protest number 89 and 90.

Protest Number 136: Joe Bligh appeared before the Board

Dick: He bought the house in May 2003 for \$41,000. After taking a second look, I'm coming back with the new recommendation of \$43,085 for total valuation.

Board agrees.

Land should be valued at \$16,045 with the house valued at \$27,040.

--This is down from \$61,095 last year.

Protest Number 93: Richard and. Kelley Woehler did not appear before the Board

Dick: We came up with \$8,095 on that home.

Board agrees.

--This is down from \$11,305 last year.

Jackie: Trailers have gone south, haven't they? (Yep.)

Protest Number 95: Mike and Connie Monlux did not appear before the Board

The house has a detached, double car garage and is 25 years old. (Discussion on whether it was a raised ranch or a split foyer).

Jackie: \$91.32 a square foot?

Rick: You have the 10 x 10 deck, listed for \$1250? (Yes) Is that what it cost to build a deck these days? (According to Marshal and Swift, yes.)

According to their information there is no basement finish.

Dick's recommendation is land at \$6,250, buildings at \$74,400, for total valuation of \$80,725.

Lyle: The smaller the square footage, with everything else staying the same, the higher per square footage value there is. I bet you could come up with four or five sales in that area that would support that value.

Protest Number 105: Lance and Kathleen Martin did not appear before the Board

This is house value only. IOLL on McGinty's land.

Rick: This sits on Josephine McGinty's land, just a little square house, it has a little porch where you walk up into it, has a few trees planted around it. It is nothing special, it has a basement, but I can't say whether it's finished or not.

Dick's recommendation on the house is \$65,065.

Board agrees.

Rick: We'll go out there and look at this. We'll go out and take a look at it.

Protest Number 106: Luis Guzman did not appear before the Board

Dick's recommendation is \$61,730 total value, land being valued at \$12,780 and house value at \$48,950.

Protest Number 107: Robert Powers did not appear before the Board.

Dick: He paid 239,000 for it in 2001, we have it valued at \$206,440.

These are condos.

Lyle wants to know why they were valued at 162,000 last year. Dick said it was part of the revaluation process.

Dick is recommending \$206,440 for total value. Land should be valued at \$44, 840 and the house being valued at \$161,600.

Board recessed for lunch at 12:29 p.m.

Board reconvened from lunch at 1:48 p.m. Jackie was absent, arrived at 1:50 p.m.

--note: Board was to reconvene at 1:30 p.m. three Board members were 18 minutes late in arriving back from lunch, because they went to visually inspect the McGinty land.

Protest Number 145: Sue Edlund appeared before the Board

Sue: You have the valuation on our house at \$127,235. I have an independent appraisal report for \$100,000.

Lyle: Is that a modular? (Yes.)

Dick: I refigured and came up with a total valuation of \$106,715, but I would like to do some further review.

BOARD OF EQUALIZATION

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Lyle is familiar with the appraisers work, and he does do a good job.

Rick asked Sue what she thought of \$106,000 valuation, Sue feels that 100,000 would be more appropriate since she has the appraisal for that. She lives on gravel, there are no paved streets. was valued at \$115,285

Protest number 146: Donald and Dixie Miller appeared before the Board

Don feels the valuation is too high. It came up to 155,000 from 111,590. It is newer construction started about two years ago, is not finished. He also feels that the RV court that moved in next door to him also lowers his property value.

Dick: He was caught in the TERC raise. I reviewed it, and they put up 5% functional on it for the stuff not yet finished and came up with a new valuation of \$124,440 total value, land valued at \$22,800, and house valued at \$101,640 (same as his request.)

We're at \$64.54 a square foot with no basement.
Board agrees.

Discussion about how this land compares to the McGinty land.

Protest Number 108: Felipe Castaneda did not appear before the Board

This is a mobile home. Dick is recommending \$4600 or no change from his valuation.

Protest Number 110: Peggy Jacobsen did not appear before the Board

Dick: This is a 1988 mobile home. I ran it back through and came up with \$15,725. It is 16 x 67.
Board agrees.

Protest Number 111: Raymond Nelson did not appear before the Board

Dick: It is a strange little house. I'm recommending a total valuation of \$48,130 with 14,455 on the land and \$33,675 on the house.

Jackie says the house is not much. It's a couple sheds that are hobbled together.
There 832 ft.².

Rick thinks the land is too high at \$14,455, but there is a homesite value of \$9,080 on the first acre with the rest being valued on that land. There are 3.86 acres. Dick says he cannot monkey with the land. Lyle says we have to be consistent with the land. The houses are subjective, but we have to be consistent with the land.

Protest Number 114: Bernard Rush did not appear before the Board

Dick: he was in and visited with me, and that is where the 164,770 came from. That's the recommendation I told him I was going to bring to the Board.

Lyle: so that is your recommendation, the 164,770 (yes). So it has gone down? (yep)
There are 141.93 acres.

--it is that owned from \$169,365 last year.

Protest Number 115: Joe Schovanec did not appear before the Board

I was in the house when the picture was taken and the house isn't very much. The main thing he's got going is that metal building. I consider the house wore out. The raise is just the way it came out of the computer. Dick recommends no change from his recommendation for total value of \$35,090, land valued at \$23,285 and the house valued at \$11,805.

Board agrees.

Protest Number 116: Robert and Pat Blessing did not appear before the Board

Dick's recommendation is the land valued at \$19,980. House valued at \$77,090 for a total valuation of \$97,070.

Board agrees no problems.

Protest Number 117 Marvin and Mae Reuter did not appear before the Board

Dick's recommendation is land valued at \$14,400. The buildings should be valued at \$122,580 for a total valuation of \$136,980. This comes out to about \$92.30 square-foot.

Board agrees.

Protest Number 119: Tim Varvais did not appear before the Board

Dick's recommendation is \$97,655 for a total value. This was one of those things were Dick had himself on 30th Street instead of north and had the lot listed wrong. Land should be valued at \$8,975 and the house to be valued at 88,680, which works out to be about \$71.81 per square foot.

Because of the total reval it went down from 110,640 last year.

Lyle thinks a square foot price is low. Lyle says it went from 110,000 last year down to 102,000 this year. Dick says that last year's values have no relevance on this year's because of the revaluation of property. The reason it went down from 102,000 to the 97,000 is because he had it in the wrong district and had the lot listed wrong. Lyle says that houses in that area have been going for more than \$71 a square foot. Dick wants the Board to keep in mind that 512 ft.² of the house sits on a slab. Dick says the inside is not too bad. Lyle thinks we should leave it at the \$102,140 valuation, that still comes out to \$75 a square foot and is still \$8,200 less than what he was valued at last year.

Board's recommendation is for the land to stay at \$8,975. The house should be valued at \$93,165, for a total valuation of \$102,140. No change from last year.

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Protest Number 81: Lamont Peters appeared before the Board

Dick's new valuation is 89,570. Lamont has no problems with this valuation. He just bought the house a year ago for 88,000. He believes 89,000 is much better than the 97,000 original value.

Land valued at 9370 and the house is valued at \$80,200.

Board agrees.

Protest Number 120: Carrol Muff did not appear before the Board

Dick has \$9,465 on the little house and \$52,025 on the big house for a total of \$61,490 on both houses. The land should be valued at \$62,050. The little house is not much according to Rick. Total valuation of the property is \$67,740.

Protest number 121: Carrol Muff Jr. did not appear before the Board.

Dick's recommendation is for a total of \$245,510. Land valued at \$30,000 house valued at \$215,510. There is a total of 2163 ft.², three-car garage, hundred percent brick, pool, partition finish in the basement, etc.

Lyle wants to know if Dick has sufficient sales data in that area. Dick says we do not have a ton of sales in that area, but when we throw everything into the mix this is how it comes out.

Bill thinks this is too high, but that the 228,000 is probably better. He doesn't believe there's a house and sales with 250,000.

Rick believes 230 is closer.

Lyle says about \$17,000 increase over last year. The issue isn't on how much it was last year, or how much increased issue. The issue is whether or not we have it valued correctly.

It comes out to be 113.50 a square-foot.

Dick will review further and get back to Board

Protest number 158: Dennis Reinert appeared before the Board.

Dick had the 5 acre parcel designated as rural residential. When the Reinerts bought it back in the seventies they went planning and zoning to get it moved to agricultural residential, but they would like the Board to know that all they do is farm it. There are no buildings on it. It is strictly farm ground.

Dick: We went ahead and moved this into farm ground. So we are looking at this as AG ground. The value we have on it as farm ground at \$6,550.

Protest number 159: Dennis Reinert appeared before the Board.

We have two houses on 40 acres. We built the house there four years ago, and there is a farm house that has been there since 1861. The old farmhouse is platted off as 1 acre. Our protest is that when we are done with the land, and when we sell it off, it will more than likely be sold as acreage's. This being said, when it comes to acreages the outbuildings have no value. They have value to me, as we use them, but especially when it comes time to finance the buildings have no value as far as that. That being said, in all actuality our outbuildings have no value.

Dick: I would like a little more time with this one and bring back a recommendation to the Board.

Protest number 148: Renate Reiss did not appear before the Board

Dick: This got caught in the raise. She came in and we visited. I came up with a new recommendation of \$68,100. Land being valued at \$10,125 and the house valued at \$57,975.

Protest Number 122: Nancy Giese did not appear before the Board

Lyle feels this lot value is very cheap. But it is an odd shape lot. Feels \$94.45 a square-foot is accurate and it looks good to him

Bill: Feels it's awful high. He paid 155,000 for it and 98, and now it is valued at 186,000?

Rick doesn't know what to think, he doesn't know of any houses that have sold in that area. So he's not sure what they are going for out in that area. Feels both this house and Muffs is too high.

Dave has seen sales out in that area that are high.

Lyle doesn't feel we can use Muff's house as a comparable, when we haven't made a decision on that one yet.

**Dick got his sales history book for that area and gave comparable sales for both houses in the area.

Board agreed that values were correct on Protests 121 and 122.

Protest Number 123: Carrol Muff did not appear before the Board

Board agrees with Dick's recommendation \$182,470 total valuation, house valued at \$162,060 and land valued at \$19,075.

Protest Number 160: Jeff Torticill appeared before the Board

Dick: Jeff was in and we talked about this land, this is a piece of land that he bought that is kind of land locked, and is adjacent to his property. I don't believe anyone can ever build on it, because there is no access. I reviewed the property and came up with a new recommendation of \$2635.

Jeff: Has a little over 5 acres (6.2 acres), that is up and over the bluff on the backside. The only reason I was interested in it is because it abuts my land. There is no access to it and I do not believe that you could put a road in to it either. I only paid \$500 for which I know is more than fair. It is solid timber you couldn't even run cows up there.

Bill feels it's awful high for ground you can't do anything with.

Board agrees that \$1500 sounds like a more fair assessment of the land.

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Protest Number 161: Jeff Torticill appeared before the Board.

Dick: This was caught in the increase. There are 8 1/2 acres. My new recommendation is for the land to be valued at \$18,915 and the house to be valued at \$109, 810, for the total valuation of \$128,725.

Board agrees.

Protest Number 125: Eunice Hansen did not appear before the Board

Rick feels that they should go with Dick's recommendation that \$132,855. That figures out \$103.28 a square-foot. It is partial brick. House valued at \$119,455 with land valued at \$14,400.

Board agrees.

Protest Number 126: Shirley Livingston did not appear before the Board

Dick's recommendation is for the land to be valued at \$11, 265, the house to be valued at \$102, 245, for a total valuation of \$113,510. This works out to be \$72.81 a square-foot. This is down from \$122,065 last year. Dick said that is just the way it works out. The house is 24 years old.

Protest Number 127: Beverly Rysavy did not appear before the Board

Dick's recommendation is for the land to be valued at \$14,200 with the home being valued at \$103,440 for a total valuation of 117,640. Figures out to be 79.49 a square-foot.

Lyle and Rick do not believe that this is an accurate value. Lyle's personal opinion is that it was too high at 97,400. You have the sewage ditch and the sewage drainage in its backyard.

The figure came from the total revaluation process.

Board feels they should leave it at \$97,400, or the same as last year. Dick would like the land to stay valued at \$14,200, which would make the house \$83,200. Dick said that there is 1480 square feet partition finish in the basement.

Protest Number 128: Marlyn Stewart did not appear before the Board

Dick: I have the land valued at \$95,980, a house in building total of \$79, 235, for a total of \$175,215. She thought this was appropriate.

Board agrees.

--It has been at \$189,525 for the last 2 years.

Protest Number 75: Donald and Nyla Miller appeared before the Board

Dick: They were caught in the TERC raise. I'm recommending a land value at \$24,070, an improvement value of \$90,145, for a total value of \$114,215.

The Millers agree sounds fair.

Protest Number 129: Fred Penner did not appear before the Board

Dick: The only thing he's protest is the land value in this part of Pioneer Village, where I had it on the wrong side of 30th Street. That would bring his land value to \$15,000.

There was discussion about his house being valued at \$102 a square-foot. When the prior homes in his area have been valued around \$90 a square-foot or lower.

His valuation went from 94,000 to 130,000 (originally).

Board feels they have him valued too high on the house.

The Board compared his house to several other houses in his area. Penner has more square-foot of finished basement than the other comp has square-foot of basement.

Rick: Just taking the 1196 times 74 gives you a value of \$88,504 on the house. Plus 15,000 for land, would give you 103,500 (rounded).

Board agrees.

Protest number 162: Donald and Ila Miller appeared before the Board

There are two parcels on one protest. So they are listed as protest number 162, and protest number 162.5.

This parcel includes the house and 140.66 acres

Miller: I was in with Mr. Erickson the other day, and he lowered it to \$117,140. There are 100 acres of timber pasture on this parcel and the best he can do on that is \$16 an acre for cash rent. And that doesn't even pay for the spray and fencing.

Dick: The new land value as of \$73,840, the total building value at \$43,330 for the total of \$117,140.

Miller: And that house was there when my parents bought it in 1913, so it has a little age to it.

Board agrees

Protest number 162.5: Donald and Ila Miller appeared before the Board

This parcel is 160 acres, all land, and it didn't change from the previous years. So 108,530 is what I have on it. There are about 20 acres of waste of this land. Understand that there was no change from last year.

--Went on to complain to the board about the condition of the road in front of his house.

Protest Number 130: Don and Judy Saeger did not appear before the Board

Dick's recommendation is a total valuation of \$79,295 with a house value of \$71,485 and a land value at \$7,810.

Board agrees that looks fair.

Its went up 7000 over last year

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest number 131: Corey Hofmeister did not appear before the Board

Dick: This is a trailer house that sits right across from Peavy Grain.

Dick's recommendation is \$12,495 on land, \$61,710 on the house, for a total of \$74,205.

This is a modular house that sits on a crawl space, not a basement. It has 1104 sq ft..

Lyle: I personally feel the 68,000 that he paid for it was plenty.

Board agrees with the \$68,000 value. Land to stay at \$12,495, buildings at \$55,505, total valuation at 68,000.

Protest Number 133: Floyd Koskovich did not appear before the Board

Dick's recommendation is \$105,480, buildings valued at \$90,390, and land valued at \$15,090.

There is 1086 sq ft., that is finished in the basement, and it's all brick instead of siding.

Dick does not remember if he has talked with this person.

Lyle feels it's pretty hard to argue against this valuation.

--Maddie explains homestead exemption.

Protest number 134: Vernon Vakoc did not appear before the Board.

This is a duplex with full finish up and down. Dick's recommendation is for a total valuation of \$81,840, land value at \$7,670, and a building value at \$74,170.

Board feels that this valuation is appropriate.

Protest Number 135: James and Connie Breaman, did not appear before the Board

Dick's recommendation is \$111, 245, buildings being valued at \$101,875 and land valued at \$9,370. This comes out to \$80.60 a square-foot.

Board agrees

Protest Number 137: Kerry Longwell appeared before the Board at 1:30 p.m.

Dick's recommendation is \$109,940 with a land value at \$16,105 and a building value at \$93,835.

Board agrees. \$91 a square-foot, one-bedroom (listed), finish in the basement

Protest Number 138: Gaudaalupe Murguia did not appear before the Board

According to Dick's records there is a garage. According to his protest form, the garage burned down. Dick will look into this and get back to the Board.

Protest Number 139: John Fader did not appear before the Board

Dick: I have it at 77,000 and he has an appraisal from 2003 for \$70,000.

There's no garage and the land valued at 14,340. He's selling it on contract... the Board feels 70,000 is appropriate. Land value stays at 14,340 and house is valued at \$55,660.

Protest Number 140: Verne Appleton did not appear before the Board

The total value at \$62,720, looks okay to Lyle. The house has very little basement, only about 300 sq ft.

Dick's recommendation is that \$62,720 with land valued at \$12,495 and buildings valued at \$50,225

Protest Number 141: Scott Hulit did not appear before the Board

Lyle: I like that 37,655.

Rick: I don't know that seems a little bit high to me.

Dick: He bought it for 42,000 in 2002.

Dick's recommendation is for \$37, 655, with the land at 22,310 and the house at \$15,345.

Protest Number 142: Bernard Lantz did not appear before the Board

Dick's recommendation is 81,600 with the land valued at \$7,810 and the house, valued at \$73,790.

We just valued the last one in that area at \$74 a square-foot and he is not far from that.

Board agrees

Protest Number 143: Gabriel Rodriguez did not appear before the Board

This is two houses. Lyle does not believe that the small house outback is livable anymore, but Dick believes that they read did it.

Dick's recommendation is \$12,495 on the land, \$55,265 on the big house, \$10,410 on the small house for a total valuation of \$78,165.

Lyle feels that until we get inside it and see what they have all redone, 78,165 sounds reasonable.

Protest number 144: Gabriel Rodriguez did not appear before the Board

Dick's recommendation is \$39,745

Lyle: There is no basement. I think we should just go with what they asked for at \$36,250 with the land valued at \$6,250 and a house valued at \$30,000.

--this is down from \$36,795 last year.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 147: Glen Erickson did not appear before the Board

Dick's recommendation is for \$122,275 with a house valued at \$112,895 and a land value at \$9,390.

Lyle wants to know if there is rural water to the house, because if not that makes a huge difference. Rick says that he knows that there is rural water up to the house because he farms around there.

He gave 136,000 for it in 2000.

Protest Number 149: Gary Kampfe did not appear before the Board

He was in and Dick talked to him. Dick's recommendation is for the total valuation to be at \$24,700 with a land value at \$21,565 and a building value at \$3,135.

Protest Number 150: Sallie Book did not appear before the Board

Dick's recommendation is \$128,445. It was part of the increase. Land is valued at \$14,080 and buildings valued at \$114,365.

The Board agreed that it was reasonable.

Protest Number 151: Sallie Book did not appear before the Board

This is the same thing as the last one, so the total valuation would be \$128,445.

Maddie feels that there is a difference in land—Dick and Maddie were discussing.

Dick is going to have to come back to this one...he has the wrong property measurement.

Protest Number 152: Sallie Book did not appear before the Board

This one is a little bit bigger than the last two. Dick's recommendation is \$143,135 with the land valued at \$22,765 and the buildings at \$120,370.

Protests Number 153: Sallie Book did not appear before the Board

Dick: It is 7/100 of an acre, and that's how we have it valued. Total value \$1645.

Rick: What does that come out to a front foot? (\$41.00 a front foot.)

Protest Number 154: Sallie Book did not appear before the Board

Dick's recommendation is for land of the valued at \$16,430, house valued at \$104,150, for a total valuation of \$121,280.

Protest Number 156: Tom Gesell did not appear before the Board

Dick: He came in, and we talked, and I went out and reviewed the property, and he is correct with what he says...termites have eaten floors, parts of the walls are gone. It looks good on the outside but on the inside it is a mess. Nobody is living in it, it is not livable. They are working on it, but it's still not livable.

Dick's recommendation is a total valuation of \$23,105, with land valued at \$7,810 and the building valued at \$15,295.

It was valued at 45,000 last year.

Protest Number 157: Willis Roeber did not appear before the Board

Dick: This is a piece of ground 2.62 acres. It is not AG land but part of a rural acreage. It got caught in the TERC increase which raised it to \$5,950. It changed class of property from AG land to rural acreage and then added the TERC percentage.

Protest Number 163: James Huggenburger did not appear before the Board

Dick: 2.3 acres with a 32 x 40 pole shed on it. It is a house with no basement finish-normal quality home. With land and everything we ended up at \$77.77 a square foot. We are at 118,825. Newer home built in 1997.

Dick: I need to adjust the land...land should be at 12,625 with buildings at 108,065 for a total of \$120,690.

The Meeting was recessed until July 8, 2004 at 9:00 AM

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD OF EQUALIZATION
JULY 8, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 8:58 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, and Chair Lyle Todd.

Absent was Commissioner Rick Bousquet.

Protest Number 164: Bradley Strong appeared before the Board at 9:00A.M.

Mr. Strong feels that a 43,000 increase in valuation is obsessive. Neighbor's homes have sold in the 130,000 range with more square footage than his. He doesn't feel his house would bring what it is being valued at.

Dick's new recommendation after talking with Mr. Strong is: land valued at \$15,975, the house valued at \$127,280, with a total valuation at \$143,285. This figures out to about \$93/ sq. ft. which is in line with other houses in the area.

Board agrees with recommendation.

Protest Number 112: Jack Peterson appeared before the Board at 9:04 A.M.

This is a 10' strip of land located next to his house. It currently is valued at a higher per foot value than the land his house sits on.

Dick said that the land is in a different subdivision from his house and was being valued on a square footage rather than front foot value. After recalculating, Dick's new recommendation is at \$142/ front foot, for a total of \$1420.

Board agrees.

Protest Number 113: Jack Peterson appeared before the Board at 9:09 A.M.

This is a lot (64' x 110') with a 24' x 30' garage on it. The garage is used for storage only. Mr. Peterson wants to know why lot values jumped so high in the past year.

Dick explained that we did a total revaluation of South Sioux City and that lot values are based on what is selling in the area. He also went on to explain that he has sales history to back up his figures at \$213/front foot in that area. Dick's recommendation is that the land be valued at \$13,630, with the building valued at \$8785, for a total valuation at 22,415.

Board agrees.

Protest Number 165: Carl Hinds appeared before the Board at 9:27 A.M.

This is a ½ acre piece of land that Mr. Hinds bought at a tax sale.

Dick has it valued at \$4695.

There is city water hookup, but it has a septic system.

Protest Number 166: Carl Hinds appeared before the Board at 9:27 A.M.

This is a ½ acre piece of land that Mr. Hinds bought at a tax sale.

Dick has it valued at \$4695.

There is city water hookup, but it has a septic system.

**protests #165 and #166 are being looked into further. As stated, there is city water and septic tank, but both parcels are too small to build on. If the septic system meets the state regulations, you would need both parcels to build. It is in a platted area, but no one is sure on the zoning of the land.

Protest Number 167: Carl Hinds appeared before the Board at 9:25 A.M.

This was another property that got caught in the TERC increase. Dick's recommendation is that the land be valued at \$9390, with the buildings valued at \$35,590, for a total valuation of \$44,980.

Mr. Hinds feels that the property is less than the 1 acre the legal says it is. Dick said that is something he would have to get surveyed.

--This value is less than last year's.

Board agrees.

Protest Number 168: Carl Hinds appeared before the Board at 9:21 A.M.

Dick's recommendation on this property is for the buildings to be valued at \$15,525, with the land valued at \$9975 for a total valuation of \$25,500. This value works out to be \$29.86/sq.ft. Mr. Hinds bought this in 2003 and paid \$47,000.

--This value is less than last year.

Board Agrees.

Protest Number 169: Carl Hinds appeared before the Board at 9:16 A.M.

Mr. Hinds wants to know why his property went up 18% last year and 18% again this year.

Dick said that this was part of the Suburban TERC increase and after speaking with Mr. Hinds and reviewing the property his recommendation is that the house be valued at \$124,000, with the land valued at \$9390, for a total valuation of \$133,390. This value figures out to \$74.19/ sq. ft. Which is less than Mr. Hinds requested.

BOARD OF EQUALIZATION

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--This value is less than last year's value.
Board agrees.

Protest Number 170: Patricia Billups did not appear before the Board

Dick's recommendation is for the land to be valued at \$15,000, house be valued at \$116,950, with a total valuation of \$121,425. This value figures out to be \$91.99 per square foot. Dick said that this is one of the ones in Pioneer Village that he had valued as south of 30th Street.

Board agrees.

County Clerk Ted Piepho left at 9:45 due to illness.

Protest Number 171: Mark and Pam Stines did not appear before the Board

Dick: This is two lots in Dakota City at the 100' x 150' and valued a front foot basis. We have sales in the \$7,500 range and we have sales in the \$11,000 range, which would average out to be about \$9,000, which is where we have this property valued. We were low on Dakota City lot values.

It does have a gravel street in front.

Protest Number 172: Mark and Pam Stines did not appear before the Board

Dick's recommendation is \$10,585 on land, \$84,680 on the house, for a total valuation of \$96,070. Value figures out to a per square foot value of \$87. Dick went on to say that they do not have as good a handle on lot values in Dakota city as they do in South Sioux City. Dick recalculated everything on this property, and this is where it came out to. There is 800 ft.² of partition finish in the basement.

Board agrees that looks marketable.

Protest Number 174: Antonio Garcia did not appear before the Board

Mr. Garcia bought this property almost a year ago for \$60,000. Dick's recommendation is for the land to be valued at \$5,680, the buildings to be valued at \$58,880, for a total valuation of \$64,705. This comes out to be valued at \$65 per square foot. It is a nice, clean, updated house with a finished basement.

Board agrees

Protest Number 175: David Limon did not appear before the Board

Dick: This is the 1974 mobile home on Atokad. After running the depreciation, I am recommending \$4995.

-- This is less than it was valued at last year.

Protest Number 177: Nellie Mae Anderson did not appear before the Board

Dick: This was part of the TERC raise. I am recommending for the land to be valued at \$11,735, the house to be valued at \$112,755, for a total valuation of \$124,670. This value figures out to be \$84 a square foot.

Protest Number 179: Harold Moes did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,025, buildings to be valued at \$102,405, for a total valuation of \$118,430. This value figures out to be \$89.99 a square foot.

-- This valuation is less than last year's.

They have an appraisal for the house at \$132,000. The Board feels that this is closer to the actual value. The Board's recommendation is for the land to be valued at \$16,025, buildings to be valued at \$115,975, for a total valuation of \$132,000. This value figures out to be \$100 per square foot.

Protest Number 180: Lynne Kinsey did not appear before the Board

Dick: This is a mobile home that got caught in the TERC increase. I am recommending \$29,015 for a value on mobile home.

--This value is down from last year's value of \$43,000.

Protest Number 181: Cathy Harsma did not appear before the Board

Dick's recommendation is for the land to be valued at \$8,380, buildings to be valued at \$82,765, for a total of \$91,145. This value figures out to be \$90.42 a square foot.

This house is 50 years old and has 536 ft.² of partition finish in the basement. There is a solid wall porch that is attached to the garage worth \$7,200. Pam feels the value is too high.

The Board feels that this value is too high. The Board's recommendation is for a total value of \$85,680, land to be valued \$8,380, and improvements to be valued at \$73,300. This value figures out to be \$85 a square foot.

Protest Number 182: Steven Schneider did not appear before the Board

This is a commercial property. Dick's recommendation is for the land to be valued at \$29,555, the building to be valued at \$16,885, for a total valuation of \$46,440.

Board agrees.

Protest Number 183: Warren and Margie Jensen did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,700, buildings to be valued at \$47,900, for the total valuation of \$64,600.

Dick has this one listed as average condition, but Pam feels it's badly worn. There is 6.19 acres.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 184: Gene Cantrell did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,930, the buildings to be valued at \$101,720, for a total valuation of \$111,650. This value figures out to be \$70.31 a square foot. This did get the TERC increase and there are 1.23 acres. This was reduced from last year because the process of running everything through the functions on the computer. Dick took the 17% TERC increase off everything except for the land.

The Board feels that this is too low. The Board's recommendation is for the land to be valued at \$9,930, buildings to be valued at \$115,070, for a total valuation of \$125,000. This value figures out to be \$79 per square foot.

Protest Number 185: James and Mary Kellen did not appear before the Board

Dick's recommendation is for the land to be valued at \$8,975, buildings to be valued at \$86,375, for a total valuation of \$95,350. This value figures out to be \$77.39 a square foot.

Protest Number 186: Vanessa McGinty did not appear before the Board.

Dick's recommendation is for the land to be valued at \$8,520, the building to be valued at \$85,605, for a total valuation of \$94,125. This value figures out to be \$66 a square foot. She has a market analysis done valuing the property closer to \$68,000, but these are not to be used for tax or valuation purposes.

There are 459 ft.² of partition finish in the basement, and the house was built in 1928.

Lyle feels that this value is too high.

Dick said that he remeasured and revalued the house. His data came out of the sales files.

Bill feels that the age and location are depreciation factors.

Lyle feels that the mid-seventies would be more appropriate. The Board's recommendation is for the land to be valued at \$8,502, the house to be valued at \$66,480, for a total valuation of \$75,000.

**Dick drove by at lunch, and feels that the Board's recommendation is more appropriate.

Protest Number 173: Fred Stinger appeared (in place of Jerry Stinger) before the Board at 10:41 A.M.

Fred shared a list of comps that Jerry made. In the average selling price was \$52 a square foot.

Dick's recommendation is for the land to be valued at \$13,720, the house to be valued at \$78,715 for a total valuation of \$92,435. This value figures out to be \$80.80 a square foot.

Dick reiterated the sales period that he has to work with: July 1, 2001 to June 30, 2003, and that Jerry's comps are not within that area.

The Board feels that the \$92,000 value is comparable to what we have been looking at. There are 915 ft.² of partition finish in the basement.

Bill feels the jump is too high.

Chair Todd called a break at 10:50 AM

The Board reconvened from break, at 10:58 a.m.

Protest Number 176: Robin Bobier appeared before the Board at 10:58 A.M.

Dick explained that his recommendation was for the land to be valued at \$20,595, buildings to be valued at \$116,705, for a total valuation of \$137,300. This value figures out to be \$80.96 a square foot. He went on to explain that this is a lite-form house and that he has no comparable sales data, so he was very conservative on the valuation. There is no modification in the system for lite-form house, so he put in an 8% functional depreciation.

The house is on gravel road and has rural water and a septic system

Board agrees

Protest Number 178: Louisa Munoz (for Santiago and Ana Munoz) appeared before the Board at 11:04 A.M.

Dick's recommendation is for the land to be valued at \$8,520, the buildings to be valued at \$91,670, for a total valuation of \$100,190. This value works out to be \$85 per square foot.

Board agrees.

Protest Number 192: Robert and Heather Grandgenett did not appear before the Board

Dick's recommendation is for the land to be valued at \$6,520, the buildings to be valued at \$49,940, for a total valuation of \$56,365. This is a 1972 mobile home.

They did pay 77,000 for it 1999.

Board agrees.

Protest Number 193: Lowell and Nancy Beerman did not appear before the Board

This property has 81 acres and the house is on the same parcel. The first house has 1816 ft.² was new in 1998 and a second house has 1180 ft.² and was new in 2002. Dick's recommendation is for the land to be valued at \$36,885, value of both houses at \$145,535, for a total valuation of \$182,420.

There are 2 acres of home sites, and both houses are modular.

Board agrees.

Protest Number 194: Keith and Betty Oatman did not appear before the Board

After the protest, Dick reviewed the property and after running the new figures, the property came out to be valued higher than the original protested amount.

Dick's new recommendation is for the land to be valued at \$11,735, the buildings to be valued at \$84,620, for a total valuation of \$96,355. This value figures out to be \$88.89 a square foot. There are 704 ft.² of finish in the basement.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 196: John Anderson did not appear before the Board

This is a piece of land - 5.6 acres that got the TERC increase. Dick chose to leave the increase on the land. It is valued as an acreage, as it is not AG land.

Dick's recommendation is for it to be valued at \$9,330.

Board agrees.

Protest Number 200: Paul Loza did not appear before the Board

Dick's recommendation is for the land to be valued at \$10,650, the house to be valued at \$86,790, for a total valuation of \$97,440. This value figures out to be \$75 a square foot. Sales history on this house: the house sold in 2000 for \$87,000 and then again in 2001 for \$70,000. There are three lots and 456 ft.² of partition finish in the basement.

Board agrees.

Protest Number 187: Percival and Jeanne Wolf appeared before the Board at 11:31 A.M.

Dick's recommendation is the land to be valued at \$28,125, buildings to be valued at \$118,965, for a total valuation of \$147,090. This value figures out to be \$76.04 a square foot. He went on to explain that the square foot value is low, because it is a first home and he has no sales data to support a higher figure.

Mr. Wolf explained that they have had a lot of problems with the walls, he has had to put anchor systems in and will have to put more in the summer. He has to redo the entire floor because of cracking cement and that his land along the river bank is eroding into the river.

Board agrees.

Protest Number 188: Percival and Jeanne Wolf appeared before the Board at 11:40 A.M.

There are two lots and Dick has them valued at \$7,500, or a 3750 per lot. There is sewer and water to these lots and they are valued \$150 per front foot basis.

Board agrees.

Protest Number 189: Percival and Jeanne Wolf appeared before the Board at 11:42 A.M.

There are four lots here and Dick has them valued at \$11,250 or \$2812 per lot. Again, these have sewer and water and Dick explained that they were less per lot, because as the lots get bigger the price dribbles down.

Mr. Wolf has had the lots for sale for about three years, the highest offer he has had for all six lots is \$18,000.

Board agrees.

Chair Todd called for a lunch break at 11:49 a.m.

The Board reconvened from lunch at 1:30 p.m., Commissioner Miller was not present. Commissioner Miller arrived at 1:32 p.m.

**Dick Erickson asked to revisit protest number 186, McGinty. He feels that after driving by and looking at the house at lunch, that the Board's recommended value of 75,000 was plenty. He will review the properties again, and try to get a value closer to the 68,000 they requested.

Protest Number 201: Alice Stogdill did not appear before the Board

Dick's recommendation is the land to be valued at \$8,945, house valued at \$77,060, for a total valuation of \$86,005. This value figures out to be \$97.29 a square foot.

It has a full finished basement. It is a small house there for the cost per square foot raises. He has an appraisal for 79,000 and Dick feels comfortable with his valuation being within the 10%.

Board agrees.

County Clerk Ted Piepho left at 1:35 p.m. due to illness.

Protest Number 202: Patricia Polley did not appear before the Board

Dick's recommendation is that the land be valued at \$8,875, house be valued at \$68,040, for a total valuation of \$76,915. Dick took off a functional depreciation for the walls and there is no garage.

Board agrees.

Protest Number 203: Dan Bowman did not appear before the Board

The house is 74 years old and there is a house and a mobile home on this property.

Dick's recommendation is for the land to be valued at \$13,625 with the buildings to be valued at \$36,325, for a total valuation of \$49,950.

Board agrees.

Protest Number 207: Carrol Sigaty did not appear before the Board

This is a modular home that got the TERC increase. It has a full basement, and Dick gave it a 20% economic depreciation for the neighborhood.

Dick's recommendation is for the land to be valued at \$3850, the buildings to be valued at \$63,020, for a total valuation of \$66,870. This value figures out to be \$49.75 a square foot.

Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 208: W. James Adkins did not appear before the Board

Dick: This is a radio tower or sell tower and we had the incorrect measurements. My new recommendation is for the land to be valued at \$10, 800, the buildings to be valued at \$75, 390, for a total valuation of \$86,190.

Board agrees.

Protest Number 209: Terry Bowman did not appear before the Board

Dick's recommendation is for the land to be valued at \$3680, with the buildings valued at \$82,825, for a total valuation of \$86,505. This value figures out to \$70.22 per square foot. The house is 4 years old. There was discussion about there being 2 detached garages as only one shows up on the property card. Dick said that one garage is on another parcel of property, and not part of this protest.

Board agrees.

Protest Number 210: James and Phyllis Todd did not appear before the Board

This is a mobile home that got the TERC increase. This is a mobile home. They have built a wall around the house and sided that, but it is still up on blocks, and is still a mobile home. Dick's recommendation is for the land to be valued at \$8,450, the buildings be valued at \$60,610, for a total valuation of \$69,060.

Protest Number 211: Roger VanFossen did not appear before the Board

Dick's recommendation is for the land to be valued at \$4550, buildings be valued at \$78,095, for a total valuation of \$82,645.

There is a 1350 ft.² poll shed.

Board agrees.

Protest Number 190: Duane Gottsche appeared before the Board at 1:58 P.M.

Duane was in and talk to Dick, Dick's recommendation is for the land to be valued at \$11,360, the buildings to be valued at \$72,990, for a total value of \$84,350. This value works out to be \$81.11 per square foot.

Board agrees.

Protest Number 213: Richard and Janet Durant did not appear before the Board

There is a two-car detached garage and 670 ft.² of finish in the basement. Dick's new recommendation is for the land to be valued at \$12,780, the house to be valued at \$70,140, for a total value a \$82,925. This value figures out to be \$95.98 per square foot.

Board agrees.

Protest Number 215: Sharlyn Iversen did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,465, with the buildings valued at \$49,625, for a total value of \$61,090. This figures out to be \$29.34 per square foot. This was part of the TERC increase, and there are 2.05 acres.

Board agrees.

Protest Number 216: Neil Krumwiede did not appear before the Board

There are 4 1/2 acres of land. Dick's recommendation is for the land to be valued at \$14,355, with the buildings valued at \$64,645, for a total valuation of \$79,000.

Board agrees.

Protest Number 217: Neil Krumwiede did not appear before the Board

There are 80 acres of land. Dick's recommendation is for the land to be valued at \$56,670, the improvements valued at \$49,180, for a total valuation of \$105,850.

Board agrees.

Protest Number 219: Arlene Sudrla did not appear before the Board

Dick had an error on the land value, his new recommendation is for the land to be valued at \$22,500, with the buildings be valued at \$67,390, for a total valuation of \$89,890. This value figures out to be \$93.64 per square foot.

Board agrees.

Protest Number 191: Don and Dolores Kramper appeared before the Board at 2:20 P.M.

Mr. Kramper was in and talked with Dick. Dick's new recommendation is for the land to be valued at \$66,990, with the building valued at \$100,720, for a total valuation of \$167,710. There are 40 acres. This is less than requested amount.

Board agrees.

Protest Number 221: Wilfred Meisner did not appear before the Board

Dick's recommendation is for the land to be valued at \$12,495, the house to be valued at \$70,205, for a total valuation of \$82,700. This value figures out to be \$71.54 per square foot.

Board agrees.

Protest Number 222: Jerry and Nancy Chester did not appear before the Board

Dick: This is a smaller house with a big garage (\$12,000 worth), some finish in the basement. My recommendation is for the land to be valued at \$25,500, the house valued at \$65,700, for a total of \$88,200. This does have a pie shaped lot.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Board feels that the lot is too highly valued. Dick's said since it's an irregular lot shape it could not be valued on front foot basis, it has to be valued as a whole lot. The Board still feels that it is too much of a value compared to the lots around it. After Lyle's calculations, the lot would have to be 105 feet wide to warrant that valuation. He said that if you took the average lot within that area you should come out with a value closer to 15,000. The rest of the Board feels that this would be more appropriate.

The Board's recommendation is for the land to be valued at 15,000, with the house valued at \$65,700, for a total valuation of \$80,700. This valuation would figure out to be \$88.48 per square foot.

**Dick will check on lot values in the area and get back to the Board.

Protest Number 197: Dean Stoos appeared before the Board at 2:34 P.M.

Dick reviewed this property after talking with Mr. Stoos, his new recommendation is for the land to be valued at \$4405, the building valued at \$3435, for a total valuation of \$7,840.

Board agrees.

Protest Number 198: Dean Stoos appeared before the Board at 2:36 P.M.

There is more building at the end of the road that sits on 1.03 acres that got caught in the TERC increase. Dick's new recommendation is for the land to be valued at \$28,065, \$7,360 value on the building, for a total valuation of \$35,425. This new value is down from last year's value of \$36,750.

The Board feels that this parcel needs to stay valued at \$36,750.

He paid 183,000 in 1997 for both parcels on protest number 198 and 199. His valuations combined are still not up to what he paid for them.

The Board's recommendation is for the land to be valued at \$28,065, the building to be valued at \$8,685, for a total valuation of \$36,750.

Protest Number 199: Dean Stoos appeared before the Board at 2:43 P.M.

Dick's recommendation after talking with Mr. Stoos is for the land to be valued at \$21, 525, with the house valued at \$119, 715, for a total valuation of \$141,240. This value figures out to be about \$85 per square foot.

--This value went down from last year.

Board agrees.

Protest Number 223: John Koskovich did not appear before the Board

Dick's recommendation is for the land to be valued at \$21,300, with the building valued at \$131,230, for a total of \$152,530.

Board agrees.

Protest Number 228: Michael LaCroix did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,940, with the building is value at \$113,475, for a total valuation of \$123,415. This valuation figures out to \$103.71 per square foot. In 1999, he paid 120,000 for it.

The Board feels that this is too high of a value. Dick says that he has sales history to support his recommendation, but the Board still feels it's too high. Dick had a -15% economic depreciation figured into his total valuation, which actually added money on to the valuation. Pam feels that this should be removed. After removing the -15% depreciation, you come up with a valuation for the land at \$9,940, the house valued at \$107,801, for he total valuation of \$117,740. This value figures out to be \$98.94 per square foot.

The Board agrees that this is a more appropriate valuation.

Protest Number 229: Timothy Monahan did not appear before the Board

Dick's said that they had the acres listed on this parcel, and reviewing the parcel to correct the acreage they found a building that they did not have included on the previous valuation, which was actually built in 2000. Dick's new recommendation is for the land to be valued at \$11,105, with the building to be valued at \$85,945, for a total valuation of \$97,050.

Board agrees.

Protest Number 230: Mark and Jill Tolstedt did not appear before the Board

This was part of the TERC increase, there are 5 acres. Dick's recommendation is for the land to be valued at \$16, 075, with the building to be valued at \$197, 045, for he total valuation of \$213,120. This valuation figures out to be \$95.27 per square foot.

Board agrees.

Protest Number 205: Paul and Ruth Foreshoe appeared before the Board at 3:10 P.M.

This is a 20 acre parcel of ground after recounting the amount of sand, Dick's new recommendation is for the land to be valued at \$30,685.

Board agrees.

Protest Number 206: Paul and Ruth Foreshoe appeared before the Board at 4:00 P.M.

This is 74 acres of land on the farm site, Dick's new recommendation is for the land to be valued at \$110,510, with the building valued at \$53,510, for a total valuation of the hundred and \$164,020.

Mr. Foreshoe said that the soil amounts and classifications on his land are not correct. Maddie explained that we have to go by the USDA survey maps given the to the assessor's office by the state.

BOARD OF EQUALIZATION

RECORD BOOK 3

To get those amounts and classifications changed he would have to go through the soil conservation office and have them come out and resurvey the land.

Board agrees with Dick's value.

Chair Todd declared a break at 3:30 p.m.

The Board reconvened from break at 3:47 p.m.

Protest Number 231: Tim and Sharon Gill did not appear before the Board

Gills paid 86,000 for this in 1998.

Dick's recommendation is for the land to be valued at \$14,175, with the buildings valued at \$64,510, for a total valuation of \$78,685. This value figures out to the \$74.51 per square foot.

Board agrees.

Protest Number 232: Bill and Patricia Wiseman did not appear before the Board

This is a TERC increase. There are 76 acres. Dick's recommendation is for the land to valued be at \$47,010, with the buildings valued at \$72,870, for a total valuation \$119,880.

Board agrees.

Protest Number 234: Ronald Cleveland did not appear before the Board

Dick's recommendation is for the land to be valued at \$7,790, with the buildings valued at \$48,910, for he total valuation of \$56,700. This figures out to the \$55.48 per square foot and was part of the TERC increase.

Board agrees.

Protest Number 235: Mary Jane Graves did not appear before the Board

This is a 1993 mobile home Dick's valuation is for the land to be valued at \$11,360, buildings to be valued at \$62,725, for a total valuation of \$74,085. This value works out to be \$46 per square foot.

There was discussion about when this was brought onto the property and whether or not it met building code for South Sioux City. It appears to have been brought in, in 2003.

Board agrees.

Protest Number 236: Cheryl Kulnar did not appear before the Board

This is a 1972 mobile home that was part of the TERC increase. Dick's recommendation is for the land to be valued at \$7,605, with an improvement value of \$24,780, for a total valuation of \$32,385.

Board agrees.

Protest Number 239: William and Tracey Corkin did not appear before the Board

Dick's recommendation is for the land to be valued at \$7,975, with a building value of \$52,330, for a total of \$60,305.

According to her comments on the protest form they added a basement in 2003. The assessor's office does not have this on their property card.

**Dick will revisit this property to double check on whether or not there is a basement, and will come back to the Board with a new recommendation.

Protest Number 240: Anthony and Kathy Bos did not appear before the Board

There are two houses on this parcel, one of them is new the other one is uninhabitable, and going to be removed. Dick's new recommendation is for the land to be valued at \$19,645, a building value of \$181,775, for a total valuation of \$201,420. There are 9.24 acres of ground.

Board agrees.

Protest Number 241: Mike and Janet Broderson did not appear before the Board

This was part of the TERC increase. Dick's recommendation is for the land to be valued at \$11,735, the buildings be valued at \$79,490, for he total valuation of \$91,225.

Board agrees.

Protest Number 243: William and Jean Hornbeck did not appear before the Board

Dick's recommendation is for the land to be valued at \$15,760, with an improvement value of \$135,990, for a total valuation of the \$151,750. This value figures out to be \$93.44 per square foot.

Board agrees.

Protest Number 244: Juan Preciado did not appear before the Board

He paid \$80,000 for the property in 2004. Dick's recommendation is for the land to be valued at \$13,630, with a building value of \$67,165, for a total valuation of \$80,795.

Board agrees.

Protest Number 245: Silberio Preciado did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,610, with the improvements valued at \$75,630, for a total of \$93,240.

He paid 88,000 for it in 2003.

This is another pie shaped lot on a cul-de-sac that Dick valued at a per lot value.

The Board feels that 88,000 is plenty. The Board's recommendation is for the land to stay valued at \$12,200, the building to be valued at \$75,800, for a total of \$88,000.

Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 246: Michael McArdle did not appear before the Board

There was discussion about curb appeal as this is just a plain looking house with a garage that is bigger than the house, but feels that Dick's valuation is correct.

Dick's recommendation is that the land be valued at \$11,360, with the house and garage valued at \$53,190, for a total valuation of \$64,550.

Board agrees.

Protest Number 247: Robert and Linda Johnson did not appear before the Board

Dick's recommendation is for the trailer to be valued at \$12,965 or \$14.03 per square foot.

Board agrees.

Protest Number 248: Carol Bligh did not appear before the Board

Dick's recommendation is for the land to be valued at \$15,975, buildings to be valued at \$50,185, for a total value of \$66,160.

Board agrees.

Protest Number 250: Lee William and Kimvyn Thingnyen did not appear before the Board

Dick's recommendation is for the land to be valued at \$7,100, with the house valued at \$74,795, for a total of \$81,895.

He paid \$80,000 for the house in 1997.

Board agrees.

Protest Number 252: Karen Bates did not appear before the Board

This is a mobile home, Dick's recommendation is for the land to be valued at \$5,540, with the building to be valued at \$29,870, for the total value of \$35,410.

--this value is lower than requested value.

--this value is lower than last year's value.

Board agrees.

Protest Number 254: John Orr did not appear before the Board

Mr. Orr purchased this property in 2003 and paid \$74,500 for it, however, it was purchased after a foreclosure, so that this is not considered a valid sale.

Dick's recommendation is for the land to be valued at \$11,340, with improvements valued at \$70,390, for a total valuation of \$81,730.

--this is lower than requested value.

--this is lower than last year's value.

Board agrees.

Protest Number 255: Carl Kneifl did not appear before the Board

This is another property in Pioneer Village that I had valued south of 30th Street.

Dick's recommendation is for the land to be valued at \$15,000, with the building valued at \$106,530, for a total valuation of \$121,530. This value figures out to be \$101.61 per square foot.

He paid 110,000 for it in 2003.

Board agrees.

Protest Number 256: Carl Hughes did not appear before the Board

Dick's recommendation is for the land be valued at \$17,720, with the buildings and valued at \$66,110, for a total valuation of \$83,830. This value figures out to be \$66.32 per square foot.

There is 468 ft.² of basement finish.

Board agrees.

Protest Number 258: Kenneth and Bettie Cooper did not appear before the Board

This house has no basement and includes 5.57 acres. This was also in other TERC increase.

Dick's recommendation is \$16,105 on the land, with an improvement value of \$111,695, for a total valuation of \$127,800.

Board agrees.

Protest Number 259: Bettie Cooper did not appear before the Board

This appears to be a modular house but we could not get inside to find out for sure.

Dick's recommendation is for the land be valued at \$5,680, with the buildings have valued at \$53,770, for the total valuation of \$59,450. This value figures out to be \$44.23 per square foot.

Board agrees.

Protest Number 265: Richard Cutsor did not appear before the Board

This is a mobile home.

Dick's recommendation is for the land be valued at \$9,390, with a building value at \$13,220, for a total valuation of \$22,610.

Board agrees.

Protest Number 267; Molly Ellen Miller did not appear before the Board

This parcel includes 18.88 acres of land.

Dick's recommendation is for the land to be valued at \$28,950, with an improvements value of \$146,195 for a total valuation of \$175,145.

Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 195: Larry Foster did not appear before the Board

This is an older house moved on to a new basement. The house is 94 years old, only has 560 ft.² and is only a two-bedroom.

Dick's recommendation is for the land to be valued at \$9,370, with an improvements value of \$38,145, for a total valuation of \$47,515.

The property card states that the property has 66 front feet but Lyle feels that it has an 88 foot lot.

**Dick will check on the lot size and get back to the Board with a new recommendation.

Protest Number 212: Margaret Martin appeared before the Board at 4:41 P.M.

This is a small, well-kept house on a corner lot with a finished basement and detached garage.

Dick's recommendation is for the land to be valued at \$17,040, with the improvement valued at \$64,545, for a total valuation of \$81,585.

Board feels more compelled to leave it where it was a last year.

The Board's recommendation is for the land to be valued at \$17,040, with the improvement value of \$58,615, for a total valuation of \$75,655.

**Dick will do a further review on this property and come back to the Board with a new recommendation.

Mary said that when she went to review this property, Margaret would not let her into the house, nor would she let her take measurements of the house.

Protest Number 204: Scott and Robin Davis did not appear before the Board.

Dick's recommendation is for the land to be valued at \$15,555, with the improvement value at \$91,040, for a total of \$106,595. This value figures out to be \$67.98 a square foot.

This is a modular home with 1568 ft.², a full basement, and 5 acres of land. It got caught in the TERC increase.

Chair Todd recessed the hearing at 4:49 p.m. on the 8th day of July, 2004 until 9 a.m. in July 12, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

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COUNTY BOARD OF EQUALIZATION
JULY 12, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 9:00 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, Rick Bousquet and Chair Lyle Todd. Also present were State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorcey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph.

Dick revisited Number 255, after certain evidence came to light, Dick changed land \$15,000, with the building valued at \$116,000, for a total value at \$131,000. He feels this more adequately reflects value as of January 1, totally redone inside...has seen all the pictures. Puts square footage up over \$105.

Lyle: We will come back and talk about this later.

Protest Number 214: Scott Beerman appeared before the board at 9:02 am

Dick's recommendation is for land to be valued at \$14,845, with improvements valued at \$85,300, for a total valuation of \$100,145.

Has talked with Dick and showed him his comparables...agrees with his recommendation.

Lyle: this looks to be online with everything else.

Board Agrees

Protest Number 218: Scott Reed appeared before the board at 9:05 am

Dick's recommendation \$94,145 total value, land valued at \$23,940, and buildings at \$70,205.

This is on a cul-de-sac out in Tompkins

Physical depreciation at 23% for a 10 year old house, Pam feels this is awfully high and wanted to know if Dick bumped that kind of high.

Dick said that is what it indicated for that kind of quality.

Pam wanted to know if that was a prefabricated house, he said no.

Part of TERC increase.

Rick feels it looks OK.

BOARD OF EQUALIZATION

RECORD BOOK 3

Scott wanted us to know that he is raising two kids on disability income so he has not done any improvements in the house for seven years

Board Agrees

Protest Number 220: Kenny McDonald appeared at 9:07 am

Dick: This was part of TERC increase. I went out and revisited this one. I actually went out and re-did everything on this one, and then coming back with a recommendation \$157,740 total value after revisit, with the land at \$10,445 and improvements at \$147,295.

There are 2 homes on this property. The sketch is correct for the out buildings and the mobile home.

Lyle wanted to know why the land dropped. Not adjusted for river frontage. That will be taken care of after this summer. He is set up as farmstead. House is 8 years old.

Board Agrees.

Rick does not understand how you can attach such a high value to river front property. You can't jump in and swim, and you can put your boat in.

Protest Number 270: Maxine Durig did not appear before the board.

Dick's recommendation is for the land to be valued at \$22,245, with the buildings valued at \$31,490, for a total value of \$53,735.

There are 15 acres of pasture land. Lyle feels houses are about \$20,000. Dick didn't change land...land should be at \$26,105, for a total of \$57,595 with the buildings staying the same. Dick did meet with them.

This did get the TERC increase.

Board agrees.

Protest Number 271: Maxine Durig did not appear before the board.

Dick's recommendation is for the land to be valued at \$26,100, with the buildings valued at \$16,185, for a total valuation of \$42,285.

Part of the TERC increase.

Pam: These houses were built in same year with about the same sq foot.?? Yet you have one valued at 31,000 and one at 16,000.

Rick...This one isn't inhabited the other one has had people living there. City water to the house, but not hooked up. They could rent, but it would take quite a bit to get it there.

Dick feels land should be consistent \$26,105 on land with a total valuation at \$42,290.

Board Agrees.

Protest Number 224: Margaret Moos appeared before the board at 9:24 am

This is Lot 5 in Fair Meadows. They have it valued at \$171,810 and she refinanced it for \$155,000-157,000 a year ago, so she feels that is a more fair value.

This was part of TERC increase: Dick's recommendation is for a total valuation at \$150,840, with land valued at \$11,735 and the buildings valued at \$139,105.

There is a detached double car garage that is actually a shed, but since it is better quality than most sheds, Dick is calling it a detached garage, even though it doesn't have an overhead door or anything. The shed/garage is the same age as the house.

Pam feels that the shed should have the same depreciation as the house since they are the same age.

Margaret feels that the square footage is wrong...difference is from outside to inside measurements. We use the outside measurements and the owners use the inside measurements.

Board feels that the total value of \$149,055 from last year is more appropriate, leave the land valued at \$11,735 and the improvements will be valued at \$137,320.

Protest Number 225: Margaret Moos appeared before the board at 9:28 am

There is no finish in the basement, declining neighborhood, basement walls need fixing, get \$680 for rent. The house is 25 years old.

Dick's recommendation is for the total value to be \$68,755, with the land valued at \$7270 and a building value of \$61485.

Rick wanted to know about depreciation percentages—age isn't a factor?

Dick explained that quality of construction is what determines the age depreciation.

Board Agrees

Protest Number 226: Margaret Moos appeared before the board at 9:31 am

The garage is in poor condition...The renters started painting but did not finish it. She feels this is a declining neighborhood there is a lot of rental property. She rents for \$475. This is a narrow lot at only 44'. Dick's recommendation is for a total value of \$60,240, with the land valued \$9370 and the buildings valued at \$50,870. Dave/Dick went through the house and feel that a higher quality and condition is deserved than the value that was originally placed on it. Garage condition is badly worn and low quality.

She doesn't think the quality is good.

The land only has an \$800 difference between the original and now.

She says that you can't get \$600/mo out of this property. It is smaller and doesn't have a garage, etc.

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Lyle says that if you are going to accept Dick's recalculations on your other properties for less, but this one comes out \$800 higher, so now you say he's not right, you need to decide one way or the other. She feels that it is close, but doesn't know why it went from \$54,000 to \$60,000.

Protest Number 227: Margaret Moos appeared before the Board at 9:37 am

This is a small house in need of repair. There are 2 bedrooms, but one is small. She gets \$475 rent, and there is no garage only a car port.

Dick's recommendation is for the land to be valued at \$9370, with the buildings valued at \$38,225, for a total valuation of \$47,595. He decided not to change it.

Pam: The garage is valued at \$1995...is that for carport?? I can't see 1900 for a flat roof car port. Lyle feels this would be a negative value. Pam said that she could handle taking this out. Lyle was surprised the City let her do that. She said it was there when she bought the house. She wouldn't be able to put a garage on that property now you would have to come in off the alley.

Dick: \$1536 after depreciation, which covers roof and concrete.

Marge: It is kind of misleading to look at it from the front, the back is chopped down it doesn't go all the way back.

Board feels it is high, Lyle doesn't feel it would bring that. Rick said if you take garage off you get \$45,600. It looks to me like that would be more reasonable.

Bill: I know that house and I wouldn't give 40 for it.

Dick asked Lyle about gross rent multiplier...Lyle said he uses about 100. Dick said that puts it at \$47,500 at 100%.

Margaret: This house has a high turn over because of size. Her current renter has been in there about a year.

Rick feels \$45,600. There is almost 700 sq ft. which figures out to be \$67/sq foot.

Lyle: doesn't feel that it would bring that. He knows that you couldn't sell it as rental property for that. The Board feels they should leave alone at \$43,950. Land should still at \$9370 and the house at \$34,580.

Board agrees.

Protest Number 233: Ron and Jean Krause appeared before the board at 9:46 am

Dick's recommendation is for the land to be valued at \$30,000.

Block 9 in DC, repeat of last year's protest. This is a bare block, with no improvements, no sewer water, or elec. No street between blocks 8 and 9, farmed 1/2 way to keep weeds down. Roads are graveled and when it rains it is muddy. And still have IBP stigma. Ron quickly gave history of property protest and assessments. He feels that board last year was oblivious to his testimony and then was flabbergasted when he got the notice that the board had raised it from \$7,500 to \$30,000, filed a protest with TERC. Got new value set at 48,000 and protesting again. Gives list of comparative evaluations, he had included 10 comparisons last year, but didn't include them this year because the one he brought in today he feels is an excellent example. Block 11, 12, and 13 in DC are right next to his property. Their new valuations of neighboring properties are at \$12,000. Group set at \$30,000 last year and was raised again this year.

Lyle: First of all nothing we do here is personal...

Krause: I am not finished. I didn't say it was personal. But I have talked to Mr. Erickson and he said he would support me on the \$12,000.

Dick: Increase was from percentage increase on all lots out there. He has taken it back to the 30,000 that the board set it at last year. Dick feels that all lots out there should be valued the same.

Krause: There are no houses along this street, and the only traffic is from IBP using it with their big trucks, whether they are supposed to or not.

Lyle: Last year the increase was trying to equalize the values of several lots. Board thought that all would be brought up to be fair, but it didn't.

Krause: I don't have them for sale because you can't sell without sewer and water...cost is unknown to do that...costly. I would like to see something done in front of you. Has another block of land (located by the legion hall) that has sewer on it, that is valued at \$21,000. Mrs. Krause remembers that last year a remark was made that Carvers should be at 30,000 also, but they weren't and they aren't even for this year.

Dick: Carvers are Protest Number 294, and I have recommended that we stay at 12,000 on that one.

Jackie: And that has no sewer also.

Dick: I believe so.

Krause: I think he has a septic system on the block where his house is.

Rick feels that if Carvers are at \$12,000 with same amenities then so should Krause. He would be satisfied at the \$12,000.

Lyle: Hindsight is perfect. Last year we felt that they should be raised and if that's not what happened then we need to look at them again. We are supposed to make everything fair.

Krause: If amenities were on there, feels that the \$30,000 would still be high, but then would be somewhat worth it, they would be saleable. I am doing my best to promote that area and get some houses down there and get some tax base there for you guys. He bought this land 30 years ago and doesn't remember what he paid for them.

Board feels that \$12,000 would be a good base for that area with same amenities.

Board agrees at \$12,000.

Protest Number 237: Mary Jo Heinemann appeared before the board at 10:08 am

Mary has already talked to Dick. Dick's feels that because of the bad location it should be valued at \$114,610 total value, with land at \$5255 and buildings at \$109,355.

Board agrees.

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Protest Number 238: Robert Brady appeared before the board at 10:10 am

This is a house on South Ridge and his valuation went up \$62,000. He has comparables of houses that have sold out in South Ridge that range from \$230,000 – \$254,000, and his is at almost 282.

Dick's recommendation is at a total value of \$252,955 (\$102/sq.ft) with land at \$22,950, buildings at \$230,005.

He has a complaint about rain runoff with drain at end of driveway and can't get help from city.
Board Agrees.

Chair Todd declared a break at 10:15 am

Reconvened from break at 10:22 am

Protest Number 272: Wayne Porter did not appear before the board.

Dick talked to him and they arrived at a total value of \$156,430. Land valued at \$16,200 and buildings at \$140,230.

Board Agrees

Protest Number 253: Irene Buck appeared before the board at 10:25 am.

Irene met with Dick and feels they came to an agreement. House is in Tompkins Addition.

Dick's recommendation is \$165,400 for total value, land valued at \$12,675 and buildings valued at \$152,725.

Updated 3 years ago, the house is 35 years old. New rooms that were added are over crawl space. The average valuation on my street is \$147,902. We resided and added the room on the north. At that time our valuation went up, but we expected that, even though when we started we were the highest on our block at \$150,000, except for one.

Irene feels that because they have followed the letter of the law and gotten building permits, etc. The state assessor has been in our house 3 times since we started remodeling. Irene feels that Tompkins needs to be updated as an addition, cops, sewer, roads, etc. so the county needs to take control of this, there are taxes being taken out of this addition that should be used on their addition.

Protest Number 242: Tom Bousquet did not appear before the board.

Tom was in and discussed with Dick and Dick re-calculated. Dick's recommendation is for the value to be at \$199,370, with the land valued at \$20,360 and buildings at \$179,010.

House was built over an older house. 90% of the house is over the old foundation. There are 9.98 acres. The Board toured this a few years ago.

Rick is related to owners.

Board agrees.

Protest Number 273: Elizabeth Kotalik did not appear before the board.

Was in and visited with Dick. Dick's recommendation is at \$74,145 for a total valuation with a land value at \$13,420 with a building value at \$60,725.

Dick is not sure where her numbers on the protest came from, they don't fit anything.

There is 25% depreciation on it, and it is at \$71.39/sq ft.

Board Agrees

Protest Number 274: Tim and Deb Frank did not appear before the board.

This parcel adjoins their land. Dick's recommendation is for the land to be valued at \$2365.

This is a 25 foot lot. It finished their side yard.

Board agrees.

Protest Number 275: Timothy and Deborah did not appear before the board

Dick's recommendation is for a \$71,660 total valuation, with land valued at \$11,905 and buildings valued at \$58,755.

Board agrees

Protest Number 257: Doug Pfeifer appeared before the board at 10:40 am.

Dick's recommendation is for a \$167,285 total value, with land at \$18,045 and buildings at \$149,240. This is at 80/sq ft on a 2 story. Sounds better to him than what was sent.

Board Agrees.

Protest Number 260: Rodney Snyder appeared before the board at 10:43 am.

Parcel of land .85 of an acre, which has a building on it from the state of NE. Roads are not bladed, nor graveled, have to mow own ditches. You can't have 2 vehicles pass or you'll be scrapping trees. People are using the end of the road as a dump, but they can't get any help from the city. No water, sewer or garbage out there. Land that adjoins is valued at \$1225 an acre, so max he should be assessed is \$1041 at .85 x 1225. He feels that if he pays taxes then he should get county amenities.

Board feels \$1040 is an appropriate value.

Protest Number 261: Rodney Snyder appeared before the board at 10:48 am

Dick: Part of TERC increase, after visiting with Mr. Snyder and reviewing the property and adjusting the land accordingly I came up with a total value of \$103,125, with land valued at \$8355 and the buildings valued at \$94,770.

Board agrees.

He doesn't understand why his property taxes are going up when the house is getting older.

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Protest Number 251: Earl Bowman did not appear before the board

Dick: \$38,090 total valuation with land value at \$8520 and buildings valued at \$29,570.

Pam: We talked about this one last year...Dick he's in every year.

Board Agrees

Protest Number 277: Cynthia Lang did not appear before the board.

\$114,020 was Dick's total value recommendation. Land valued at \$15,000 and buildings at \$99,020. The house was sold for \$110,000 in 2002.

Board agrees.

Protest Number 279: Marshall Morse did not appear before the board

This is land only. It is the common ground around Condo development. Dick thinks that he was not aware that the ground was not divided up among the condo owners??

Dick's recommendation is for the land to be valued at \$31,480. These are on the river.

Board agrees.

There was discussion about Wal-Mart coming in and extending 21st street and how the city wants Rick to donate the land, but then assess him on the new amenities.

Lyle Pam said that they want the tax money.

Protest Number 280: William Krause did not appear before the board

This is one of Dick's annual customers. Has water damage in basement walls (\$15,000 estimate to fix basement walls) which results in the negative lump sums. Dick's recommendation is for a total value at \$120,830 with land valued at \$3400 and buildings valued at \$117,430.

This figures out to be 74.40/sq ft. The sq foot cost is low because of water damage.

Negative percent of depreciation is because the market value was coming higher than the replacement cost new (RCN) and they want the value of house higher than the ?? where it is coming out. Dick said you have to remember that depreciation is a market generated depreciation, it isn't a wear and tear thing. That's how come you can have the same age of house with similar quality and condition in different neighborhoods with different depreciations.

Pam feels that 120,000 is a good number, but...

Board Agrees

There are no modifications for flood insurance.

Dick explained that they redo everyone in the county once every 4 years.

Protest Number 281: Robert Sullivan did not appear before the board

Have kept outside up, but not inside. This house has been empty since 1987—keeping it for sentimental reasons. They shut off the water outside the house and haven't turned it back on since 1987. This house is in his will to be left to library.

Dick's recommendation is for the total value to be at \$48,820. With the land to be valued at \$9370 and the house valued at \$39,450.

Protest Number 268: Daniel McCarthy appeared before the board at 11:09 am

He thinks that a 17% increase was bit high. Dick said that the 17% increase was the TERC increase.

They adjusted the land and refigured. Most of the outbuildings are gone...Dick explained that there is 100% depreciation on the outbuildings.

Building are gone except for 1 corn crib and horse shed and house. Dick's recommendation value is for a total of \$147,790, land to be valued at \$16,075 and buildings at \$131,715.

Board agrees.

Lyle brought to the board's attention that there is a state statute that says that they have to give reason/evidence on the front of their protest form, they can not just say, I'll talk to you later. If they say see attached and attach a letter stating their reasons that is ok.

Protest Number 282: Karla Larson did not appear before the board

Dick's recommendation is for a total valuation \$92,390 with land valued at \$9370 and house valued at \$83,020. This value is \$63/sq foot.

Lyle thinks that this is right on.

Rick said that this house does have water problems.

Lyle feels that there should be a functional depreciation for the garage being on wrong side of house.

Board Agrees

Protest Number 263: Doug Mallette appeared before the board at 11:15 am.

Has appraisal and pictures along with comparative properties. There are 2 properties. There is one with the old house and land and one with the new house. His appraisal is for \$113,500. There is a new garage and an addition, but they were accounted for in a previous valuation.

Dick: New recommendation is at \$100,040, land at \$14,060 and buildings at \$85,980.

The appraisal was done in April so the current sales included in the appraisal are too new to take into account.

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Protest Number 264: Doug Mallette appeared before the board at 11:19 am

Dick's recommendation is for land to be valued at \$9370, with buildings valued at \$1000, for a total valuation of \$10,370. (If you add both 263 and 264, we are at \$110,430 which is less than his appraisal)

He feels that this is still higher than his appraisal, but Dick explained that whenever you are within 10% on two appraisals, that is just considered a difference of opinion.

Lyle explained the sales history dates that we are required to use by law.

Doug wanted to know if he could get it down to his 107,000, Lyle said that they were planning on sticking with Dick's figures.

Protest Number 266: Doris Maher appeared before the board at 11:27 am

Dick's recommendation is for the land to be valued at \$7,670, with the buildings valued at \$80,960, for a total value of \$88,630.

Doris: Value was increased last year and again this year for about \$25,980. No improvements since 1988. Wall paper is peeling. Kitchen is stained dark wood while the rest of house is light wood. Lower level is not finished and the heat registers are in the ceiling and she can not use the basement during real cold winters, and she currently isn't using the basement at all. House is built on an old river bed, so they have water problems and have to keep filling in the rocks with dirt under the back part of the house or it will sink in. Has an analysis of comparable properties for a comparable price at \$77-83,000.

Jackie says that the sq ft value at 102/sq ft seems awfully high.

Rick wonders about the total depreciation at 17%

Dick says that is based on market.

Board feels it should be left at where it was. Total value at \$78,055 with land valued at \$7670 and house valued at \$70,385.

Lyle explained the term "improvements" to Doris.

Protest Number 283: Terry Graves did not appear before the board

Dick's recommendation is for a total value at \$127,395, with the land valued at \$14,400 and the buildings valued at \$112,995.

Board Agrees

Protest Number 285: Jack Bomar did not appear before the board

Dick: Total valuation at \$94,710, with the land valued at \$18,745 and the house valued at \$75,965.

Pam: this is lower than last year, is that right? Last year he was at \$95,015.

Dick: that is correct.

Pam: Now the land went up quite a bit, why would that be the case Dick?

Dick: because it is south of 30th Street.

Lyle: There is mostly crawl space, very little basement (244 ft). You would probably have a hard time getting that out of this, you could probably get it done, but it would take a while.

Board agrees.

Protest Number 286: Stanley Binkley did not appear before the board

Dick's recommendation is at \$72,695 for total value, with land at \$66,510 and buildings at \$6185. There are 80 acres. Most of the value is in the land. Most of the buildings are listed as 100% dep.

Dick said that is plenty for the trailer, but that that is where it came out.

Lyle and Bill feel that you would have a hard time getting that for the trailer.

Jackie wanted to know if Maddie had the land broke out. Maddie doesn't have the land sheet with her.

Rick says that there is a creek running through it and a lot of it is pretty steep.

Board agrees.

Protest Number 287: Harlan Lieber did not appear before the board

Dick: This is out at The Old Pink Elephant...one building is torn down. He uses the property to store his construction equipment.

Dick's recommendation is at \$25,265 for total valuation with land valued at \$11,260 and buildings valued at \$14,005.

Rick: There is rural water running past the property, but doesn't believe that Lieber is hooked up to it.

Board doesn't feel that the building(s) have any value. There is 1 acre of land.

Protest Number 288: Harlan Lieber did not appear before the board

Dick's recommendation is for the land to be valued at \$9810, with the house valued at \$155,170 for a total valuation is \$164,980.

Dick feels it is closer to a 2 story that 1 ½ which is where it is valued at.

Less than requested

Board Agrees

Protest Number 289: Gary Cranmer did not appear before the board

Pam: Has his numbers switched. This is valued at \$92/sq foot, which doesn't sound too bad for Dakota City.

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Dick's recommendation is for total value to be at \$127,470, with land valued at \$11,815 and buildings to be valued at \$115,655.

Lyle: He has an appraisal from a guy in Sioux City who is unlicensed, supervised by an appraiser from Orange City. Dick is not sure that qualifies for a valid appraisal.

There was much discussion on using Mortgage Express to do your refinancing for you.

Chair Todd Called Lunch at 11:54 am.

Chair Todd reconvened from lunch at 1:30 p.m.

Absent were commissioners Bousquet and Miller.

Commissioner Miller arrived at 1:37 pm.

Protest Number 269: Marian Masters appeared before the board at 1:30 pm.

Marian was in and Dick reviewed the property with her, his new recommendation is for a total valuation at \$45,145 total value, with the land value \$28,220, and building valued at \$16,925.

She has no problem with the land value, but she wanted to know why the building value went up when there isn't a building out there that isn't falling down, including the house.

There are 22.5 acres.

There is an addition (that is 20 x 80) to the trailer that is not included in the sketch.

Board Agrees

Protest Number 276: Edmund and Dorothy Lux appeared before the board at 1:33 pm.

They moved back to the area and they feel they paid too much for their house and especially after they have had some major repairs to furnace and septic tank.

There is .5 acre of land. Wants to know about what the square footage is running on area properties.

This one is at \$79.71/sq ft where most of the others are up in the 80's.

Dick's recommendation is at \$115,425 for total value, with land value at \$11,735 and building value at \$103,690.

Dick: You need to take out your Protest Number 284 and replace it with this one. Apparently, and I am guessing on this one a little bit, apparently he has decided that he is not going to request a change in value because he has put his house on the market.

Pam: I don't see anything different, am I missing something?

Dick: The old recommended value should have been at 87,190 and it should have gone to 94,160. We took off the changes and put him at where he was. For what that's worth. He came in and requested that we disregard any changes I made.

Protest Number 290: Jerry Meisner did not appear before the board

Dick's recommendation is for land to be valued at \$14,080, with buildings valued at \$110,900, for a total value of \$124,980. This was part of the TERC Increase.

Lyle feels that the 24 x 30 metal building is nice but none of the rest of them are worth anything.

There was discussion on what a loafing shed was...it is a pole building that is open on one side.

There are 3 acres of land.

Jackie wanted to know what Lyle thinks since he knows the house.

Lyle said it was as good of a guess as any. He said he'd probably sell it for 125,000. He has his own well and septic tank.

Board Agrees.

Protest Number 278: Christina Martinez appeared before the board at 1:47 pm.

Christina: we bought house in September of 2003 for \$77,000 and you have it valued at 91,000. There are a lot of improvements that need to be made. She brought in a copy of the appraiser.

Dick's recommendation is for the land value \$12,780, with the buildings valued at \$65,180, for a total value of \$77,960.

Board Agrees

Lyle did appraisal for bare ground in Dakota City for a block (12 lots) zoned commercial that has all amenities and his research estimated it to be \$36,000. The fact that there is no streets should not affect the value or price of the lot.

Protest Number 292: Willis Carver did not appear before the board

Dick's recommendation is for the total valuation to be at \$168,870, with the land valued at \$12,000 and the buildings valued at \$156,870.

** Coming back to.

Protest Number 293: Willis Carver did not appear before the board

Board feels that \$12,000 is fair for the block.

Protest Number 294: Willis Carver did not appear before the board

Board feels that \$12,000 is fair for the block.

Protest Number 291: Tom and Joy Landholm appeared before the board at 1:55 pm.

Triangular piece of property, Dick has front footage listed as 60' when the landowner's plat says it is 46'

Dick: I had originally had it valued on a front foot basis when it should be valued as an irregular sized lot. His new recommendation is for it to be valued at \$5225. He used the front footage at 46' and

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adjusted down from there. (Adjusted by averaging front and back footage and using that number for front footage)

Protest Number 298: Christine Ramirez appeared before the board at 2:02 pm.

Older, small home, only has basement under ½ of it, crawl under the front, and the rest is just shelf dirt. Basement walls need replacing. She has been in to talk to Dick. She did come to an agreement with Dick, but since she found she will need to replace the basement she would like a smaller value. She rents the house for \$450.00

Dick's recommendation is for total valuation at \$48,665, but will need to make adjustments, didn't catch that there was only ½ a basement.

It has a big lot...138' wide. She would like a value closer to \$45,000.

***Dick will refigure the basement and come back to the board with a new figure.

Protest Number 299: Christine Ramirez appeared before the board at 2:06 pm.

Has a very nice garage that has been added onto recently. She would like to see this one lowered as she has an appraisal for \$79,000. The new garage was not there when the appraisal was done, but was there Jan. 1st but was not included in the appraisal. So Dick's figures are fairly accurate.

Dick's recommendation is for the total valuation to be at \$84,530 with land valued at \$9,275 and buildings valued at \$75,255. This value reflects a \$50/sq foot value.

Board Agrees.

Protest Number 300: Herman Frese, Jr. appeared before the board at 2:15 pm.

This is a piece of ground that has close to 7 acres total, 4.3 on this parcel (2.13 on the next parcel). He used to farm it, but it is poor quality, but it hasn't been farmed in 5 years. He feels that it should be considered farm ground even though he doesn't farm it. It is actually considered residential. He doesn't know if there is sewer or water there.

Dick has it valued as a suburban parcel, 4.65 acres valued at \$8655. It is zoned as agricultural because it is out of city limits.

Knows that he can build on it if there is water, but not sure if there is any hooked up...knows that it runs by there, but he hasn't looked into hooking it up as he knows it would be costly.

Bill thinks that last year's value was plenty.

**Dick would like further review.

Protest Number 301: Herman Frese, Jr. appeared before the board at 2:15 pm.

This is his house that was caught in a fire. They have torn out insulation and there is a lot of damage to the interior. **there was some discussion about what caused the fire and what was in the room where it started and what happened the day it happened, etc.

Dick's new recommendation is for the land to be valued at \$32,710, with the house to be valued at \$19,940, for a total valuation of \$52,650—post fire.

Lyle asked what the insurance company valued it at...we didn't get a straight answer. Herman is not sure what the value should be, foundation is fine, and he feels that it should be valued as if you had started to build a house and had it framed up.

--lots of discussion on what would be fair.

There are 8 ½ lots with river view.

Board feels it would be fair as you could not build/pour a basement for that amount.

Protest Number 302: Herman Frese Jr. appeared before the board at 2:30 pm.

This is lots 1 and 2, according to record card, but he feels that there is no lot 1. He feels lot 1 appears only on paper, there is no 2nd street to start lot 1, unless your are counting from the center of the river..

Dick got the maps out and applied a square footage to it along with river frontage amenities. The lot runs 832 sq ft. Dick has it valued at \$18,035. Dick says there are 133' of river frontage, while Frese says there are only 120'. These lots are between his house and the river. (The land his house sits on has river view amenities, not river frontage.)

*** Dick is putting maps together for board to review.

Protest Number 303: Herman Frese Jr. appeared before the board at 2:33 pm.

This is vacated Mary Street. It is a vacated street that has the storm sewer runs underneath it and empties into the river. There is also a power gate that they can close the drain when the river gets too high and pump the sewer out when it rains. City has complete access and control over this, but he gets no money out of this. He mows this but that is about all.

** Board wants more review of this also.

Protest Number 304: Herman Frese Jr. appeared before the board at 2:43 pm.

2.13 acres that goes with protest number 300.

** Dick will get back to that one.

Protest Number 306: Kay Lowell appeared before the board at 2: 47 pm.

Dick's new recommendation is at \$59,080 for total value, with land valued at \$27,720 and building valued at \$31,360.

This was a little more than she requested, but considerably less than it was valued at. The house is 94 years old and needs work. They did put a new roof on it.

Board agrees.

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Protest Number 308: Linda Groves appeared before the board at 2:48 pm.

Talked about how she hasn't made any improvements...Lyle explained that they don't mean improvements, but anything on top of bare ground.

Wanted to know why some of her land changed while others did not. Dick explained that it has to do with lot sales in those specific areas.

This house is a rental and she gets \$300/ month for it. When Dick reran the numbers after getting her protest, the value actually went up. It is a small one bedroom house. Dick's recommendation is for the land to be valued at \$8,520, with the improvements valued at \$33,065, for a total valuation of \$41,585.

Board feels that it is valued too high. Lyle feels that the \$27,205 that was on there looks closer than the new. Pam feels that the amount that she gets for rent won't substantiate the new value. The board feels that it should be \$27,205 for total valuation is more appropriate with the land at \$8520 and house valued at \$18,685.

Board Agrees.

Protest Number 309: Linda Groves appeared before the board at 2:55 pm.

Small house again, with slate siding and a galley kitchen. The house is only 56 years old. There is no basement. She rents the house for \$350.00. House sits on 2 lots.

Dick's recommendation is for total value at \$32,135 with land valued at \$11,360 and house valued at \$20,775.

Board agrees.

Protest Number 312: Linda Groves appeared before the board at 2:57 pm.

The house has half a basement with a pool hall next door, so her kids can't play out front. It is a large house.

House averages out to \$63/ sq ft. Pam feels this is pretty low. This was built in 1961, so it is 43 years old.

Has an in ground pool. Lyle said that the problem isn't with this year's valuation, but with the past years being too low. She claims that it has been going up every year, yet Dick said it hasn't been raised since 2000. Bill wanted to know if Lyle really feels that she could get 180,000 for a 43 year old house. She could see 180,000 on a brand new house. There are 2800 sq ft, the garage is 24' x 32' and there is a shed that is 16' x 32'. The lot is 120' x 244' on Dakota Avenue with nice trees (that she claims fall down). Lyle sees no reason to dispute Dick's figures. She doesn't feel that she could sell it for \$179,000, Lyle feels she could. She feels it is too old. This size new would be well over \$200,000.

She can't understand why both the house and the land went up so much from last year to this year. Dick explained that both were totally revaluated and last year's value has nothing to do with this year's value. That they started with a clean slate this year. She then wanted to know why her house on West 30th the land value didn't go up there. Dick said that is a different area. She can't believe that when it is only 6 blocks away and half a block off the avenue it could be a different area. She complained that she lives next to a pool hall. Lyle wants to know how this land value compares to that behind her on Regency Parkway. She says that that is a very nice area compared to hers. Lyle said he agrees that she isn't in the nicest area. Dick said she is only 2 blocks from where the lot sold for 34,000, and that wasn't nearly as big of lot.

Dick's recommendation is for land to be valued at \$25,560, with the house valued at \$153,200, for a total valuation of \$179,310.

Pam said that they would give it consideration, but she does have a lot of house and a lot of land there.

Board feels it is appropriate, but understands where she is coming from.

Protest Number 313: Linda Groves appeared before the board at 3:05 pm.

Land value didn't go up, but the building value did.

Dick recalculated and his new value is \$42,305, with the land valued at \$6250 and improvement value is at \$36,055. Less than what she requested. This is \$52.40/sq ft so her house is only 10 more per square foot than this one. She doesn't understand; is it just different regions is that why it is 52 to 62? Lyle said you also have to take in to consideration the quality and style of the house. Linda wanted to know what makes this one 52/sq ft compared to mine, is it just because it is a small house. Pam said it is also 62 years old, the lot value is less than your house on Dakota Avenue, so those things all together give you a lower per square foot. She agrees with Lyle that \$52 isn't too far off from the \$62/sq ft. Lyle said that Dick's new figures make it less than what it has been at the last few years

House is a rental property that is currently empty, but rents for \$450.00

Protest Number 314: Linda Groves appeared before the board at 3:09 pm.

TIF property so you have 2 values. So to come up with her last year's valuation you would have to add both assessed values. So in actuality it didn't change much. Last year's assessed value was \$43,655 and this year's value is at 43,780. Wants to know why some raise and some don't. Dick said it basically because we redid the whole town and started each property with a clean sheet. Rental house that she gets \$500/month rent from.

Dick's recommendation is for land to be valued at \$4560, with the house valued at \$39,220, for a total valuation of \$43,780.

Board agrees.

Protest Number 316: Linda Groves appeared before the board at 3:13 pm.

This is the 2nd half of TIF on property Protest Number 314. Dick will separate when they finalize assessments of property. TIF 1 has to stay constant.

BOARD OF EQUALIZATION

RECORD BOOK 3

There was discussion among the Board members about changing form to not list "Improvements". So that people can comply with the state statutes that say that the Board doesn't have to hear any protest that doesn't have comments written on it.

Chair Todd declared a break at 3:16 pm.
Chair Todd reconvened from break at 3:27 pm.

Protest Number 295: Patrick Boyle did not appear before the board

There are 10 acres, up against the bluff, north of Jackson. Dick's recommendation is for the land to be valued at \$20,380, with the buildings valued at \$69,340, for a total valuation of \$89,720.

Board feels this is cheap for the land.

Board agrees

Protest Number 296: Arlen Leinart did not appear before the board

Dick's recommendation is for the land to be valued at \$14,770, with the buildings valued at \$174,145, for a total valuation of \$188,915.

Part of TERC increase, \$88.94/sq ft. This house is 10 years old. There is .369 of an acre. The house next door is for sale for \$500,000.

Board agrees.

Protest Number 297: David Stenwall did not appear before the board

Dick's total valuation is at \$165,275 with the land valued at \$14,770 and buildings valued at \$150,505. The house is 5yrs old and figures out to \$95/square foot.

Protest Number 305: Gloria Luehr did not appear before the board

This is land only on this parcel. This was one of the farm valuation classes that changed slightly.

Maddie: We had farm site on here, and found out that the buildings had been removed. So that brought the land down.

Dick's recommendation is for the land to be valued at \$162,665. It only increased \$715.

There are 116.72 acres.

Jackie wanted to know where we are on land values. She thinks if we added on another 25% we would be right on. Farm values are at 74% - 80% of market value. We are currently at 74% on this one.

Board Agrees

Protest Number 315: Paul McGuirk did not appear before the board

He has been working on the house for 4 or 5 years, it is a 114 year old house. There are 8.75 acres on. Dick put a 50% functional depreciation on since it is not finished. Dick's recommendation is for the land to be valued at \$19,200, with the house valued at \$35,915, for a total valuation of \$55,115.

The house is valued at \$19,960 and the outbuildings are at \$15,955.

This is less than where it was at 58,000. Lyle feels that as long as Dick has the land value where it should be the house is so subjective that Dick's guess is as good as his. Lyle would like to know who did the estimate for the estate.

Board Agrees.

Protest Number 322: Shelly O'Brien and Jeff Carda appeared before the board at 3:48 pm.

Dick's recommendation is for the land to be valued at \$13,140, with the buildings valued at \$132,755, for a total value of \$145,895.

House was built in the 70's. She has attached 2 older appraisals for \$100,000 (one was from when they bought the house and was from 1996). They currently have it valued at 145,895, which is quite a big jump as the last valuation was at 111,260 so the jump was 31% which she doesn't think is justified. She did meet with Dick and he pointed out some square footage things and that, but she doesn't believe that the house will sell for \$145,000 because furnishings in it are from the 1970's and the driveway needs repaired, so she contacted a brokerage firm and his opinion was \$124,000. She also believes that the 125,000 the brokers commission of 7% and wanted to know if the board took that into consideration also.

Pam pointed out that we can't take into consideration what it would bring in today's market because we have to use older market data. Her other problem is that her mom has a new house (a couple years old) just down the street and hers' only \$40,000 more in valuation than mine is for a newer house.

Pam said that her valuation is about \$88/sq ft which is about what we have been seeing in South Ridge. Lyle said it is a two story so that brings down the square footage cost. Shelley said that it is a tri-level house with stairs all over the place so that brings down the market also. She does have more square footage than most in area.

Lyle said that even though you are not supposed to use a broker's opinion for any type of appraisal, Lyle did sell a twin to this for \$127,000, and can't help but feel the 125,000 is more appropriate.

Shelley said a ranch style around the corner from her just sold for 118,000, but she doesn't know the square footage.

Jackie again said that we are working on 2003 values so we use an older sales history/market. Lyle said he would have to agree with the broker, even though it pains him to do so with this particular broker. Lyle also wanted us to know that he did a mortgage review that is included in her paperwork for protest.

BOARD OF EQUALIZATION

RECORD BOOK 3

Shelley said she bought it for \$81,000 and so with the new valuation you are saying that her house nearly doubled in 10 years.

Board feels that the value is a bit high. Board feels \$125,000 is more appropriate with the land staying at \$13,140 and the house valued at \$111,860.

Board agrees

Protest Number 325: Dale Stanley appeared before the board at 3:55 pm.

Pulled up the comparable houses from his appraisal when he bought the house, his has far out valued those comps. There was a sale within the last 3 years, where 6 lots behind his house sold for \$15,000, which should make his 2 lots worth about \$5000. There is a 4-plex behind his house and that is valued at only twice what his house is valued at.

Dick's recommendation has a value at \$82.77/ sq foot and Lyle feels that that is well within what we have been looking at. Dale still thinks that it should be closer to \$85,000. There are 2 - 42' lots valued at \$142 per front foot. Dick's recommendation is for the land to be valued at \$12,495, with the house valued at \$76,570 for a total of \$89,065.

Lyle doesn't think that the lots will bring \$12,000 for those lots. That close to the railroad tracks, but has no justification for why they should lower the valuation.

Dick said even at \$85,000 you're only talking about a 5% difference and in appraisals that is just counted as a difference of opinion.

Lyle isn't arguing the value he just feels that land over in that area, that close to the railroad tracks, that isn't zoned commercial, wouldn't bring that. You could ask that, but you'd be sitting with it for a long time. Lyle said if someone bought the lots and built a house on it within the last 3 years, then maybe he is wrong. He has a realtor's statement also, but we can't use them for appraisal purposes. The board said it is hard to justify lowering the value when it comes in within the ballpark.

There was discussion about several recent sales that don't fall within sales period. There was further discussion about valuation not being at the market value.

Lyle agrees that land values need to be revisited in that area.

Board agrees.

Protest Number 323: Judith Glover appeared before the board at 4:05 pm.

Valuation was raised 47%. Land was figured at 213/front foot and the legal description is 89'. Feels that there should be more depreciation than the 12% that Dick had on it, Dick agreed that it should be closer to 33%, but doesn't get the same number as Dick. (She figured it wrong – Dick explained how he got his numbers.) Her neighbor's home was on the market for over a year and finally sold for 100,000. It has brick with an under ground sprinkler system, is average condition, but it is a different style, it is a two-story with a fireplace.

Dick's recommendation is for the land to be valued at \$18,955, with the house valued at \$109,415, for a total valuation \$128,370.

Jackie said that this value figures out to be \$60.75/sq foot, which is fair for that area.

Board agrees.

There was discussion about storms and such.

Protest Number 321: Manuel and Sara Becerra did not appear before the board.

Basement is cracked and leaking water.

Lyle has a house for sale, same builder, same style, and same age and he has received an offer for \$80,000, it is listed for \$84,000.

Dick's recommendation was for the land to be valued at \$7,950, with the land to be valued at 61,330, for a total value of \$69,280.

Board agrees with Dick's recommendation.

Protest Number 324: Tracia Blom did not appear before the board

Cass is not sure if it is a mobile home or a modular. Dick believes it is a modular, Lyle says it looks like a modular. Cass says there is a basement and the inside looks like it is a mobile (Dick will check to see for sure what it is)

Jackie wanted to know about the loafing shed, there are no pictures of the outbuildings, but there isn't much value on them either. Lyle asked if this was the one they had for sale a year ago for \$87,000...no one knows for sure.

Dick's recommendation is for the land to be valued at \$6825, with the buildings valued at \$64,280, for a total valuation of \$72,415.

Protest Number 284: Russell Warnock did not appear before the board

Mr. Warnock withdrew his protest. He has since put his house on the market for more than the assessment value. We still have to act on his protest since he did file.

Pam wanted to know about 262, Willis Carver. Dick is reviewing the land value.

Chair Todd recessed the hearing at 4:25 p.m. on the 12th day of July, 2004 until 9 a.m. on July 13, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD OF EQUALIZATION
JULY 13, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Hartnett reconvened the meeting at 9:00 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorcey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph. Absent were Commissioner Rick Bousquet, and Chair Lyle Todd.

Protest Number 328: Robin Harris appeared before the Board at 9:05 am

Robin and Bill were in and talked to Dick this morning and they have reached agreements on all the properties.

Dick-\$1965 building only (trailer)

This sits up on the river. They are trying to sell it. There is electricity hooked up, but they did not even turn on the water this year.

Board Agrees

Protest Number 329: Robin Harris appeared before the Board at 9:07 am

Dick: This is a 475 square ft building that is used as a small office space. I have the total value at \$17,285, with the land valued at \$5680 and the building valued at \$11,605. Mr. Todd had done appraisal for \$85,000 which combined protest numbers 329 and 330.

Board Agrees

Protest Number 330: Robin Harris appeared before the Board at 9:09 am

Dick's recommendation is for the land to be valued at \$5680, with the improvements valued at \$59,745, for a total valuation of \$65,425. This parcel combined with 329 totals \$82,710 which is less than the appraisal value of \$85,000.

Commissioner Miller: You had the lots at 8420 and you have them at 5680, why is that Dick? Dick took off a location multiplier that shouldn't have been there. There are 2 lots, one is on # 329, and one is on #330.

Board agrees.

Protest Number 326: Robin Harris appeared before the Board at 9:11 am

Dick's recommendation is for the land \$5,680, with the improvement value at \$33,865, for a total value of \$39,545.

This is down last year from \$43,000. Dick said that this is because of the reappraisal.

Commissioner Engel wanted to know how Robin and Bill felt about this, they were agreeable to these changes.

Commissioner Hartnett: \$48.82/sq ft

Board agrees.

Protest Number 327: Robin Harris appeared before the Board at 9:13 am

Dick's recommendation is for the land to be valued at \$17,040, with the buildings valued at \$34,515, for a total of \$55,155

Board agrees.

Protest Number 307: Bob Kilberg did not appear before the Board

This is an acre of ground plus the house.

Commissioner Hartnett: It has a square foot value of 26.44 and it is only 20 years old.

Commissioner Miller: He is saying that according to the salesman it only has a value of 3500.

Dick is having problems believing that.

**Dick wants to give that more review...it is a mobile home.

Protest Number 310: James Gunsolley did not appear before the Board

Jim was in to talk to Dick...Dick's recommendation is for a total value at \$119,585, with the land valued at \$10,790 and the buildings valued at \$108,795. Jim was in last year also, and we lowered him to \$117,000.

This is 92/sq ft.

Board agrees

Protest Number 311: Evelyn Gunsolley did not appear before the Board

In 2003 it was lowered to \$98,000

This year Dick's recommendation is \$102,400 with land valued at \$12,780 and the buildings valued at \$89,620

Board Agrees

Protest Number 335: Leonard and Carol Kruse appeared before the Board at 9:15 am

They were in Texas last year when the value was raised and they didn't know about it. Their son was living in it and went ahead and paid the taxes. And now they've gone up again, you have it valued at \$35,000. We tried to sell a year ago for \$25,000 and couldn't sell it for that. It is a small one-bedroom house. The shed doesn't even have a floor in it. Neighborhood is all smaller, older houses.

BOARD OF EQUALIZATION

RECORD BOOK 3

House is 59 years old and our value comes out to be \$45.36/sq ft. Dave has been working on this and we agree that it needs to come down.

There is no basement, no crawl space, nothing. It is just an old house.

**Dick wants to review further agrees that it needs to be lowered.

Protest Number 317: Murray White did not appear before the Board

Part of the TERC increase. There are four bedrooms, 2 ½ baths. There are 6.5 acres and 1900 sq ft of finish in the basement. Nice looking house. There is a three car garage.

Dick's recommendation is for land to be valued at \$17,665, with buildings at \$230,785, for a total valuation of \$248,450.

This value figures out to \$96 /sq foot.

Board agrees

Protest Number 408: Rick Merchant appeared before the board at 9:22 am

(Mr. Merchant is scheduled for July 14th, 2004, but we went ahead and heard his testimony anyway.)

Protested last year, but it didn't do any good. They jumped my value \$40,000 last year and then another \$11,000 this year.

Dick has the land value at \$9370, with the buildings valued at \$133,555, for a total of \$142,925. The house was built in 1975, so it is 29 years old.

Mr. Merchant feels that he is way out of tax range for his area. Had an appraisal done last year for \$95,000 and we had it valued at \$131,000 last year...jumped from \$89,000 last year. He can not get the concrete dust off his siding. He compared it to a couple of houses in his neighborhood. There is basement under the original portion only, no basement under the additions.

**Dick will get a copy of the appraisal and get back to the board.

Protest Number 332: Charles and Mary Young Appeared before the Board at 9:27am

Main complaint was with the improvements again...Commissioner Hartnett explained what the word "Improvements" meant.

Dick's recommendation is land at \$8380, buildings \$59,160 for a total value of \$67,540. This was Part of the TERC increase and figures out to be \$60.85/sq ft.

Board Agrees

There was discussion about their roads.

Protest Number 318: Murray White did not appear before the Board

Dick's recommendation is for land to be valued at \$7670. There is land only on this parcel, a total of 3.5 acres.

This area isn't subdivided like Gill's, but Gill's is going for \$25,000 per lot.

This is valued as rural residential, not as farm ground.

There was discussion on how the land was broke down on the rural residential properties.

On Rural Residential the breakdown is as follows:

1st acre of land is valued at 9080 (farm site).

Next 2 acres of land are valued at 2270 per acre (building site).

Each additional acre is valued at 973.

Rural residential has to be valued at 92-100% of market value since it is not agricultural land and not farmed.

Board Agrees.

Protest Number 319: Martin and Linda Castor did not appear before the Board

Dick's recommendation is for land to be valued at \$10,150, with buildings valued at \$89,215, for a total valuation of \$99,365. This value figures out to be \$69/sq ft.

Board Agrees

Protest Number 377: Ron and Sharron Ryden did not appear before the Board

Dick's recommendation is for land to be valued at \$21,515, with buildings valued at \$131,545 for a total of \$153,060. This value figures out to be \$70.86/sq ft. There are 11.15 acres.

Board Agrees

Protest Number 381: Stephan and Patti Boyle did not appear before the Board

Dick's recommendation is for land to be valued at \$16,200, with buildings at \$146,715, for a total of \$162,915. He has an appraisal for \$160,000. Dick's value figures out to be \$98/sq ft.

Board Agrees.

Protest Number 337: Donna Garvey Appeared before the Board at 9:44 am

Dick's recommendation is for land to be valued at \$30,000, with the buildings at \$134,560, for a total of \$164,560. This value figures out to be at \$99/sq ft.

Donna still feels that the value is too high because of the water damage in the basement and having to repair the concrete patio.

**Dick will review further.

Dick had put a 5% functional on it because of the water in the basement.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 382: Jeff Johnson (Daniel and Helen Brower) Appeared before the Board at 9:50 am

Craig Brower was in and talked to Dick...Dick's recommendation is for land to be valued at \$16,200, with buildings at \$146,715 for a total valuation of \$113,710. These are not the figures that Mr. Johnson has which were supposedly agreed upon by Mr. Erickson and Craig Brower)

**Dick will review further

Protest Number 383: Jeffery Johnson Appeared before the Board at 9:51 am

He says that he got a large increase (\$23,000) and feels that that is pretty high. Jeffery has a (Nov. 2001) 2.5 year old appraisal for \$146,000 and he doesn't feel that he could get \$153,000 for it. He also has a commercial property behind his lot and he feels this would impact the property a little bit.

Commissioner Miller feels that is a little higher than usual for a 25 year old house to be valued at \$102/sq ft., but it is consistent with the area.

Commissioner Hartnett- You bought for \$142,000 in 2000.

Commissioner Miller- Was this part of the total revaluation? (Yes)

Dick-It has a lot of basement finish and feels that his recommendation of \$153,000 is appropriate for a 3 year old appraisal of \$146,000. Dick doesn't feel they could prove that the commercial property behind has any factor (appraisal says that it has no adverse affect) and that he has lots of sales history to support numbers. Land valued at \$18,000 and buildings at \$135,000.

Protest Number 339: Norma Graves Appeared before the Board at 9:58 am

Previous value was at \$99,300 and was raised to \$135,505 this year, which is a 36% increase. She has been watching the market since she got her valuation, and she has noticed (in her opinion) that the market has slowed down. She bought in 1998 and it was new at that time, and she knows that she paid a premium at that time. Norma figures that she bought 1/2 of duplex and 1/2 of lot. A recent sale of a duplex on 39th was at \$176,000 for both sides, and can't believe that her duplex would sell that high at the current date.

--Dick and Pam explained what sales period we have to use.

Dick has a program that addresses duplexes specifically.

Commissioner Hartnett: What are the sales listed here on the property card?

Dick: She bought in '98 for \$110,000.

Norma realizes that she paid a premium for it when she bought it, but she needed a place to live since she had sold her house.

With Dick's value it figures out to be \$94.67/sq foot. A duplex isn't going to have as high of per square foot value because the common wall dilutes value.

She still feels that the new valuation is awful hefty.

Dick's new recommendation is at \$126,290 for the total value, with a land valued at \$8635 and a building value at \$117,655.

Protest Number 338: Brenda Gabel Appeared before the Board at 10:08 am

Dick's recommendation is for land to be valued at \$30,435, with the buildings at \$69,360 for a total valuation of \$99,795.

Brenda doesn't feel that she should be valued this high because she is on the border of Dakota and Thurston County and feels she should be valued closer to values by Pender because they are so far out of town.

Dick: There is not a lot of value on the out buildings (\$2705)

We bought on auction for \$95,000 in 1997-on hind sight wouldn't have paid that. There are 21 acres, mostly timber behind the house and swamp across.

Dick: Explained how they value rural acreages. And they have sufficient sales to back these numbers. Brenda wanted to know if these were sales that were closer to the city and town...Dick said that they were from where ever they fall. Dick also mentioned that people are paying more for acreages because they want out of town so that is why they are seeing an increase.

Brenda hopes that if they do decide to sell, that they will be able to get out of it what they have put into it. When she sees neighboring acreages for sale less than they are valued at it scares her.

Protest Number 340: Jamie and Jeri Bowman appeared before the Board at 10:18 am

His original increase was from 182,000 to 200,850 on the house and 15,000 to 17,605 on the land. He has recently found out the home was lowered 173,875 but the land stayed the same.

Two story house, only one other in the development, built on 1 acre, and built in 1994. My house is 260 square foot bigger, but theirs is valued lower than mine. Theirs is at 64/sq ft and mine is valued at 72/sq ft.

Bought in November of 2002 and paid \$200,000. Other house sold close to same time for \$185,000. Neither house has basement finish.

Dick's recommendation is for land at \$17,605 and buildings to be valued at \$173,875, for a total value at \$191,480.

Protest Number 386: Merlyn Kimball appeared before the Board at 10:23 am

Garage is not a garage but a converted 80 year old barn and the basement is an old shelf basement and is in need of repair.

Dick's recommendation is for land to be valued at \$10,480 and the buildings to be valued at \$40,690, for a total at \$51,170.

Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 343: Gordon Krogh Appeared before the Board at 10:25 am

He wanted the Board to know that he is only protesting 2 of his 8 properties.

This is commercial property on Dakota Ave. Reviewed protest comments with the board. He feels that the valuation was based on NICC remodeling, but they never completed the work. Also on the land, his property is valued at from 340 to 392 per front foot, so he is requesting that the land stay at 340/front foot, which is what other properties are valued at on the avenue. He is requesting a total value of 141,775.

Dick has the land valued at \$31,195, with the building valued at \$114,630, for a total of \$145,825.

Land should be valued as the rest of the property on Dakota Avenue or \$343/front foot, so he is asking it be brought back down to be inline with others.

**Dick will look into land values and get back to the board.

Protest Number 344: Gordon Krogh Appeared before the Board at 10:31 am

Dick's recommendation is for land to be valued at \$12,220, with house valued at \$47,455, for a total \$59,675.

Built years before industrial moved in. This house has suffered major structural damage when the Northern Natural Gas was built. There is constant noise and pollution due to industry around. Land is zoned M2 (medium industrial).

Dick added a 28% physical depreciation, 20% functional and 40% economic depreciation.

Dick said it looks like a lot of house for that price, but when you take into affect the others factor, it is appropriate.

Board agrees

Protest Number 388: Merilyn Muff (mother of Allison Berg) Appeared before the Board at 10:38 am

She wants it reevaluated based on the actual cost of the house. This house was built a year ago and they have \$87,288 into the house including the lot. She feels that this should be the value.

Dick: I have sales history that shows 2 sales at \$113,500 of the 2 identical properties. She said that doesn't include Allison's house. Dick explained that he has an actual sale with that price to her (he gave the book and page number for the sale). Merilyn doesn't know about that.

Commissioner Miller wanted to know what they paid for the lots, she thinks that they bought the lots for \$35,000, she believes, she isn't sure.

Commissioner Miller wanted to know about the negative depreciation. Dick explained that it is there because they couldn't get up to market from the replacement cost new.

Hers wasn't the only sale, all three houses sold for the same, there are 3 houses on these plots the other 2 sold for 113,000 each. Dick has it valued at \$110,875, with the land valued at 15,000 and the buildings valued at 95,875.

Protest Number 389: Merilyn Muff Appeared before the Board at 10:42 am

Terry talked to Dick, only one sale of condos in the area and that went for less than what was paid for it. Dick told Terry that they were using between 92-100/sq ft. and if that is correct then it should stay where it was valued at

Dick's recommendation is for a total value of \$195,825, or \$95/sq ft. Land should be valued at \$7,695, with the house at \$188,130. The house has a lot of partition finish in the basement. Reviewed and measure 2 years ago, and went through it again this year.

They were all sold originally, but only one has been resold and that was at a loss.

Protest Number 391: Merilyn Muff, Bradla, Inc. Appeared before the Board at 10:45 am

Still under protest from last year, hasn't been heard with TERC yet. This is a formality to keep it in TERC.

Protest Number 390: Steve Muff, Muff Brother Partnership Appeared before the Board at 10:46 am

There have been no improvements and we sold part of property earlier in the year, so that should be deducted from the value.

What the sale did was generated a total review of the property because we are getting the commercial properties when we can. Dick has the land valued at \$203,565, with the building valued at \$209,955, for a total of \$413,520.

Dick: Hasn't changed much. Took sold (sale price was at 67,500) property off. Taxable value for 2003 was 456,000, when we reviewed it this year we came in at 478,000 and then took off the 67,500. Steve doesn't feel that they even got the full benefit of taking off the 67,500.

He rents it for \$4600/ month.

Commissioner Miller: If you apply the rental factor you are right on if not low.

Dick: I would be fine with the \$411,000.

***Will re-look at.

Protest Number 345: Gordon Krogh (Eva Krogh-Davis) appeared before the Board at 10:53 am

House is in need of repair.

Dick has the land at \$98,665, with the buildings at \$22,620, for a total of \$121,285.

Dick justified the land valued with sales and TERC. She rents it out as cash crop.

Board Agrees.

Protest Number 385: Donald Johnson did not appear before the Board

Dick's recommendation is for land to be valued at \$11,970, with the buildings at \$107,615, for a total of \$119,585. Sq ft cost at \$83.

Board agrees.

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Protest Number 341: Gabriela Torres did not appear before the Board

Dick's recommendation is for the house to be valued at \$26,415 with no land value due to the fact that it is a mobile home. It is only 8 years old. Seems to be what mobile homes in that general age are bringing.

Dick explained that mobile homes are hard to appraise because people are financing them at 3 times what they are worth with no money down, also because of the fact that depending on the people living there and taking care of the house you can have a very nice one or a real trashy one.

Board agrees

Protest Number 320: Elaine Whear did not appear before the Board

Dick's recommendation is for the land to be valued at \$12,495, with the buildings valued at \$55,985, for a total of \$68,480.

The house is 25 years old, and the value comes out to be \$69.31/sq ft. No basement, it is on a slab.

Commissioner Hartnett declared a break at 11:06 am

Commissioner Hartnett reconvened from break at 11:17 am

Protest Number 331: Shari Stork did not appear before the Board

There are two acres plus the house.

Dick's recommendation is for the land to be valued at \$11,355, with the house valued at \$78,890, for a total of \$90,245. It was part of the TERC increase.

Dick went in and refigured this after she protested and it came up to 90,245.

This figures out to be \$54/sq ft. The house is 29 years old.

Board Agrees.

Protest Number 333: Ellen Shulenberger did not appear before the Board

Dick's recommendation is for the land to be valued at \$15,090, with the buildings valued at \$115,445, for a total of \$130,535. This figures out to be \$69/sq. ft

Board agrees.

Protest Number 334: Charlotte Orr did not appear before the Board

Dick's recommendation is for the land to be valued \$9090, with the buildings at \$32,765 for a total value of \$41,855. This house is 114 years old.

Board agrees.

Protest Number 336: Marguerite McGowen did not appear before the Board

Dick revalued the houses in Jackson to bring them up to be fair across the Board. They had to adjust property that was built between 1890-1901 and 1970-1980.

Dick's recommendation is for land \$3,000, with buildings \$24,465, for a total of \$27,465.

Commissioner Miller: Since that is downtown Jackson, is that considered residential land?

Dick: Yes it is residential. He doesn't know what she gets for rent.

Board Agrees.

Protest Number 342: Valeta and Alexander Meisner did not appear before the Board

Dick's recommendation is for the land to be valued at \$7810, with the buildings valued at \$37,305, for a total of \$45,115.

Board Agrees.

Protest Number 350: Donald Sr. and Sharon Prenger did not appear before the Board

This is an office building on West 21st.

Dick's recommendation is for land to be valued at \$28,625, with buildings valued at \$305,025 for a total of \$333,650.

Commissioner Miller wanted to know if the land was valued correctly. Feels front foot basis is too low at \$136/front foot basis.

Dick: It was valued on a front foot basis, but since it is not right on 77, it doesn't get that multiplier.

There was discussion about the land value compared to other commercial property we had in this morning...they had better locations.

Dick changed the land value to \$38,230, because of error in calculation, which would bring the total value to \$343,255. Dick also explained that as the size of the lot increases you have to scale it down to fit the square footage.

Commissioner Miller wanted to know if it was 100% occupied...everyone thinks that they are. She doesn't want Dick to be too generous on this one because she doesn't see any reason to.

She brought in an appraisal for \$315,000 and the building across the street is valued at \$350,000.

The following are the lots out in Dakota Flats, and they were caught in the TERC increase. What they have been selling for is right on target for where we have them valued, so Dick would like to leave them there. A lot of time was spent on these last year. Dick's recommendation doesn't always agree with her request.

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Protest Number 351: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$25,080.
Board agrees

Protest Number 352: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$25,080.
Board agrees

Protest Number 353: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$25,170.
Board agrees

Protest Number 354: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$30,000.
Board agrees

Protest Number 355: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$30,000.
Board agrees

Protest Number 356: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$27,170.
Board agrees

Protest Number 357: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$27,500.
Board agrees

Protest Number 358: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$27,500.
Board agrees

Protest Number 359: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$27,500.
Board agrees

Protest Number 360: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$27,390.
Board agrees

Protest Number 361: Donald Sr. and Sharon Prenger did not appear before the Board
Dick's recommendation is for land to be valued at \$27,390.
Board agrees

Protest Number 366: Ann Hogh did not appear before the board.
Dick's recommendation was for the land to be valued at \$74,875, with the buildings valued at \$38,215 for a total valuation \$113,090.
There are 71 acres.
Board Agrees.

Commissioner Hartnett declared a recess for lunch at 11:45 am.

Chair Lyle Todd arrived at 1:38 pm.

Chair Lyle Todd reconvened from lunch at 1:38 pm.

Absent were commissioners Hartnett and Bousquet.

Protest Number 392: Pat Windeshausen, P.B.W LLC Appeared before the Board at 1:39 pm
Dick's recommendation is for land to be valued at \$14,910.
Dick valued on a front foot basis as if they are south of 30th Street.
These are not south of 30th Street. These are between 15th and 17th.
Commissioner Todd-There should be enough sales in that area to establish a lot value.
They are requesting that they go back to last year's value. This is barren land, undeveloped,
the developers want to make these affordable to people.
Dick will take out the south of 30th Street, and that should take it back to where it was.
She is not protesting the condos that they have already built.
Dick -I will review this and put the proper value on these parcels (392-402)

Protest Number 393: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:39 pm
Dick's recommendation is for land to be valued at \$13,845.
Dick -I will review this and put the proper value on these parcels (392-402)

Protest Number 394: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:40 pm
Dick's recommendation is for land to be valued at \$14,915.
Dick -I will review this and put the proper value on these parcels (392-402)

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Protest Number 395: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:40 pm
Dick's recommendation is for land to be valued at \$14,910.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 396: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:41 pm
Dick's recommendation is for land to be valued at \$13,845.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 397: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:41 pm
Dick's recommendation is for land to be valued at \$13,845.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 398: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:42 pm
Dick's recommendation is for land to be valued at \$14,945.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 399: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:42 pm
Dick's recommendation is for land to be valued at \$13,845.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 400: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:43 pm
Dick's recommendation is for land to be valued at \$13,845.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 401: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:43 pm
Dick's recommendation is for land to be valued at \$13,845.
Dick –I will review this and put the proper value on these parcels (392-402)

Protest Number 402: Pat Windeshausen, P.B.W LLC appeared before the Board at 1:45 pm
Dick's recommendation is for land to be valued at \$14,910.
Dick –I will review this and put the proper value on these parcels (392-402)

Board filled Chair Todd in on what we had done this morning.

Protest Number 346: Tim Hauswirth did not appear before the board
Dick thinks that he came in and talked with him, but he doesn't seem to have changed any values.

Dick's recommendation is for the land to be valued at \$12,495, with the buildings valued at \$88,420, for a total value of \$100,915.

Board feels that this value is too high and should be closer to the mid-eighties. Not so great of neighborhood, but he does have 2 lots.

Dick feels that with 1146 sq ft. it is bigger than most houses in that neighborhood and that the extra lot also runs up the square footage. If it was on one lot, the price per sq. foot would be at \$83.

Commissioner Todd is having a tough time seeing the old value let alone the new value. Commissioner Todd also feels that it wouldn't fit on one lot, but agrees that the lot value is correct, but the house value is off. Commissioner Todd is for going back at least as far as it was last year, if not farther.

Commissioner Miller- If you put 20% depreciation in instead of the 10% you would come closer to what you had last year.

Board's recommendation is for the land to be valued at \$12,495, with the buildings at \$78,605, for a total value at \$91,100.

Board agrees.

Protest Number 347: Helen Kavanaugh did not appear before the Board

Commissioner Todd: They built 4 houses all identical and they put all of them on the lots sideways so that there is no back yard.

Dick's recommendation is for the land to be valued at \$13,735, with the building valued at \$103,895, for a total valuation of \$117,630. This value figures out to be \$70 per sq. ft.

Commissioner Todd feels that there are plenty of sales to support that value.

Board agrees.

Dick Erickson asked to go off the record, the board granted him this at 2:02 pm

The board came back on record at 2:07 pm

County Clerk Ted Piepho went on the record to explain that he denied Savage and Browning, LLC their protest as it was not filed with the correct office by the deadline.

Their protest was mailed on June 28th, 2004. It was received by the assessor's office on July 2, 2004, and was immediately brought over to the clerk's office by the assessor's office and filing was denied because of the personal filing after the June 30th deadline. Ted was advised by the County Attorney to deny the filing due to it being mis-mailed by the protestee.

Commissioner Todd has a problem with this because of the fact that a post marked filing is legal and it shouldn't matter when it was received.

Ted said that the County Attorney had a different opinion.

Commissioner Todd: In the past when they have sent it to the Assessor's Office you have accepted it?

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Ted: In the past the Assessor's Office had delivered it before the June 30th personal filing deadline. When the Assessor's office brings over a protest, Ted considers that a personal filing on behalf of that person. (In his opinion the Assessor's office shouldn't even bring them over for people.) Ted said that on the advice of the County Attorney, he wrote them a letter stating that they were not being granted a hearing because of the late filing. The County Attorney says that if we grant Savage & Browning a hearing, then we need to grant hearings to anyone who wishes to file late.

Protest Number 348: Richard Nieman, Sr. did not appear before the Board

Dick's recommendation on the land is for a value of \$12,245, with a building value at \$17,575, for a total value of \$29,820.

It is awfully small and it is badly worn.

Board Agrees.

Protest Number 685: (Mike Mortensen attorney for) Arbors SSLP Appeared before the Board at 2:17 pm

Mortensen: The legal description is lot 45 Missouri View First Filing. I am obviously here to tell you about why the value is more than the market value. The current assessed value for this property is 7,450,920. As you know the Nebraska statutes require that assessed value equal or reflect the actual value of the property. Basically the most probable price expressed in terms of money that a property will bring if exposed for sale on the open market. This property is an apartment building. It was built in 1998. It consists of 192 units. Currently 21% of those units are vacant and its sole value derives from its use as an income producing property. For this type of property, the value is determined normally in the industry using an income approach, and that is specifically listed as one of the acceptable means of appraisal in the statutes. The income approach basically looks at the anticipated future income of a property. Its expected annual income using historical net operating income figures divided by a capitalization rate. We've discussed this with some experts in the real estate industry and they have told us that a property of this type should be assessed using a capitalization rate of anywhere from 9.5% to 10.5%. Now in recent years, and I have submitted with the protest some figures for 2003 and I believe a portion of 2004. This property has been, in the eyes of real estate investors, since 2000, basically a loser. Steadily from the year 2000 until the present, the net operating income for this property has declined. In 2000, and I don't believe you have these numbers in front of you the net operating income for the property was \$618,499. In 2001 it was \$581,778. In 2002, now I only have portion of that 5 months, but the projected was \$575, and I'll submit document of that, and you also have the 2003 numbers where it was \$413,724, and its projected this year to bring \$329, so it has been in steady decline for the last 4 years. Using the income approach and using the actual net income for 2003, the market value for this property ranges anywhere from 3,940,000 to 4,354,000 with capitalization rates between 10.5 and 9.5. If we use the projected net operating income for 2004 that number ranges from 3.14 to 3.47 million. The current assessed value is \$7,450,920, now using most of those numbers that is half or less than half of that is the actual market value using the income approach. So its current assessment value we feel is nearly double the actual market value.

Commissioner Miller: Why does it have problems with occupancy?

Mortensen: I am not sure. We have had, for the last two years, the occupancy has stayed at 20.8%. So near 21% vacancy and I am not exactly sure why there have been problems with that. But given the wide range from current assessed value and what we feel it would bring on the open market even with a different management and a different type, there is still a large gap there that we think would normally be filled just with the availability of apartments in the area and...particularly with this type of property there aren't really any other uses for it other than as apartments.

Commissioner Todd: I can see one of the things, the administrative cost have gone up.

Mortensen: Where are you looking sir?

Commissioner Todd: Income statement versus last year. 2001 had a 120,000, 2002 had a 141,000, 2003 ...

Mortensen: Are you saying that administrative costs have gone down?

Commissioner Todd: Well...it doesn't look like it.

Mortensen: I am looking at the income statement versus last year for 12 months ending December 31, 2003.

Dick: I think what Lyle is getting at is when you compare...the administrative costs...what does that cover?

Mortensen: I am not sure exactly what goes into those numbers. I apologize.

Commissioner Todd: Well in 2003 it was 92, 811, in 2002 it was 141,500, 2004 year to date, 16,895, so there is no pattern there. Well, what I am getting at here is that there is apparently money to pay everybody except the taxes. From the way it looks here.

Mortensen: I am discussing the valuation of the property right now and that is supposed to be determined on the actual value of the property. What this would bring in now and what real estate investors would look at would be the actual operating income from this, from this property. And given the large discrepancy between 3.5 million and 7.45 million there is a wide range for different types of management, or if that were to be the case, mismanagement of the property, that's a large gap regardless.

Commissioner Todd: By using only an income approach to base the value, then would you not be rewarding people for mismanagement, less value, less taxes?

Mortensen: This is, and as I read it, the actual value which is what the assessed value is supposed to reflect is the most probable price expressed in terms of money that a property will bring if exposed for sale on the open market. Now if some real estate investor sees an opportunity to manage the property in a better fashion they would buy the property for that and they'd believe that they could get a better return on the property. But that is still not reflected, We are an income producing property and there are no other uses for this property, other than as an income producing property. That is the

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most acceptable means for evaluating it, and I believe that's what it would bring on an open market using the income approach.

Dick: What was your total number of units?

Mortensen: 192

Dick: \$38,000/unit

Commissioner Todd: What is \$38,000/unit?

Dick: If you take a look at it on a per unit basis...the total assessed value is 38,000/unit.

Commissioner Todd: That is the assessed value right now?

Dick: Right...and what do your units rent for?

Mortensen: I do not have that information, I am sorry.

Commissioner Todd: See, my contention is that it probably should be under consideration besides just the income approach.

Commissioner Miller: The net income.

Commissioner Todd: Well there have been apartment houses sold, so there is probably enough data for sales approach and they are new enough you could definitely do a replacement cost approach (Dick: Yep) I and I just don't think that you should hang your hat on the operating income because that's rewarding incompetence.

Mortensen: Ok, but what I am saying if it were placed on the open market, and looking at that, we believe...and considering other factors, given a market this size, now I don't know if there have been another apartment complex with a comparable number of units that has been sold. I know in the Omaha market that capitalization rate, and it has been valued using the income approach solely. And normally they use what I have heard from the experts that we discussed it with, they used a 10.5 or 9.5 capitalization rate. As far as other factors, I don't have any evidence of other apartment buildings sold in this county. I just don't have that information.

Commissioner Todd: You didn't get an appraisal?

Mortensen: Currently we have not.

Dick: My information is, and my information is 2 years old as far as rental rates, ok. My information is they rent from 500-650/ month depending on the unit, what floor it is and everything like that. But if you took 575 as an average depending on what you use as gross rent multiplier, we're at 38,800, I think we are pretty close. But we'll...I will certainly take a look at his income figures and compare those to others in the area. We have had two fairly good size apartment sales and we'll look at those and we'll go back in to it on a per unit basis that seems the reasonable way to approach this thing on a sales comparative folder.

Commissioner Miller: There are 192 units aren't there? (Yes) On the front here it says 8 apartment buildings...is that correct? (Yes) And 12 buildings of garage?

Dick: There are 8 apartments and 12 garages.

Commissioner Todd: What do the garages rent for?

Mortensen: I am not sure.

Dick: I will be glad to look at his figures (Mortensen gave Dick a copy of what he had and his phone so Dick can call with more info.)

Commissioner Todd: So actually you never changed the value at all?

Dick: No

Commissioner Todd: It was lowered in 2002 a little bit, not much.

Dick: I believe that we have...I believe that we just settled a TERC case on this one didn't we?

Mortensen: A couple of years ago

Dick: I believe that we just settled a TERC case on this. Hold on I'll find out when it was.

Mortensen: I believe it was for the 2000-2001, it may have been settled in 2002, if I am not mistaken.

Dick: That is where the 7,450,920 came from.

Commissioner Miller: Did you say that number came from the TERC?

Dick: As I recall that was a negotiated value. I think it was stipulated too. Does that ring a bell with you?

Mortensen: I believe so; I was not with my firm at the time.

Dick: I don't mean to sound evasive, but trust me I get into a lot of these and I can't remember what was last. But I am sure that was a stipulated case because I don't remember going down in front of the TERC on it. So I am sure it was a stipulated value.

Commissioner Miller: What does it mean when you say stipulated value?

Dick: In other words we came to an agreement prior to the TERC hearing. (Mortensen: Yes, that's correct) Both parties agreed to that value and then we sent the TERC a little letter that says we agree so take a day off. Well, I didn't say exactly that.

Commissioner Miller: And that was 7,450,920?

Dick: Yeah.

Commissioner Miller: And your contention is that there is a lot more vacancy now than there was 2 years ago?

Mortensen: I am not sure if there is or not, I apologize.

****Dick will look at his income approach and get back to the board with a recommendation.

Protest Number 349: Richard Nieman Jr. did not appear before the Board

There was discussion between Dick and Maddie about the property id numbers matching the correct property. There had been switched around (With his father's – Protest number 348. They did get it straightened out.)

Dick's recommendation is for the land to be valued at \$11,340, with the buildings valued at \$14,355, for a total valuation of \$25,685.

Dave went through the house with him and there is basement damage. This house is in very poor condition.

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Commissioner Miller commented on the fact that his father's is an older home, but we have it valued higher than this one. Dick said yes, because that one is in a lot better shape. This one is in very bad condition.

Protest Number 455: Tyson Fresh Meats, Inc. Appeared before the Board at 2:42 pm

(James Brown, National Tax Services in Minneapolis, he represents Tyson/IBP in property tax issues....Debra Harding, Tax Accountant for IBP)

Brown: I suspect that unless you have a lot of questions, it is not going to take long. What I am going to put into the record here is a letter from our appraiser Kevin Pollard who has all of the appraisals we have done so far, indicating that in his opinion the parcel that we are protesting did not change from last year. And that is what we asked for in the petition:

The letter is as follows:

The letter is addressed to Deborah Harding tax accountant for IBP Inc.

Re: the IBP Inc. property (a beef and hide processing facility), Highway #35, Box 515, Dakota County, Nebraska.

Dear Miss Harding:

Pursuant to your request, I have reviewed my file regarding the above captioned property, and wish to relate my initial conclusions to you in reference to its potential value as of an effective date of January 1, 2004. This should not be considered an update of the appraisal and I have not completed a more recent inspection of the property.

You reported to me that there have been no significant changes in the property during 2003. I contacted a number of other appraisers throughout the Midwest, and found no more recent sales of land, or improved properties that would alter my original opinion of the value, and there has been no discernible change in the value of packing plants that I could identify.

Therefore, were I to appraise the property as of an effective date of January 1, 2004, the value estimate of \$18,600,000, would most likely still apply (and includes the reverse osmosis building referred to in the 2003 Addendum that was constructed in 2002).

If you have questions or comments don't hesitate to contact me at your convenience.

Respectfully submitted, Roy R. Fisher Inc. signed Kevin M. Pollard MAI

Dick, Ms. Harding and Mr. Brown discussed who were to get copies of the letter. Dick took the original and a copy was given to the Deputy County Clerk.

Brown: Basically it is just ... as you recall, we're getting down the line here, but 2 years ago we furnished you with an appraisal and then last year it was upgraded to the value that we are listing here and in the opinion of our appraiser it did not ... the value did not increase or decrease over the past year. He does indicate that he has not been through it this year yet, but all indications are that there hasn't been any changes out there. We know there weren't any changes there as of January 1, there are a few changes going on now that I am sure you're aware of.

Dick: A few?!?! (Chuckles)

Brown: And as we still have the same issues before the TERC board, this is just a formality unless you want to talk about it.

Commissioner Miller: The TERC hearing is in?

Dick: It is set for September...

Brown/Harding: October, October 12th.

Dick: So my suspicion is that on October 10th, our attorney will talk to your attorney, and we'll finally have a decision.

Brown: Well, they have been playing telephone tag, and I think our attorney is going to put it in writing to see if we can get together and come up with some sort of a settlement.

Commissioner Todd: Just out of curiosity, that appraisal that was done in 2002, is that correct? (Brown: Yes) was that not around 22 million...22,650,000 something? And then you said you updated it and then in that time he must of...

Brown: He updated it by about 400,000 wasn't it? I just so happen to have it. It was 18,200,000. Then last year in 2003 we came in at 18,600,000, and that's what we brought in this year. I think that the original request in 2002 was a little over 19 million, what we asked for to begin with. The appraisal came in at less than that.

Commissioner Todd: I was thinking that we had an appraisal and they had an appraisal and that they weren't that far apart?

Brown: You are not thinking far enough back.

Commissioner Todd: My memory is better than I thought huh?

Brown: Because this appraisal here is the first one after the annexation when the north ad building became part of the city. No we haven't protested that one, it was the rest of the plant.

Dick: We'll give it some consideration.

Commissioner Todd: Business as usual then huh? I have nothing to add, does anyone else?

(No)

Do you have anymore comments?

Brown: I am sure you know that there is some new construction going on?

Commissioner Todd: We're poised. We have all the newspaper clippings with the construction amounts in there.

Brown: We go through that, these reporters don't like to have the right numbers.

Commissioner Todd: I was at the news conference when it came from you guys.

Brown/Harding: The engineers and the PR people like to... we'll be ready for you. (Chuckles)

***Dick will review and get back to the board

Chair Todd declared a break at 2:49 pm

Chair Todd reconvened from break at 3:02 pm

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Protest Number 362: Donald Kubik did not appear before the Board

Inside of the house is very nice. There are 3.5 acres of land

Dick's recommendation is for the land to be valued at \$14,105, with the building valued at \$45,145, for a total value of \$59,250.

Commissioner Todd thinks the 65,365 looks more like it. Commissioner Miller isn't sure that it needs a 15% functional depreciation. She said the outside isn't the greatest, but if the inside is good. She thinks that the 43% physical depreciation would catch the outside.

Bill said that the condition is wore out...wondered what that means? Dick told him not to pay much attention to that.

Commissioner Todd feels that those terms are starting to reflect the condition of the appraiser. (Chuckles)

Commissioner Miller said that the wood framed building isn't anything too great, but 1400 sq ft with only \$300 on it that Dick is being pretty generous.

Commissioner Todd just doesn't understand how he gets by with the junk yard there.

Board Agrees

Protest Number 363: Allan and Sarah Gentrup did not appear before the Board

Dick's recommendation is for the land to be valued at \$2250, with the house at \$1545, for a total value of \$3,795.

Board Agrees

House has been torn down since Jan 1 (actually taken down July 9th).

Protest Number 364: Allan Gentrup did not appear before the Board

Dick's recommendation is for the land to be valued at \$60,960, with the buildings valued at \$76,635, for a total of \$137,595.

Commissioner Miller: There are 80 acres and a house. (Dick: Yep)

Dick: This is farm file.

Commissioner Todd: This is a big house 1784 sq. ft. He wants to know if Dick has a chart to go by for the bin figures.

Dick- Newer bins and ones with dryer floors will sell, but older and smaller bins have no value. (There was some discussion about the bins and there value)

Commissioner Miller wanted to know why the land went down from 2000 to 2001. Dick said that there was a split.

He asked for \$143,050 and bought the property for \$160,000. Commissioner Miller wanted to know if that was a good sale, it looks like it was from mom and dad.

Dick said they don't know what went on.

Commissioner Todd said that if we are less than what he asked for then why aren't we just moving on?

Board agrees.

Protest Number 365: Richard Foreshoe did not appear before the Board

Dick's recommendation is for total land to be valued at \$86,850.

Dick and Ted discussed whether or not Forshoe was coming in. Richard Foreshoe is quibbling over about \$2000, and Ted sent him copies of an e-mail from Madelyn. This has been an on going battle for several years. Dick went out and measured each pole site.

Commissioner Todd wanted to know if he receives "rent" for the poles being there...no one is sure if there is anymore. He has power poles on his property that he says he is loosing about 85 acres.

Maddie: He was getting 2.4 acres (total for all 6 poles that go across his field) exempt from taxation because of the poles. It was classified as other, and then the state said you couldn't have "Other" as a classification on land. It is now classified as waste at \$100/acre. So there was an increase of 240 on his land value due to classification.

Dick read into the record his letter, dated April 4, 2003 to Mr. Foreshoe regarding his issue with the poles. The letter is as follows:

Dear Sir:

I have been asked to review your request for a change of value. As I understand your letter the request is based on the amount of crop land loss resulting from the power lines crossing your field.

I have personally reviewed and measured the area lost. Please note from the attached photos and sketch of the estimate of crop land lost in the case of the small power line it is .009618 acre per structure and in the case of the larger power line it is .0109274 acre per structure. It is my opinion that .2 acres per pole is more than generous. In reality, the actual crop land lost is .0616362 acres, and you are being allowed 2.4 acres.

Also remember, the law requires to value the land based on market value. Market value as determined from the sales of similar property in your area. In reviewing your request, I have located three sales in your area, sheets attached, all of which are in excess of \$2000 per acre. The Constitution requires to value agricultural land at 80% of market. This would indicate a value of approximately \$1600 per acre for property tax purposes. You are currently valued at \$1145 per acre.

If you have any other questions or I can be of further assistance, please contact me.

Thank you for your interest; signed Dick Erickson State Appraiser for Dakota County

BOARD OF EQUALIZATION

RECORD BOOK 3

So Dick is comfortable with his figures on this protest.

Commissioner Miller brought up the fact that there are no reasons given on the protest form other than "I will share my information when I appear before the board." So this is an example of what Ed was talking about.

Board Agrees.

Protest Number 369: Debra Van Diemen appeared before the Board at 3:22 pm

Dick's recommendation is for the land to be valued at \$14,910, with the building valued at \$93,790, for a total valuation of \$108,700.

She filed because of the increase in the value about \$35,000. Mr. Hoff did come and go through the house and she pointed out that there have been no improvements, water damage in basements, etc. He did decrease the valuation from 118,000 to 93,000 for a total of 108,000 and I totally agree with that.

Dick wanted to remind the board that when they looked at the sq ft value to remember that it was a 2 story home and that is why the value is lower.

She was told that 2 story houses don't sell anymore.

Board agrees

Mary said that when she was little and farming her dad's land, she would disk and plant right up to the poles, she would gouge the poles and everything to her knowledge they never got any compensation for having the poles.

Commissioner Todd wanted to know if there was any compensation from the power company for having the poles there...no one knows.

Protest Number 368: Les Pederson appeared before the Board at 3:37 pm

Dick's recommendation is for the land to be valued at \$17,375, with the buildings valued at \$163,390, for a total valuation at \$180,765.

There are 2 houses on this property. Large house and machine shed with land is valued at \$81,000. 2nd smaller house includes 9000 sq ft shed and 2 solid wall porches (That is what is in the lump sums).

This was part of TERC increase. When Dick refigured, he came back with a number less than Les requested.

Commissioner Miller explained that the state increased land across the state.

Commissioner Todd: I did an appraisal for him and came up with a figure around \$160,000, which was not high enough for Les.

Board agrees

Protest Number 403: Adam and Tawnya Beerman appeared before the Board at 3:45 pm

Dick's recommendation is for the land to be valued at \$13,625 with the buildings valued at \$82,445, for a total of \$96,070. The pole shed is valued at \$9,165 and has a concrete floor and is wired for electricity.

The board started discussing this before the couple arrived.

When Tawnya appeared, the board told her they discussed it and agreed with Dick's recommendation.

Board agrees

Protest Number 373: Thomas and Renee Hoch appeared before the Board at 3:46 pm

Dick's recommendation is for the land to be valued at \$36,000, with the buildings to be valued at \$117,745, for a total value of \$153,745. This figures out to be 97.80/sq ft. Tom came in and they talked about it. They were in agreement. There is work that needs to be done, but there is depreciation factored in so that was taken care of.

Board agrees.

Protest Number 404: Randy and Tammie Strong appeared before the Board at 3:53 pm

Dick's recommendation is for the value of the land to be at \$15,305, with the building valued at \$189,715, for a total value of \$205,020.

Increase was part of the TERC increase. Dick left the land value alone and revalued the house. The beginning value was 212,045, his request was 187,520 and my ending value is 205,020. So I am basically 12,000 higher than he wanted and 12,000 less than where I had it.

Commissioner Todd- took the TERC increase off the house and added back in the land value he comes up with \$188,600 for total value. House is valued at \$173,295.

Dick: if you look at just the house, he is at \$56/sq ft., with 3400 sq ft in the house.

The house is two stories and has no finish in the basement.

He was wondering if it wasn't just a few years ago that there was an increase, and he was wondering why there was another increase this year.

Dick explained that there was an increase in 1999 (reflected on the 2000 tax year) that brought the properties up to 100% of value (Dick was not employed here at this time). This was our year to revalue the rural residential, and the TERC put an increase on top of that.

The Board's recommendation is for the house to stay at \$173,295, with the land valued at \$15,305, for a total value of \$188,600.

Protest Number 377: Ron Ryden appeared before the Board at 4:03 pm

Ted had rescheduled him for 4:15 today, but failed to mention that to us. So we are revisiting this protest.

BOARD OF EQUALIZATION

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13 x 36 loafing shed was blown away a few years ago...it is still on the property card, but has no value (100% depreciation.) Ron asked if he could get a break on his value because he shares his driveway with his 2 neighbors. Board said that driveway upkeep was standard. There is a 12 x 20 yard shed with a value of \$750 but no value on the loafing shed.

Dick's recommendation is for land to be valued at \$21,515, with buildings valued at \$131,545 for a total of \$153,060. This value figures out to be \$70.86/sq ft. There are 11.15 acres.

--Value is down from last year's value.

Board Agrees

Chair Todd recessed the hearing at 4:11 p.m. on the 13th day of July, 2004 until 9 a.m. in July 14, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

* * * * *

COUNTY BOARD OF EQUALIZATION
JULY 14, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 9:03 A.M., followed by roll call: present were Commissioners, Pam Miller, Bill Engel, Rick Bousquet and Chair Lyle Todd. Also present were State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorcey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph. Absent was Commissioner Jackie Hartnett.

Protest Number 405: James McDonald appeared before the board at 9:04 am.

Dick and Jim had talked, and Jim had brought in an appraisal.

Dick has it at \$136,630 total value, with land valued at \$16,200 and buildings for \$120,430.

Board Agrees.

Protest Number 406: Kimberly Wolf appeared before the board at 9:07 am.

This is a vacant lot. She is unhappy that the value has dropped and it is valued at less than what she paid for it. She is afraid that it will affect selling price. Purchased because they felt it was valued higher than neighboring properties. She wants to know if the lot has depreciated. She paid \$13,800 for the lot.

Dick explained that it was part of total revaluation process. She will still be able to get whatever she wants to for it.

-----Started tape-----

Dick and Kimberly talked about how the lots are valued and how he arrived at his value.

Dick explained the sales period that they have to use and how they average out the sales of land during that period for the lots in that area, and come up with a value.

Dick's recommendation is for land to be valued at \$12,780.

Board Agrees

Protest Number 410: Glenn Gunsolley appeared before the board at 9:16 am.

This parcel got caught in the TERC increase. (Board explained the increase). Paid \$122,000 for this house in 2003 (Starting price was \$140,000). They wouldn't have paid that now.

Dick's recommendation is for land to be valued at \$21,125, with the buildings valued at \$93,370, for a total value of \$114,495.

Glenn doesn't feel that this is accurate. It was valued at \$77,000 when they bought it, on the improvements. The land value was 18,000 at that time. Shortly thereafter, Mary came by and did a visual inspection of the house and she agrees with the value of \$10,875 (?), which I knew it was going to go up, which I felt was not fair, but I could live with it. He has worked with Mary before and feels that she is very knowledgeable with prices and figures. Then in May it was increased another 15,400, making the total increase since we purchased this at \$26,275. There is just no way that this property has increased that much in a year from buying it. He feels that Mary's price of 88,750 would be a fair taxation on the improvements only. Then he talked to Dick and he raised it up to 92,305 which I don't I see how it can be that much after your employee inspected it and increased it, and then you guys or the state or whoever, I don't mean anything personal when I say you guys, but you sit down here and want to raise it another 15,400, it doesn't seem fair. Mary is out there doing her job and I think that that should be the fair market taxation.

Pam: as you know you have 2 parts to it, you have the land and you have the buildings. The land was an increase from the TERC and we have been consistent with leaving that alone. That would keep your land at 21,125, it was at 18,000. If we can keep that number and we have not varied from

BOARD OF EQUALIZATION

RECORD BOOK 3

that on other appeals just so we can remain consistent, and that probably is a fair valuation on your land. On your house I think we should talk.

Glenn feels that it was quite an increase on the land also, especially when there is one acre of ground, just .1 of a mile off of Old Highway 20, that land...one acre is valued at 9,360. I am another mile farther out of town and the value is 21,125. I don't see the difference in the land value between that piece of ground being closer to town and closer to shopping and everything and we are further out in the country than that piece of ground is.

Dick said the difference is he is in a subdivision.

Pam asked Dick if he feels that that number is correct...he said yes. It is. If you compare to other houses in Tompkins Addition you'll find that number consistently.

Glenn said that he went through the taxes and things and did quite a bit of research on some of the other property around there and the property just across the street, the house has been vacant over a year, and his house had been ransacked...it took a lot of work, and his house is valued higher than mine. His land value was comparable to mine.

Pam feels that if we left the land where it is and lowered the house to what Mary came up with last year at 88,750 you come up with \$109,875.

Dick pointed out to the board that that is a ranch style home at \$85/sq ft is correct for that area and when you take into consideration his purchase price is going to go into the mix and that would create a .8 or .85 ratio and that could very well indicate to the TERC that values need a mandated increase again. Dick feels that just as in the previous protest, the sale price is an issue.

Glenn said that sometimes you are willing to pay a little more if you want something bad enough, more than it is actually worth.

Dick said that it was through a realtor, it was negotiated and offers were made.

Rick agrees with Pam

Lyle said that this house sold for almost this in 1998. He also said he doesn't remember what we were coming up with for sq ft values out in Tompkins, but that it sounds about right.

Pam asked Mary if there was anything that stood out from when she did the review. Mary says that there were repairs needed when they purchased the property.

They have repainted and a lot of scrubbing. They have refinished a few of the hardwood floors. These were done before Jan. 1

Lyle agrees with Dick when he says that if we go with the \$109,000 we are only at 90%, and then the state will come in and give an increase across the board like this year.

Glenn says that he is also in the flight path of the tanker jets... Bill said that that may affect buyer, but the board says currently that has no impact on value.

Lyle: if we compromise and value it at 92% what he bought the place for then we are well within the legal guidelines then right? That puts us at \$112,240, with the house at \$91,115.

Lyle wanted to know if this was a compromise that everyone could live with. He didn't say be happy with it, but live with it.

Board Agrees

Protest Number 412: Jose and Teresa Acero appeared before the board at 9:32 am.

This parcel is land only. Dick's recommendation is for the \$9,940 on the land.

When they built the house, they built part of their garage on this lot. He feels that if he were to try and sell it, he wouldn't be able to. The board explained that a lot of houses sit on more than one lot. Wants to know why the land that his house sits on is less than this lot.

House is in a different subdivision than the lot. Dick also had the wrong multiplier on it, so \$9,940 is the new recommendation.

Protest Number 416: James Scwieger appeared before the board at 9:36 am.

House is for sale for \$185,000 but they have had to come down in price. They have had no lookers.

Dick told the board that he doesn't feel that he has any reason to protest. Mr. Scwieger told him he didn't care what he thought.

He wants to know why his went up 17% instead of the 13% or other percentages that the others in the same county did. He doesn't feel that he should be considered suburban. He also feels because of the controversial race track, that the county won't help them with, there have been lost sales in the area.

Lyle explained that the percentage increases was put on by the state we had no control over it. Lyle went on to explain that the properties are put into classifications with like properties.

He is protesting because he wants equalization across the county.

Pam said that is what they are trying to do.

Lyle was trying to tell him that Dick went a head a basically ignored the state increase and lowered his value to 116, 725

Dick's recommendation is for land to be valued at \$9,390, with the buildings valued at \$107,335 for a total of \$116,725.

Board Agrees.

He wants the boards help with the race track, if they pay the taxes, then they should get representation...but the Board tried to explain that it is actually within Homer's city jurisdiction, not the County's. Bill also tried to explain that the Board has never been asked to help.

Mary wanted to clarify that on Glenn Gunsolley, she has never ever quoted anyone a price when she has gone out to do reviews. She never gives her opinion, etc. The Board said they never thought she did.

BOARD OF EQUALIZATION

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Protest Number 367: Vivian Mahon did not appear before the board.

Dick's recommendation is for the land to be valued at \$44,295, with the buildings to be valued at \$67,100, for a total value of \$111,395.

There is a lot of land.

Board agrees.

Protest Number 370: Orpha Rapp did not appear before the board.

This is a little shop on the avenue.

Dick's recommendation is for the land to be valued at \$1,805, with the buildings to be valued at \$8,255, for a total of \$10,060.

Board Agrees

Protest Number 371: Ronald Rapp (c/o Ken and Patricia Pojar) did not appear before the board.

This property was recently bought on contract for \$103,000.

Dick's recommendation is for the land to be valued at \$22,500, with the buildings to be valued at \$83,970, for a total of \$106,470.

Lyle wants to know if all 3 of the duplexes are the identical. Dick said he believes so. They are all the protests this year.

Lyle knows that Rapp gave him a sweetheart deal on this, because he was already living there.

Lyle wanted to know if they were all valued the same...Dick said that it seemed to him that one was a bit bigger than the others.

Board agrees

LATER DISCUSSION ON PROTEST NUMBER 371

(Pam wants to know if we can revisit #371.

Lyle agrees that if we use #440 for a base and take off the garage (\$5700), then we would come up with a more realistic figure.

The board would like to go with \$114,395, with the land at \$22,500 and the building valued at \$91,895.

Board agrees

Protest Number 372: Mildred Lumongsud did not appear before the board.

House has no basement, there is only crawl space.

Dick's recommendation is for the land to be valued at \$8,520, with the buildings at \$113,410, for a total of \$121,930. This value works out to be around \$79/sq ft.

Pam: It has underground sprinklers. Man they depreciate out pretty fast don't they.

Dick: They depreciate out quickly because we can't get an indication on how they affect a sale.

Board agrees

---Tape 2---

Protest Number 418: Brian O'Neill appeared before the board at 10:56 am.

Brian was in and talked to Dick, he was caught in the market adjustment in Jackson because his house was built between 1889 and 1900.

This house is 115 years old. There was an increase a few years ago when he added on the back addition, but didn't know why this increased this year also.

Dick's recommendation is for the land to be valued at \$2,500, with the buildings valued at \$70,095, for a total valuation of \$72,595.

Board agrees

Pam thought land sounds low, but Dick said that that is correct for that part of Jackson.

Protest Number 374: Larry Stinger did not appear before the board.

Dick's recommendation is for land to be valued at \$13,610, with the buildings valued at \$150,260, for a total of \$163,870.

Board Agrees.

Protest Number 438: Jerold Gunsolley (Everett's Reality, Inc.) appeared before the board at 10:05 am.

He wanted the board to know that he has several other properties that he isn't protesting. He has meet with Dick on all these and believes that they are in agreement. He is here basically just to answer questions if there are any.

This is Everett's Furniture store, and the Board set the value last year, and he would like it to be back to where it was.

Dick's recommendation is for the land to be valued at \$99,000, with the buildings valued at \$981,780, for a total of \$1,080,780.

Dick is not sure where the increase came from originally other than just the process of reworking the numbers. He wanted the board to know that they estimate the depreciation on commercial properties.

Board agrees

Protest Number 439: Jerold Gunsolley (Everett's Reality, Inc.) appeared before the board at 10:08 am.

He bought the building the first of the year for \$100,000. They have it rented to a returning local gal to open a school supply store.

Dick's recommendation is for the total value to be at \$103,455, with the buildings valued at \$76,780, and the land to be valued at \$26,675.

Board Agrees

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 440: Jerold Gunsolley (Everett's Reality, Inc.) appeared before the board at 10:11 am.

This parcel has duplexes on it. These duplexes were built in 1969. These are similar to protest number 371, but these have an extra garage, a screened in porch and basement finish. They rent these for \$550/month or \$1100 total.

Dick's recommendation is for the land to be valued at \$22,500, with the buildings valued at \$108,455, for a total value of \$130,955.

Pam: Wants to look at these and #371 a little more.

Lyle wants to know what the misc. improvements are, does that include the detached garage... yes.

Pam thinks that the garage needs some depreciation on it.

Lyle thinks that this one is about \$10-12,000 high. Thinking a total value of \$120,000

Pam: We'll keep the land at \$22,500, with the buildings valued at \$97,500, for a total of \$120,000.

Board Agrees

Protest Number 441: Jerold Gunsolley appeared before the board at 10:23 am.

Met with the board last year on that and agreed on a value of \$117,510. It is a bi-level house. He said that last year Lyle made the comment that split-level houses were about \$100,000 houses. He feels that 100,000 is too low, but 128,000 is too high.

Board has no problem with the \$118,445 for the total value, with a land value at \$9,655 and the buildings valued at \$108,790.

Board Agrees

Protest Number 442: Jerold Gunsolley appeared before the board at 10:25 am.

This was a TERC increase. This is a cabin on the river, with river bank deteriorating. He and his dad built this out of used left over lumber. It has a septic tank but no rural water.

Dick's recommendation is for the land to be valued at \$5,960, with buildings valued at \$57,735, for a total of \$63,695.

Board feels it is too high...if something happened they would never be able to rebuild. It isn't built to be lived in year round. The lot is crooked and platted funny.

Board Agrees.

Protest Number 443: Jerold Gunsolley appeared before the board at 10:32 am.

Dick's recommendation is for the land to be valued at \$6,470, with the buildings valued at \$29,180, for a total value of \$35,650.

This is an old cabin with no basement that has been added onto, but it does have rural water.

Board Agrees

Chair Todd declared a break at 10:37 am.

Chair Todd reconvened from break at 10:50 am

--Tape 3/4--

Protest Number 426: Stevie Stevenson did not appear before the board

Dick's recommendation is for land to be valued at \$10,870, with the building valued at \$91,435, for a total \$102,305.

This is a modular house. This value works out to be \$52/sq ft.

Board Agrees

Protest Number 444: Steven Peterson appeared before the board at 11:00 am.

Dick reworked the numbers on this property.

This figures out to be \$96/sq ft for Timberline Dr. which sounds right.

Dick's recommendation is for the land to be valued at \$16,200, with the buildings valued at \$122,925, for a total of \$139,125.

Board Agrees.

Pam wants to know if we can revisit #371, she doesn't feel that everyone was happy with that number.

Lyle agrees that if we use #440 for a base and take off the garage (\$5,700), then we would come up with a more realistic figure.

The board would like to go with \$114,395, with the land valued at \$22,500 and the building valued at \$91,895.

Board agrees

PREVIOUS TESTIMONY ON PROTEST NUMBER 371

(Protest Number 371: Ronald Rapp (c/o Ken and Patricia Pojar) did not appear before the board.

This property was recently bought on contract for \$103,000.

Dick's recommendation is for the land to be valued at \$22,500, with the buildings to be valued at \$83,970, for a total of \$106,470.

Lyle knows that Rapp gave him a sweetheart deal on this.

Board agrees

Protest Number 375: Tina Perez-Hernandez did not appear before the board.

Dick's recommendation is for the land to be valued at \$9,625, with the buildings to be valued at \$77,865, for a total of \$87,490.

She gave \$95,000 for it. There is a detached garage

Board agrees

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 376: LaVerda Eickoff did not appear before the board.

Dick's recommendation is for the land to be valued at \$12,140, with the buildings to be valued at \$67,960, for a total of \$80,100.

Pam: 5% functional must be for the water in the basement and updating needs? (Yep)

This only has a single car garage.

Lyle can't argue with it.

Rick wanted to know if they depreciated that area because of the railroad tracks, Dick said if you can prove where it affects market then I will.

Board agrees

Protest Number 378: Douglas and Gail McLaughlin did not appear before the board.

Dick's recommendation is for the land to be valued at \$15,555, with the building valued at \$86,985, for a total of \$102,540.

There are 5 acres of land.

Lyle wanted to know if it was dug back into the bank...Mary and Rick do not believe so. The walk out is just in the front. (This is a one story with a walk-out.)

***Coming back to revisit

Board reviewed at 1:25:

(Dick reviewed over lunch and it is a one story with a walk-out, no indication on whether or not it is a finished basement)

Board agrees

Lyle: I just want to point out that these 5 acres are valued higher than the 7.5 acres on Rohde's, (Dick pointed out the more acres, the less per acre your average is.)

Protest Number 379: Kurt VonMinden did not appear before the board.

Dick's recommendation is for the land to be valued at \$14,915, with the building valued at \$100,670, for a total of \$115,585. This value figures out to be \$89/sq ft.

He bought it a year ago for \$122,000.

Board agrees.

Protest Number 380: Ronald Rohde did not appear before the board.

Dick's recommendation is for the land to be valued at \$17,880, with a building value of \$31,880 for a total of \$49,760.

There are 7.5 acres valued as acreage.

Dick has been told that the house is pretty rough and most of the buildings have been depreciated out.

There was discussion about whether or not the land should be raised since they are close to town and have paved roads. This is valued as acreage, not as farm ground.

There was more discussion about how the acreage was valued (broken down) compared to farm sites. The Board doesn't know how to adjust the land up without causing a fire storm over land values. They will leave it and see if it adjusts out next year.

Lyle just sold several acreages for \$5000/acre.

Board agrees.

Protest Number 384: Raul Becerra did not appear before the board.

Dick's recommendation is for the land to be valued at \$8,520, with the buildings valued at \$81,640, for a total value of \$90,160.

Board agrees.

Protest Number 387: David and Julie Stewart did not appear before the board.

Dick's recommendation is for the land to be valued at \$16,175, with the buildings valued at \$129,005, for a total value of \$145,180.

Lyle wanted to know where the pole barn was at...it is in with the lump sums. This is because of the depreciation.

Board Agrees.

Protest Number 461: Alan and Kathryn Rouse appeared before the board at 11:27 am.

Assessor has wrong picture. This is a 36 x 72 building, the sketch is correct.

The building was built in 1992. The Board's sheets say it was built in 2004, but Dick explained that that was a default age because they didn't have a year built.

Lyle: If you take out the land value you have a building value at \$7/sq. ft. you can't build it for that.

Rouse: That is what they built it for...\$22,000 building and concrete floor.

Pam: 22,000 for the building and the concrete? Was the lot extra?

Rouse: My father had had the land for years before we started building. My major issue was with the land value...this is on dead-end street and doesn't understand why there was a jump in land value. He has limited access due to railroad parking its cars across 26th Street and the fact that they want to close that crossing.

There are 110' of front footage, but they are not prime footage.

Rick says he knows the land over there pretty good and feels that their figure of \$28,600 is a better figure.

Pam wanted to know if you could put an economic depreciation on the land.

Rick said that if you leave the building and take the total to \$28,600 it would take the land to \$9,765, with the building at \$18,835.

BOARD OF EQUALIZATION

RECORD BOOK 3

Alan thinks it is zoned light industrial because of being next to the railroad tracks but he has never officially checked it out.

Board Agrees

Protest Number 462: Alan and Kathryn Rouse appeared before the board at 11:39 am.

Dick's recommendation is for the land to be valued at \$12,355, with a building value of \$58,790, for a total value of \$71,145.

Dick is still foggy on why his numbers don't match theirs.

He bought the house in 2001 for \$42,000 and there is no finish in the basement, which Dick has corrected. The house next door is not placed to code as it isn't 10 feet off the lot line. Their lot goes down over the bank and encompasses the drainage ditch, so 33' is not able to be built on. The siding was not put on correctly.

Rick wants to know if Dick could add on a functional depreciation for the part of the lot that goes over the bank.

Lyle doesn't believe that you would ever get \$12,000 off of the lot. He has a hard time picturing any increase over last year. It has a dangerous driveway and there is just a combination of factors that take away from the value of the property.

Bill agrees with Lyle.

Alan: They got creative when they separated it into lots...the house sits on 2 25' lots.

Rick: I agree with Lyle let's leave it at \$53,500, with a land value at \$10,440 and buildings value at \$43,060.

Board agrees.

Protest Number 458: Scott and Virginia Kennedy appeared before the board at 11:50 am.

Scott brought in an estimate from Thrasher basements for repairs that need to be done, and the estimate is actually times two because it has to be done on all four walls instead of just 2. So for that reason he has put in negative lump sums of \$15,000. The estimates are for 7508 each.

Dick's recommendation is for land to be valued at \$18,000, with the buildings valued at \$106,095, for a total value of \$124,095.

Cause for bowing walls in the basement is more than likely the clay soil and the expansion that goes with it. Rick said that it is actually a very common problem with that soil class.

Board agrees.

Protest Number 452: Paul Young did not appear before the board

Dick's recommendation is for the land to be valued at \$13,500 with the buildings to be valued at \$126,885, for a total value of \$140,385.

He brought in an appraisal for Dick, after reworking Dick came up with the above numbers.

This is \$70/sq ft for a two story house.

Board agrees

Protest Number 456: Gerald and Carol Dickes did not appear before the board

Dick's recommendation is for the land to be valued at \$8,520, with the buildings valued at \$51,750, for a total value of \$60,270.

There are 364 sq ft of partition finish in the basement. The house is 64 years old.

Lyle feels it is about maxed out on value...but the fact that is small and has finish in the basement brings up the square foot value.

Pam wanted to know since Dick arrived at land values fairly early on in the year, if that was something that the Board was able to look at ahead of time. Dick said they were welcome to look at it. He went on to explain how he figured out land values.

Chair Todd declared lunch break at 11:58 am

Chair Todd reconvened from lunch at 1:25 pm

Chair Hartnett arrived at 1:25 pm.

The Board reviewed at 1:25 Protest Number 378: Douglas and Gail McLaughlin did not appear before the board.

PREVIOUS TESTIMONY

Dick's recommendation is for the land to be valued at \$15,555, with the building valued at \$86,985, for a total of \$102,540.

There are 5 acres of land.

Lyle wanted to know if it was dug back into the bank...Mary and Rick do not believe so. The walk out is just in the front. (This is a one story with a walk-out.)

NEW TESTIMONY:

Dick reviewed over lunch and it is a one story with a walk-out, no indication on whether or not it is a finished basement.

Jackie asked how many acres there were...there are 5 acres.

Board agrees

Lyle: I just want to point out that these 5 acres are valued higher than the 7.5 acres on Rohde's, Dick pointed out the more acres, the less per acre your average is. He does understand where Lyle is coming from though.

Protest Number 407: Juan Iniguez did not appear before the board.

Lyle sold it to him in 1998, and everything inside was original. Vinyl siding is new. The basement walls needed repair.

BOARD OF EQUALIZATION

RECORD BOOK 3

It did get the multiplier for being south of 30th Street as it is on the south side of 30th Street.

Dick's recommendation is for the land to be valued at \$12,780, with the land to be valued at \$52,365, for a total value of \$65,145.

They paid \$53,000 for it in 1996. Most of his complaints and reasons for wanting a lower value are cosmetic things that he could be fixing himself.

Lyle: This is the top end though.

Jackie: This value is \$75.40/sq ft for a 50 year old house.

Board Agrees

Protest Number 408: Richard Merchant did not appear before the board. He appeared before the board yesterday by mistake.

Was in last year and we rejected his appeal last year.

Rick was wondering why the land is so much less than the last protest, his lot is less because it's above 30th Street, so it has less per front foot value, than the other one south of 30th Street.

His appraisal is for \$95,000 but it is almost 3 years old.

Last year we set it at \$131,000 and Dick said he feels that is pretty much right on. Board feels that is where he should be this year.

Board's recommendation is for the land should be valued at \$9370, with the building to be valued at \$121,700, for a total value of \$131,070.

Lyle also wanted to point out that on his appraisal the appraiser adjusted the value of the comps down to \$10/sq ft because of the subject house is so large and the comps are smaller. Lyle says that \$20 should be a minimum with a newer house being around \$30/sq ft. This would put her appraisal up over 100,000.

This value comes out to be \$70/ sq ft. Pam feels that this value is low for the area, but Lyle reminded her that there are two factors: this is a large house at 1872 sq ft. and there is no basement under 738 sq ft.

Board agrees

Lyle went on to complain about the appraisal.

Protest Number 409: Gerald Heitschusen did not appear before the board.

Dick's recommendation is for the land to be valued at \$16,270, with the buildings to be valued at \$1815, for a total of \$18,085.

This is the parking lot next to Callahan's. We spent a lot of time on this last year. His main complaint last year was that the concrete is so bad that there should be no value on it. Dick has the concrete depreciated out by 80%.

Board agrees

Protest Number 415: Eva-Joy and Delbert Johns appeared before the board at 1:45 pm.

They are protesting the value of the trailer that is on the land. The trailer is in bad shape.

Dick's recommendation is for the land to be valued at \$124,490, with the buildings valued at \$840, for a total value of \$125,330.

There is only \$360 on the trailer, they are having it removed this month, but that won't take effect until next year.

There are 160 acres with 74% farmable. There is a creek that runs through the building site and there is a dam on the south line, and there is some timber on the land.

Because it is a farm file the out buildings are listed separately. But there is little value on them also.

Maddie and Dick also explained that when they removed the trailer their land value should also go down because they will be removing the home site value off the land.

Board agrees.

Protest Number 469: Cheryl Painter appeared before the board at 1:52 pm.

Her concern is with the lot value as it jumped almost \$16,000, it went from 6,000 to 22,500. She had a few comps and none of them had land values as high as hers. There are no storm sewers in her area, and her area is not a new part of town.

Dick's recommendation is for the land to be valued at \$22,500 with the house valued at \$64,085, for a total of \$86,585.

She is part of the cul-de-sac, but she does have a rectangular shaped lot, she is leading into the cul-de-sac, not right on the circular part.

Rick figures it is about 60 feet on front if you take the width of the house and add what she says is on both sides of her.

There was discussion about how to figure lot size and value on front foot basis. Board feels that the lot value is too high.

Lyle feels that cul-de-sac lots should be valued the same as the lots leading into the cul-de-sac.

Dick said that if you value it on a square foot basis, they are going to come out higher, because there usually is more sq ft. But if you value it on a per lot value it would match what is around it. You can't use a front foot value because the back is wider than the front.

***Board will revisit after Dick reviews the lot

Protest Number 479: Peter and Betty Jorgensen appeared before the board at 2:07 pm.

Dick revisited the property after the TERC increase.

Dick's new recommendation is for the land to be valued at \$17,605, with the buildings valued at \$114,905, for a total value of \$132,510.

This is less than his request at 137,000.

Board Agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 467: Martin and Rebecca Ferris did not appear before the board

This is a land only parcel where their driveway is located.

Dick's recommendation is for the land to be valued at \$1535.

He made an adjustment for the width of the ground since it is only 12' wide.

Board Agrees

Protest Number 468: Martin and Rebecca Ferris did not appear before the board

Dick's recommendation is for the land to be valued at \$35,805, with the buildings valued at \$155,260, for a total value of \$191,065.

This value figures out to be \$69/sq ft.

He paid \$179,000 for it in 1999 (Dick: but that included the driveway)

There is a half acre of land (42' x 160')...Lyle feels that you could get \$35,000 for the lot no problem. He also feels that there is no reason to doubt the numbers it is just when you put it down on paper it just never seems to figure out.

Rick said it is 12,000 more than what he is asking for.

Board agrees.

Protest Number 477: Richard Korhuis appeared before the board at 2:17 pm.

Dick's recommendation is for the land to be valued at \$22,680, with the building to be valued at \$45,175, for a total value of \$67,855.

This is a rooming house which he rents the rooms by the week for about \$65-70/week. There are 8 rooms and a common kitchen, average occupancy is around 5 roomers. He pays all utilities.

There are 3 lots and the increase is part of the across the board increase, and Dick is satisfied that it meets the statistical requirements. Lyle said that he is sure we have plenty of sales to support that value, Dick agreed.

The property was assessed by the state for \$85,000 and he paid \$47,000 for it, so he feels that the numbers went jiving. He had comparables to his property attached to his protest. There was discussion about the comparables.

Pam wanted to know if his comparable properties located on Locust put that in a different area as far as land value goes. Dick said that it did.

Rick wants to leave the land values at \$22,680, but bring the building value down to \$40,000 for a total of \$62,680. That puts us in line with the Locust Street comp.

Pam wanted to know if his comp on Broadway is also in a different area, and Dick agreed with that also. Pam said that she doesn't think that the building value is wrong, but she doesn't agree with the land values.

He can agree with being lined up with the others per Rick's new numbers.

Board agrees

Protest Number 480: Vern Larson appeared before the board at 2:29 pm.

Dick's recommendation is for the land to be valued at \$14,200, with the buildings at \$125,325, for a total of \$139,525.

He had stated that he wanted to go down to 140,000 so he has no problem with this value.

Went over the differences with Dave, no longer has wood shake shingles and they had differences in opinions on the knee-wall porch.

Board agrees.

Lyle asked Vern about what to use to adjust up on an appraisal per Merchants appraisal. He agreed with Lyle.

Protest Number 481: Leroy Koster appeared before the board at 2:34 pm

Dick's recommendation is for land to be valued at \$10,480, with the building to be valued at \$54,020, for a total value of \$64,500.

This is a rental property that they own and thought the jump in assessment of over \$35,000 (on original assessment) was excessive. There is considerable work that needs to be done. The garage needs work. The foundation and wiring need work.

He rents it for \$300.00/month (later we found out he rents it to his son). He has some comparables of properties (within his neighborhood) with as much if not more square footage and their values are less than his. He had been in and talked with Dick, but still feels that Dick's numbers are high.

Jackie sees that the house is 84 years old with only 34% depreciation and wants to know if that is correct? Dick said yes.

Basement is under only 1/2 of the house not the entire house as the sketch shows. What basement there is has an old shelf style with a little crawl space where the water line goes.

The detached garage and machine shed are valued at \$7,900 and those are probably correct since they are newer.

Board feels the house is high.

Rick figured the buildings at \$48,000 with the land staying at \$10,480, for a total value of \$58,480. This value figures out to be \$53/sq ft.

Board agrees with Rick's figure.

Chair Todd called a recess at 2:45 pm

Chair Todd reconvened from recess at 2:51 pm.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 485: Dianne Miller appeared before the board at 2:52 pm.

Dick's recommendation is for the land to be value at \$7810, with the buildings valued at \$33,670, for a total value at \$41,480.

She had discussed with Dick. The house has no basement and gets \$494/mo through HUD. It is a small 2 bedroom with a wall furnace. She gets \$575/mo normally.
Board agrees.

Protest Number 486: Dianne Miller appeared before the board at 2:54 pm.

Dick's recommendation is for a total value at \$24,250, with land valued at \$5680 and the buildings valued at \$18,570.

She gets \$400/mo rent for it.

Protest Number 487: Dianne Miller appeared before the board at 2:56 pm.

Dick's recommendation is for the land to be valued at \$5680, with the building value at \$20,895, for a total value at \$26,575. She rents this for \$335/mo.

Protest Number 488: Dianne Miller appeared before the board at 2:58 pm.

Dick's recommendation is for the land to be valued at \$5680, with the buildings valued at \$17,945 for a total value at \$23,625. She rents this for \$340/mo through HUD.

Protest Number 472: Jose Moreno did not appear before the board

Dick's recommendation is for the land to be valued at \$14,060, with the buildings valued at \$82,045, for a total of \$96,105.

They bought it for \$79,000 in 2000.

There is a two car garage attached, a nice big porch with a roof on it, a lot of finish in the basement.

This value figures out to be \$95.53/sq ft., Pam feels this is awful high.

The Board feels it is too high.

Rick suggests putting it back to \$86,345, with the land staying at \$14,060 for a building value of \$72,385.

This value would figure out to be 85/sq ft which sounds better to the board.

Board agrees.

Protest Number 411: Alexander Esteves did not appear before the board.

Dick's recommendation is for the land to be valued at \$12,570, with a building value of \$119,680, for a total value of \$132,250.

They paid \$120,000 for it in 2001. And has an appraisal for \$126,000.

Board agrees.

Protest Number 413: Douglas Goddard did not appear before the board.

Dick's recommendation is for land to be valued at \$24,710, with the buildings to be valued at \$115,855, for a total of \$140,565.

Lyle did the appraisal for the house, for 131,500.

This house is 41 years old. The value figures out to be \$98.85/sq ft. The house has been redone and has a large lot.

Lyle feels that the garage is cobbled up/been added onto. He also has 1000 sq ft of partition finish in the basement.

Rick figures at \$95/sq ft that brings the house value down to \$110,380, with land staying the same at \$24,710, for a total value of \$135,090

Lyle said that the difference between his figure (appraisal) and Dick's figures was less than 7%, so it was a good figure.

Board agrees with their figures for total value at 135,090.

Protest Number 414: Charles Rose did not appear before the board.

Dick's recommendation is for the land to be valued at \$7920, with the buildings valued at \$63,445, for a total value of \$71,365.

He has an appraisal for \$76,000. So Dick figures we should split the difference between his figures and the appraisal and raise the value.

The house is 62 years old.

Board agrees.

Protest Number 417: Kent and Brenda Eslick did not appear before the board.

Dick's recommendation is for the land to be valued at \$15,555, with the buildings valued at \$42,340, for a total value of \$57,895.

They bought it for \$63,000 back in 2000. There are 5 acres.

Board agrees

Protest Number 419: Richard Lott did not appear before the board.

Dick's recommendation is for the land to be valued at \$6250, with a building value at \$28,235, for a total value of \$34,485.

Board agrees

Protest Number 420: Richard Lott did not appear before the board.

Dick's recommendation is for the land to be valued at \$8520, with a building value of \$37,675, for a total value of \$46,195.

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle believes that this is a house built around another house.

This is at 57.74/sq ft. Pam feels that this is plenty high for that small of a house.

Lyle wants to leave it at last year's value.

Jackie says that his comments say that the 45,450 is out of line, but Lyle said if he lived with it last year, he can live with it this year.

Board's recommendation is for total valuation at \$45,450 with land at \$8520.

Board agrees

Protest Number 421: Richard Lott did not appear before the board.

Dick's recommendation is for the land to be valued at \$16,080, with a building value at \$99,065, for a total value of \$115,145.

This house is a story and a half over basement with single story over crawl.

This value figures out to be \$61.15/sq ft.

Rick says this doesn't sound out of line.

Dick said that there was one that sold for 100,000, but it wasn't the house this is.

Board agrees.

Protest Number 422: Richard Lott did not appear before the board.

Dick's recommendation is for the land to be valued at \$8520, with the buildings valued at \$26,055, for a total of \$34,575.

There are 706 sq ft.

When Dick reworked it, it came out higher than the first assessment.

He doesn't get very good rents.

Bill wants to know if Lyle feels it is worth it.

Board feel it is too high and recommends a total value of \$31,940 with land valued at \$8,520 for a building value of \$23,420.

Board agrees.

Protest Number 423: Joseph and Margaret Cote did not appear before the board.

Dick's recommendation is for the land to be valued at \$61,835.

There are 40 acres on this parcel.

Rick knows that they are getting \$100 cash rent per acre for it.

Dick said that a good cap rate on AG land is 3.5%

Bill wanted to know why we don't just leave it where it was if they aren't making any money on it.

Pam said that we have the land values pretty well set and don't want to be changing them.

Lyle said that there is enough research that has gone into those land values to start changing them.

Board agrees.

Protest Number 424: Joseph and Margaret Cote did not appear before the board.

Dick's recommendation is for the land to be valued at \$129,980, with the buildings valued at \$40,875, for a total value of \$170,855.

There are 80 acres on this parcel.

Board agrees

Protest Number 425: Wayne and Sandra Jefferis did not appear before the board.

Dick's recommendation is for the land to be valued at \$39,300, with the buildings valued at \$149,710, for a total valuation of \$189,010.

Rick doesn't believe his square foot value is out of line at \$60.99/sq ft.

There is 800 sq ft of second story.

Board agrees

Protest Number 483: Joe and April Klundt did not appear before the board

Dick's recommendation is for the land to be valued at \$11,340, with the buildings to be valued at \$72,095, for a total value of \$83,435.

There was much discussion about the looks/structure of the house.

Lyle feels this is where you need a special category.

He has made additions from the time they bought it.

There are 1900 sq ft valued at 42.10/sq ft.

They bought it for \$45,000 in 2001 and have been doing additions for a few years. If their building permits are correct, they have put \$53,000 in to this house.

Board agrees.

Protest Number 484: G. Ronald and Susan Gill did not appear before the board

Dick's recommendation is for land to be valued at \$16,075, with the buildings valued at \$156,715, for a total value of \$172,790.

There is a small amount of finish in the basement (only amounting to 212 sq ft). They got caught in the TERC increase.

This figures out to be \$92.90/sq ft.

Board agrees.

Protest Number 489: Melissa Wooley did not appear before the board

Dick's recommendation is for the land to be valued at \$5680, with the buildings valued at \$42,085, for a total value of \$47,765.

They bought it in 2001 and paid \$40,000.

Board agrees

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 491: Fred Denker did not appear before the board

Dick's recommendation is for the land to be valued at \$15,555, with the building valued at \$35,525, for a total value of \$51,080.

This is valued at \$27.20/sq ft.

He asked for this value, so it looks ok with Lyle.

He did come in and talk to Dick.

The house is 101 years old.

Garage is off the foundation and the house needs a new basement.

Board agrees

Chair Todd called for a break at 3:57 pm

Chair Todd recessed from break at 4:04 pm

Protest Number 490: Fred Denker for Constance Denker did not appear before the board

Dick's recommendation is for the land to be valued at \$135,605, with a building value of \$43,840, for a total of \$179,445.

Board agrees

Pam asked Dick to explain the Referee system of protesting. Dick explained.

Protest Number 492: Fred Denker for NACORA, LTD. did not appear before the board

Dick's recommendation is for the land to be valued at \$127,155, with the buildings to be valued at \$51,765, for a total value of \$178,920.

Board agrees.

Protest Number 500: James Price appeared before the board at 4:04 pm.

Dick's recommendation is for the land to be valued at \$15,270, with the value on the buildings at \$82,300, for a total value \$97,570.

This is a double wide trailer that sits on top of reinforced concrete with flood gates. Can not live in or use the basement. He had major specifications to meet in order to FEMA code. He is built on the river, and his foundation is basically a flood gate so that the water will flow through.

This property does have 4.19 acres along the river front.

Board agrees.

---Turned tape on---

--Tape # 9--

Protest Number 499: Dwain and Ruth Ailts did not appear before the board

Dick's recommendation is for the land to be valued at \$5680, with the buildings valued at \$50,215, for a total value of \$55,895.

This house is 74 years old and has a sq ft cost of \$61.00, Jackie feels this looks high.

Rick figures that at 55 sq ft. you would come back with a value at \$50,160 and a house value at \$44,480 on the house.

Dick was trying to prove a point, but had the sale wrong.

Dick showed the board some sales, but the board still feels they are closer than Dick.

Board agrees to a total value of 50,160.

Gordon Krogh appeared before the board at 4:24 pm to discuss Protest Number 343.

He is fine with the building value that he and Dick came up with, but he wanted to expand just a little bit on the land valuation.

**Current is 31,195, and the exact size is 80' 10 "x116', so if you divide the 31,195 by 80.33 (or 80' 10") it makes a current valuation of 385.82/ frontage foot. Dollar General building which is a corner location and should be actually every bit as valuable if not more valuable because of the additional parking around it and so forth, that has a size of 64 ½' by 116', there was no change in that valuation from 2003 figures. That was 22,060 divided by 64 ½ ', which comes up \$342.01/front foot. He wants the Board to remember these figures.

He is asking to go back to last year's figure on land at \$27,145 which comes out to a per front foot basis at \$335.82/front foot which is more in line.

He feels that no matter how you look at it square footage or per front foot, it should come out in the same area for comparable properties.

Chair Todd recessed the hearing at 4:30 p.m. on the 14th day of July, 2004 until 9 a.m. in July 15, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD OF EQUALIZATION
JULY 15, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 9:00 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, Chair Lyle Todd, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorcey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph. Absent was Commissioner Rick Bousquet.

Protest Number 501: Ronald Raynor appeared before the board at 9:00 am.
Dick's recommendation is for the land to be valued at \$9,140, with the land valued at \$77,735, for a total of \$86,875.
Land is wrong...\$10,375 needed to be the land value, so the total value would be \$88,110.
Board agrees

Protest Number 427: Matthew Roost did not appear before the board.
Dick's recommendation is for the land to be valued at \$13,940.
There are 10.39 acres that are considered acreage.
This value comes out to be \$1,342 an acre.
This is not an AG file. This is set aside for a building site eventually.
Board agrees.

Protest Number 428: David and Kristin Roost did not appear before the board
Dick's recommendation is for the land to be valued at \$7,930.
This is building site/acreage.
Board agrees

Protest Number 429: David and Kristin Roost did not appear before the board
Dick's recommendation is for the land to be valued at \$4,540, with a building value at \$91,990, for a total value of \$96,530.
This value figures out to be \$82/sq ft.
This is a 24 year old house.
There is half an acre.
Board Agrees.

Protest Number 430: Rose and Cary Zastrow did not appear before the board.
Dick's recommendation is for the land to be valued at \$14,060, with the buildings valued at \$37,890, for a total value of \$51,950.
This house is 84 years old, and valued at \$48.46/sq ft.
Lyle wants to leave it where it is at...
Board's recommendation is for land at \$14,060, with the house at \$34,430, for a total of \$48,490.
Board agrees.

Protest Number 431: Allan and Betty Guldhammer did not appear before the board
Dick's recommendation is for the land to be valued at \$18,745, with a building value of \$57,440, for a total of \$76,185.
This value figures out to be \$61/sq ft.
The house is 104 years old but has been remodeled.
Board agrees

Protest Number 432: Byron Hale did not appear before the board
Dick's recommendation is for the land to be valued at \$44,305, with the buildings valued at \$36,700, for a total of \$81,005.
His reason for lowering based on the easement is only a temporary situation.
There are 6.7 acres of waste out of the 41+ acres total.
Lyle said Dick's recommendations are almost at his request, so he is good with that.
Board agrees.

Protest Number 433: Karen and Michael Nolting did not appear before the board
Dick's recommendation is for the land to be valued at \$47,285, with the buildings to be valued at \$90,915, for a total of \$138,200.
Pam thinks that the \$427/frontage foot is quite high.
Lyle said that on the real property card of the land is valued at 50,000. The lot is a regular sized lot at 112' x 132'
Lyle thinks that they have done a very nice job of expanding and remodeling the house.
**the board revisited this later in the AM.

Protest Number 434: Willis and Janet Stading did not appear before the board
Dick's recommendation is for the land to be valued at \$16,080, with the buildings valued at \$90,470, for a total value of \$106,550.

BOARD OF EQUALIZATION

RECORD BOOK 3

This value figures out to be \$74/sq ft for a 34 year old house.
Board agrees.

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Protest Number 435: Gerald Bousquet did not appear before the board

Dick's recommendation is for the land to be valued at \$126,350, with a building value of \$217,585, for a total value of \$343,935.

There are 2 houses on this property, \$151,215 for one house and \$32,560 for the older house. There are 160 acres on this parcel. The out buildings are valued at \$33,810.

This value is less than their requested. The newer house has 1930 sq ft on the main floor. There is more basement than main floor, because it juts out under the front porch. We are right at \$77.55/sq ft. with just the house.

Board Agrees

Protest Number 512: John O'Dell, O'Dell Electric appeared before the board at 9:37 am.

Dick's recommendation is for the land to be valued at \$13,180.

These are lots that are directly across the street to the north from their home and they have been gifted to the Police Department. They are pretty much non-buildable as there is a road going straight down between the lots going to the pistol range.

Dick valued them as he did every other piece of ground in that area, then adjusted them for 30% of normal value.

This is not river front property.

There are lots 6-15 on this property card. The only 2 lots that have access are the 2 right on the street, everything else you have to go through the locked gate that is controlled by the police department.

The only thing on the river is the shooting range.

--Tape 2--

Board agrees.

Protest Number 513: Barbara O'Dell appeared before the board at 9:46 am.

Dick's recommendation is for the land to be valued \$6815, with the buildings valued at \$123,220, for a total of \$130,035.

This is their home, and she makes the point that it would be hard to find a buyer for a home in front of their business.

Board agrees.

Protest Number 514: John O'Dell for Barbara O'Dell appeared before the board at 9:48 am.

Dick's recommendation is for the land to be valued at \$3,325.

No real access to the property, it is behind their business and built on the landfill.

Protest Number 515: John O'Dell for Barbara O'Dell appeared before the board at 9:49 am.

Dick's recommendation is for the land to be valued at \$28,265.

This is the same situation as #514, just more land.

Dick is only valuing it at 25% usage. There are 24 lots at \$1,178/lot.

Dick and John think it is zoned residential, but it would be very hard to build on.

Board agrees

Protest Number 516: John O'Dell for Barbara O'Dell appeared before the board at 9:53 am.

Dick's recommendation is for the land to be valued at \$34,725, with building valued at \$256,205, for a total of \$290,930.

This is the main complex of their business. For the most part all the buildings are pole sheds.

There are 9 lots valued at \$34,725 for a value of \$3,858/lot. The depreciation factor takes into account that the business is not located in a prime area.

Board agrees.

Protest Number 517: John O'Dell for Barbara O'Dell appeared before the board at 9:55 am.

Dick's recommendation is for the land to be valued at \$20,825.

There are 17 lots for a value of \$1,178/lot.

Lyle feels that there is part of a house on lot 30. They are in agreement.

Dick said that they have the whole house valued on lots 31 and 32.

Board agrees.

Protest Number 518: John O'Dell for Barbara O'Dell appeared before the board at 9:58 am.

Dick's recommendation is for the land to be valued at \$2000.

This adjoins the lots on protest number 512. Part of Crawford addition falls north of the street.

Board agrees.

Protest Number 519: John O'Dell for Barbara O'Dell appeared before the board at 10:01 am.

Dick's recommendation is for the land to be valued at \$2000.

This is the same situation as #518.

Protest Number 525: John O'Dell for Kenneth O'Dell appeared before the board at 10:03 am.

Dick's recommendation is for the land to be valued at \$6,815 of the land, with the buildings valued at \$93,585, for a total value of \$100,400.

Board agrees

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Protest Number 526: John O'Dell for Kenneth and Vickie O'Dell appeared before the board at 10:04 am.

Dick's recommendation is for the land to be valued at \$3325.

This is an empty lot next to the business where the house on the next lot hangs over into this lot, so that it will not be able to be sold.

Lyle: So this is actually part of their yard?

Dick: Yes. If you'll look back on 525, you notice that I put an adjustment on the land of .6. I did the same thing here and put a 60% adjustment on the land.

Board agrees.

Protest Number 556: John O'Dell appeared before the board at 10:06 pm.

Dick's recommendation is for the land to be valued at \$26,680, with the buildings being valued at \$116,155, for a total value of \$142,835.

He is surrounded by a rock crusher, dumpster storage, used tire storage, abandoned trailers, a trailer park, and a drainage ditch. The landfill sits between his property and the business.

He feels if he ever went to sell he would not be able to get what it is valued at. He is sure that Muff's will develop the land where the abandoned trailers sit.

This value figures out to be \$80.25/sq ft.

His land is agricultural and not over landfill. There are 15.5 acres that he cash rents to Rick Bousquet.

He has been at \$146,000 for the past few years. So this value is lower.

Board agrees

Chair Todd declared a break at 10:20 am

Chair Todd reconvened the meeting at 10:34 am.

Protest Number 504: Evelyn Harris did not appear before the board

Dick's recommendation is for the land to be valued at \$19,690, with the buildings valued at \$65,815, for a total of \$85,535.

Dick talked to this lady about her protest. There are 7.74 acres and is a farm file. The house is 114 years old.

Board agrees

Protest Number 506: Douglas and Patricia Oldenburg did not appear before the board.

Dick's recommendation is for the land to be valued at \$12,260, with the buildings valued \$41,570, for a total of \$53,830.

Nice big building farm shed. There are 2.4 acres.

Board agrees.

We Revisited Protest Number 433: Karen and Michael Nolting.

Lyle feels that the land value seems extremely high at \$426/front foot.

The Board looked at neighboring properties to find out what their land values were at...They were at \$213, it seems to have gotten doubled in the computer some how. Land should be at \$23,645, with the house valued at \$90,915 which is a total of \$114,560.

Board Agrees.

Protest Number 436: Paul and Lyn Beltz did not appear before the board

Dick's recommendation is for the land to be valued at 0, with the buildings valued at \$9940, for a total value of \$9940.

This is a single-wide mobile home 16 x 76, from 1981.

Board Agrees

Protest Number 437: Paul and Lyn Beltz did not appear before the board

Dick's recommendation is for the land to be valued at \$13,625, with the buildings valued at \$59,045, for a total value of \$72,670.

There are 3 acres valued as acreage.

Board agrees

Protest Number 262: Wayne Long appeared before the board at 10:50 am.

Dick's recommendation is for the land to be valued \$17,605, with the building valued at \$189,500, for a total valuation of \$207,105.

The new garage (30 x 50) was built last fall...it is a stick built building that he did himself, Dick had it valued as of what was finished as of Jan. 1.

He bought the house 2 years ago for \$185,000.

He borrowed \$17,000 to build the building and used all of it.

He brought in comps, all located within his subdivision except 1 that is in town. None of them come close to his (original) assessed value.

There are 3903 sq ft., (2003 sq ft above ground), minimum finish in the basement. There is 1 acre including the road.

He was hit with the TERC increase for suburban.

Board agrees.

Protest Number 531: Marlene Clayton appeared before the board at 11:03 am.

Dick's recommendation is for the land to be valued at \$44,730, with the buildings valued at \$82,360, for a total value of \$127,090.

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She started talking about how taxes and the government were making us raise taxes to pay for illegal aliens...Lyle said that we were here to discuss valuation, not political issues.

The house is 15 years old; it is rough and needs work. The sun porch is not heated there are only 1175 sq ft, some where she saw that they had her at 1300 sq ft. The pole shed is used for storage only.

She wanted to know why her neighbors have different taxes than she does, everyone lives on the river in the same area and everyone has different taxes. She feels that this not equalization by any means.

Lyle explained that not every piece of property is identical that is why there are different values on different property. Two pieces are never identical. The same base is used.

Dick: She is in the Cottonwood Estates subdivision with 1.97 acres, and we have the land out in her subdivision at \$20,000 acres, plus the TERC increase. The only difference is if they do not have public water, we did discount those. We have measured this house on 2 separate occasions and we are comfortable with our measurements and our figures.

She wanted to know if this was going to be an every year thing where taxes are going to go up. Lyle explained values are always going to go up...and that was what everyone wants is for their values to go up.

She feels that more than likely that not people would like to keep there homes rather than loose them to taxes.

Lyle had asked her if she had ever applied for Homestead Exemption, she said she was told that you couldn't get that in Nebraska, he went on to explain that she could apply for it.

Board agrees

Dick thinks it is pretty hard for her to claim poverty when she has a corvette sitting in the yard. (He said it wasn't a nice thing to say, but said it anyway.)

Protest Number 520: Samuel Schram did not appear before the Board

Dick's recommendation is for the land to be valued at \$8330.

Board agrees.

Protest Number 521: Samuel Schram did not appear before the board

Dick's recommendation is for the land to be valued at \$12,355, with the building valued at \$108,890, for a total value of \$121,245.

This is a duplex and the house on #524 was split off of this parcel so that is the reflected decrease in valuation.

Lyle feels that this is in line with the other duplexes of similar style we have done.

Board agrees.

Protest Number 522: Samuel Schram did not appear before the board

Dick's recommendation is for the land to be valued at \$9480, with the building valued at \$183,310, for a total value of \$192,790

This was part of the TERC increase.

He feels that it should be lower because he has to look out onto a salvage yard...his own salvage yard.

Board agrees.

Protest Number 523: Samuel Schram did not appear before the board

Dick's recommendation is for the land to be valued at \$6250 with the house valued at \$44,885, for a total value of \$51,135.

This is a rental house with 1000 sq ft. (Something about being part of a modular home got lost in changing the tape)

Board agrees

--Tape 4--

Protest Number 524: Samuel Schram did not appear before the board

Dick's recommendation is for the land to be valued at \$6250, with the house valued at \$38,060, for a total value of \$44,310.

Lyle feels this should be worth more than the house next door.

This is a 64 year old rental house. This house is a story and a half.

Both houses are about the same age with about the same square footage.

The Board feels that this house is low. If you go \$50/sq ft., you get a house value at \$47,000, for a total value of \$53,250. This is the Board's recommendation.

Board agrees.

Protest Number 445: Lorene Moyse did not appear before the board

Dick's recommendation is for the land to be valued at \$5,670, with the house to be valued at \$28,515 for a total value of \$34,185.

Board agrees

Protest Number 446: Lorene Moyse did not appear before the board

Dick's recommendation is for the land to be valued at \$8,505, with the house valued at \$33,435, for a total valuation of \$41,940.

Board agrees

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Protest Number 447: Lorene Moyses did not appear before the board

Dick's recommendation is for the land to be valued at \$3545, with a house value at \$53,585, for a total valuation at \$57,130.

Board agrees.

Protest Number 448: Lorene Moyses did not appear before the board

Dick's recommendation is for the land to be valued at \$7,090, with the building valued at \$71,885, for a total value of \$78,975.

This puts her back to basically where she was last year.

Board agrees

Protest Number 449: Lorene Moyses did not appear before the board

Dick's recommendation is for the land is to be valued at \$7090, with the building valued at \$18,525, for a total value of \$25,615.

Board feels that this is too low at \$21/sq ft. It is way less than last year's.

They feel they should leave it at last year's value at \$32,025. Land will be valued at \$7090 and the house will be valued at \$24,935. This value figures out to be \$26/sq ft.

Board agrees.

Protest Number 450: Dale Anderson did not appear before the board

Dick's recommendation is for the land to be valued at \$4605, with the buildings valued at \$29,610 for a total value at \$34,215.

This is a pretty small house.

The lots are only 2/3 as deep as most lots are, so Dick has them valued at 65% of usage. The lots are also only 37 feet wide.

The board feels that the land should be left at the \$7,090 that it was last year. Their recommendation is for the land to be valued at \$7,090, with the house at \$29,610, for a total of \$36,700.

Protest Number 451: Roger and Alice Bargeon did not appear before the board

Dick's recommendation is for the land to be valued at \$8830, with the buildings valued at \$99,765, for a total value of \$108,595.

Lyle wants to know why every year the Holiday Addition gets hit?

Last year the board adjusted to \$105,000.

He is at \$75/sq ft., has lots of partition finish in the basement, big wood deck, nice big garage, 1400 sq ft.

Board agrees.

Chair Todd declared a break for lunch at 11:48 am

Chair Todd reconvened from lunch at 1:32 pm.

Absent were Commissioners Bousquet and Miller.

Protest Number 536: Rodney and Patricia Bernstrauch appeared before the board at 1:33 pm

Dick's recommendation is for the land to be valued at \$10,800, with the buildings valued at \$148,340, for a total valuation of \$159,140.

He had 2 realtors come out and give him a guesstimate as to what he could sell his house for since they have been looking to relocate. They told him that he could get about \$120,000 for his house. He gave some comparables to his house. His house is a raised ranch.

Dick's value has a sq ft average of \$62.75/sq ft. Most of his comps are quite a bit higher than that sq ft price. Dick had some crawl area, but there is no crawl, everything is over a slab.

Lyle says that he has a lot of square footage and that this falls into the same area per square foot cost as others in the same category.

***Dick will review 2-story sales in that area and get back to the board.

Protest Number 538: Betty O'Neill appeared before the board at 1:46 pm.

Lyle: Betty we've got a problem here in that the statutes require us to dismiss your protest because you never presented any evidence on your protest.

Betty: Is that a new statute?

Lyle: No.

Betty I've never heard that.

Lyle: It is pretty clear in the statutes, I don't have a copy right here in front of me...

Betty: Why wasn't I told this sooner? Because the County Attorney just brought it down?

Lyle: The County Attorney brought this to our attention July 12th.

Betty: Three days ago.

Lyle: He just showed the statute to us the other day...

Betty: Have you listened to others?

Lyle: No, I mean we have listened to protests, but not without evidence.

Betty: I had mentioned on there it would be brought and I was in the process of getting it.

Lyle: I understand, but the statute is very clear and says that the evidence has to be presented, not all the evidence, but there has to be evidence presented with the protest. And it doesn't say "at your choice" or anything it just says it shall be done that way..

Betty: Well then, I guess we take this to the TERC Board.

Lyle: That would be my suggestion.

Betty: You could save everybody a lot of time if you were to listen to what I got.

Lyle: Well then we would have to do the same thing with everybody.

Betty: How many more do you have like that?

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Lyle: How many? I don't know we have 700 protests.

Betty: How many are you through?

Lyle: About half way, no more than half way.

Betty: So you're saying that I am the only one that said...

Lyle: You are the first one that has not presented evidence with the protest.

Betty: Ok, we'll save it for TERC.

Lyle: Well, that's fine I got no problem with that.

Betty: Can I ask some questions or should I just save this all? Maybe I should save it. It'll be better if I save it.

Lyle: Yeah, because we are required to just dismiss the protest.

Betty: I'll be back.

Bill: I am sorry Betty.

Betty: I bet.

Board dismissed due to lack of reason/evidence for protest given on the protest form.

Bill: You know it really is too bad that everyone wasn't notified of this.

Dick: But Bill it is on the instructions, right on the protest. (Bill: oh is it) It's right on the instructions, and if you talk to Ed he'll tell you very clearly that ignorance of the law is not an excuse.

Lyle: I asked him about this and he said... (Dick: You can not do it.) that the law is what the law is and we are not required to go around and tell every individual. (much jabbering going on)

Bill: I understand, and we can't change it.

Cassandra: Is 544 the same thing?

Dick: I guess.

Lyle: Now I am wondering since she brought up TERC...She can't even go to TERC because there was no hearing.

Dick: Right, she can go up and file a TERC protest and then, the idea is to not sound like an attorney, but then my expectation would be for Ed to file for immediate dismissal from the TERC based on the fact that her filing with this board did not meet the statutory requirements.

Lyle: Then where are we with her assessed value?

Dick: Right where it is.

Maddie: They can't even act.

Dick: You can't even change it if you want to Lyle.

Lyle: \$98,035.

Jackie: Cassie said we should go to 544

Cassandra: Well it is the same thing. Do I even need to write down your recommendation or is it just dismissed period?

Dick: You're taking the notes I don't know how to answer that quite honestly. If we did miss a couple, and I don't know that we did, but if we did miss a couple, when it comes time for final review, at that point you can dismiss them.

Protest Number 544: Alice DeRoin did not appear before the board

Board dismissed due to lack of reason/evidence for protest given on the protest form.

Jackie: So that has to stay the same also, it's the same rational.

Protest Number 547: Rick Gotch appeared before the board at 1:54 pm.

Dick's recommendation is for the land to be valued at \$17,100, with the buildings valued at \$129,600, for a total value of \$146,700.

Rick: I guess what I was concerned about is on some of the price per square footages. I tried to find some similar square footages, close to my area and then some on the other side of the tracks. There is quite a little variance there. It seems like I am on the high end. These are all ranch style homes. And some of the depreciation part too, I was concerned on the ones I highlighted, cause like mine being 15 years old at 8%, the next 11 years at 8%, and you get one that is 10 years old gets 12% depreciation. Another one at 11 gets 12% depreciation. He was looking up, now like they have the value of my sprinkler system, I got one in 1990 it was put in and was valued at 2000, and now it's 72% depreciated and now it is still worth 1500. And the swimming pool value in '97 was 5060. I am just going off the old sheets that were...I got them here, one of them anyway, I didn't make copies of that, but it is still valued at 3500 with 75% depreciation. And the house depreciation back, in what I got wrote down to, back in '97, the physical depreciation on just my house back then, I know they've changed something because it was 16% in '97 and that's off the sheet that I got right here from the last time or back in '97 when they done it.

Lyle: Dick would care to try and explain that depreciation? It is not what it seems, that's the problem.

Dick: The depreciation that we use in our program is a market generated rate of depreciation Rick. Which means we take all of the sales, we take the replacement cost new, what they sold for, and the difference in that number as a percentage is the depreciation for that age, style, quality and condition. So in just looking at what you have here, you have an 11 year old and a 15 year old are probably in the same bracket and they're both 8% and I am guessing they are the same quality and same condition. As far as those others over on the far side that are 10 years old, I am betting that there is a difference in quality and condition on those. And that is what it is all about. Our depreciation is not a wear and tear thing our depreciation is a market generate depreciation. So you can't really consider...because the rug is wore out, I mean obviously that enters into it, but the depreciation doesn't reflect the wear and tear as you would normally think of it. Depreciation represents the difference between replacement cost new and what a house would sell for at particular style, age, quality and condition, and then what market area it is in.

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Rick: I mean this Red Bird and Regency Parkway are nice areas. I mean...I got the pictures of the houses right here.

Dick: Let me see...

Rick: I'm not to sure the one isn't all brick. That's right on the corner of 39th Street. And don't know what that functional depreciation is, how people can get that, because he gets a 5% functional depreciation, can anyone explain what functional depreciation is on a newer home?

Bill: Dick will have to do that.

Dick: Functional depreciation reflects something that has to be fixed to bring the house up to standards. I can't tell you exactly what that functional is. He's an average plus quality and an average plus condition, single story with basement,

Rick: Here's the other one.

Dick: Ok, this is an average and an average plus.

Rick: I think that's what I am too. Average/average. I mean, you go to the third one I have on that sheet, I mean its a little different style looking ranch, but as far as facial thing, but as far as square footage...there on 33rd Street, the 200 block is not a bad part to live in either. And they are listed at \$83/sq ft. And that is with basement finish too.

Dick: According to my records...its a difference there of...you're talking about these two right here?

Rick: no that's a different one 519 Red Bird. That had the same as mine right? I mean I don't know if you got proof that 11 years to 15 years get 8%, but then if you go 10 or 11 on the other two at the end of my analysis thing, they're at 12%.

Dick: But here again it comes down to the quality and condition on those houses and the style. I don't know what the style or the quality or condition is on those houses. You have those? (Rick and Dick discussed which ones were correct) This is an average plus and an average plus, so it does have a little less depreciation. It's got 7% instead of 8%. The 5% functional, I'll have to look in to that because I don't have an answer to that in front of me, because I didn't have these numbers to prepare for.

Jackie: Dick I would just like you to look at this a little more because I am seeing for the age and the square footage, it just seems a little high even with your adjustment. Rick he does have an adjustment. His recommendation was down to 146,700, which would get you at 101.88/sq ft., but in looking at your comparables...

Rick: I mean that's kind of what...that's all I can go by too.

Jackie: I would be willing to see if Dick can come back with some other evidence.

Lyle: It looks like you have got some good comps here. I would throw out East 33rd because that's an entirely different type of neighborhood. But that still leaves 5, I think, real good comps.

Bill and Jackie agree.

Lyle: And my inclination is if we were to take a look at those 5, do any of those have swimming pools?

Rick: I don't believe so.

Lyle: My inclination is to try and take a look at those 5 and try to get a square foot...

Rick: and then add in my pool... (Lyle: Yeah) I list down below in '97 the value of the pool was 5000.

Dick: I have now way of knowing what or how or who valued back in 1997 on the pool. But as we have discussed here many times pools don't add much to the sale price of a house (Rick: no they don't) that's why we discount them so... (Rick: a lot of people walk on them.)

Lyle: We've got the pool at 3590, is that correct?

Rick: Yeah...I mean and that's after seven years from the 5000, I am just going off the last county one that I have.

(Bill told about a guy who filled his pool up)

Dick: I have 6 sales in South Ridge 6th, since...the oldest on is in 1996, the newest one is 9-29-03, in those 6 sales the median ratio, today, ok, is a 1.02. If you adjust the sales for time which would be the normal practice in a fee appraisal, then the median ratio becomes an 89 which means we actually are 3% behind if you time adjust the sales, which we don't. But in noting that, I noted that one of those sales, Rick was your sale and that was in 1996 for 149,900.

Rick: I brought that up before when I was here, I mean you can't penalize someone for paying too much and being maybe stupid when they bought it. At that time it was really bonkers though. It seems that the '96 market was just going...I know there have been sales around me lately because...but there huge homes, I mean I am one of the smallest and I have been getting taxed on a little more square footage before...

Dick: and we got that corrected.

Rick: Yeah they got that corrected, but I have been paying on that and they've corrected that, but still you've paid on that and you don't get compensated for that either.

Lyle: I am just throwing this out here. If we take these 5 comps that I think are most likely pretty close to what we are talking about here, and you just took an average of them and added the pool, you would be at 140,100.

Bill feels that is a little better.

Rick: I know I didn't get down here last time, I kind of let one get by me.

Lyle: that would be \$250 more than it is now Rick.

Rick: \$250 more?

Bill: How does that sound?

Lyle: If we did that.

Jackie: Valuation or dollars? Valuation.

Rick: What did that divide out to be?

Lyle: \$94.80/sq ft.

Rick: So you're taking that 140,100 divided by the 1440.

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Lyle: Oh, no I took you 1440 times the average from the 5 comps. 94.80/sq ft times 1440 is 136,512 and then I added the pool onto that since we don't know anything about those other ones, I don't think any of them have one, and it comes out to 140,100.

Rick: and you are going with that pool number that's 35...

Lyle: Yep 3590.

Rick: I guess I have another thing with that sprinkler value still being at 1500, too. When it was put in new it was at 2000.

Dick: But like I said Rick, I don't have any way of knowing where the 2000 value came from, I wasn't here in 97 and I don't know how they arrived at it. But what we do is we put the sprinkler value into ... we put the sprinkler into Marshall and Swift and we discount it accordingly and see in your case we picked 72% and that is a reasonable depreciation on a sprinkler system based on market and what it'll bring on market.

Jackie: Rick even with leaving the pool the way Lyle has it that \$250 value more than what you had been paying, computes out to \$15 times your levy, which I think South Sioux is at 2.... 30 or 40 buck is what we are talking actual tax dollars.

Rick: so if something worked out here does that go into effect?

(Yes)

Lyle: We haven't made our final decision

Rick: that's what I mean.

Bill: we usually stick to it.

Lyle: once we've made a decision here, it stays decided. .

Jackie: You'll get a letter and it's retroactive for this years taxes.

Rick: Well that sounds way better than what I had there. I kind of let one slide there about 2 years ago.

Jackie: the way Lyle has computed that your square footage is...

Rick: Common, What did that come out to be there?

Lyle \$94.80 (Rick: you added those 5 together and divided them out) and we added the pool on top there.

Jackie: and we aren't going to fool around with the pool because it is not that much dollar wise.

Lyle: actually your value has been the same in 2002, 2003...it has been the same for the last few years. Ok? All right?

Board's recommendation is for the land to be valued at \$17,100, with the buildings valued at \$123,000, for a total value of \$140,100.

Board agrees.

The board thanks Rick for all of his good research. Lyle comments that he has seen appraisers that haven't done that good of job.

Protest Number 548: (Bart and) Rick Gotch appeared before the board at 2:12 pm.

Dick's recommendation is for the land to be valued at \$15,300, with the buildings valued at \$157,835, for a total valuation of \$173,135.

Rick: This is on 536 South Ridge Drive. (He passes out comps again) Since the houses were pretty similar, that is what I stuck with. We are still talking about a ranch style with a little more square footage I know, but still at the higher end with no pool.

Lyle: Just out of curiosity, when you compiled this little spreadsheet, why didn't you put 520 South Ridge?

Rick: It's not in there? You don't want to compare it against yourself now do you? Now I probably could. That is what is hard about comparing some of these if some of them changed you don't know if they got changed.

Lyle: I was wondering where that \$103 one was in here, I didn't see it.

Rick: It must have slipped off the...

Dick: You would make a good appraiser.

Rick: Make numbers and houses disappear. (Chuckles)

Jackie: \$100.95 on this one per sq ft.

Rick: But some of this stuff like on the depreciation, on the other two homes, it still seems...I mean you give someone an 8-12% depreciation, that makes quite a difference. Don't it?

Lyle: Once again, that depreciation number used in this mass appraisal work is not a physical depreciation. What that refers to is the difference between new construction and what it is selling for.

Rick: If you drove by those last two homes compared to mine, you'd see that they are nice. You get over on Red Bird Lane and that is a nice area.

Bill: they are all nice.

Rick: That one is all brick, which should add some value, you would think, the one at 3803.

Lyle: Sometimes, just like some people pay too much, some people catch a bargain.

Rick: Yeah. Now this one here really took a jump. Then again it is closer to some homes that are bigger that sold for a lot of money but they were really...I don't know.

Jackie: So Lyle if you put your square footage cost onto this one as the one before what do you come up with?

Lyle: 164,350.

Dick: Bought it in 1995 for 135,000, paid too much for that one too?

Rick: That was pretty close.

Dick: Ok, I rest my case on his testimony Mr. Chairman.

Rick: Well on that...

Lyle: If we applied the same method to this one as we did the other one, we'd be at 164,354. And I don't have a problem with that figure.

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Rick: But what did that... (Lyle: 164,350)

Dick: as with the previous protest, let me enter into the record the 6 sales that we have in South Ridge 6th, updated for sales period, by adjusting for time on the sale leave us with a ration of 89% in South Ridge, and that would indicate that we are pretty close at \$100/sq ft.

Rick: And too, there are a lot of homes that have been setting on the market for a long time that aren't selling, more on the smaller end.

Dick: The problem that we have...I don't know if it is problem, but the situation that we're under, Rick, is the fact that the statute requires that when we set values that the time period we use to set values is from July 1, 2001 to June 30, 2003. So any sales that have happened in the last year, by statute can not be included in the calculations that we use to arrive for value for the year 2004. And I understand that there are some sales out there now, and there is no body in this room that would disagree with the fact that we believe that the market is dribbling off. But the fact of the matter is that the sales period I am required to use is in a period when sales were still pretty high.

Rick: You're saying if it changes for next year too then it could just drop right down on these sheets.

Dick: I think so.

Rick: They would...I mean you don't see them go down much once they've gone up, but...

Dick: What you will see, is a trend, if the trend is a downward trend you will see everything lowered in a year. My guess is, it is going to take 2 years because we still have one good year of sales in that mix. Next year we will be dealing with July 1, 2002 to June 30, 2004. And there are still some pretty good sales in that 1st chunk of time there, but I think the second year down the road, and if the trend continues, and the economy gets any worse than it is, I think you'll see some real declines.

Lyle: The County is turning, has turned around

Dick: We know who you're voting for! (Chuckles)

Jackie: Our charge from the state is to try to be equal, so seeing as what we went with on the former house our charge would be really to stay there. So as Lyle said by the square footage we would be at 164,350.

Rick: And I just wanted to point out, on that house, for some reason, there is only 5% depreciation which way...it shouldn't be that low. I mean it is not nothing fancy. And I think the part on the house where it says quality is a good, and I know the house too, and when you drop from an average to a good, good's better than average right?

Dick: So that would mean less depreciation.

Rick: But why is it good? Why is that house any different than the other ones? Everything else we have ever looked at has been average.

Dick: That is the condition, we are saying...the gentleman that I had review this who is very qualified, in his estimation the condition of that house is in good condition. It is in better condition than most in that area.

Rick: I would like to talk to him and see why he says it is because these are good too.

Dick: That is a subjective thing on his part that he has spent a lot of hours in training to make that decision.

Rick: I still think that the depreciation is wrong on that house, compared to what is out there and the other houses are worth just as much or...as that one. You give someone 12% on a newer home, that's going to make a difference on valuation.

Bill: I would like to know that myself Dick, why is it that one gets 12 and the other only gets 5?

Dick: It is based on quality, condition, the year it was built, and what the same quality, condition, year built, and style has been selling for. And we are saying that house is in better condition than most houses in that area. It is an above average home. Which we call good.

Rick: But you are probably going to find, if you looked up in the books 98% of them are going to say average.

Lyle: Well my position is here, that we have already gone in here and using your figures, came up with what we considered an average square foot value. Now we can either do that or go back and start nit-picking this thing apart, but the figure we came up with is much lower than what we are going to come up with if we take another 5% off.

We are at 164,250, and this figure in the books after being recalculated is 173,135.

Rick: I understand...so don't argue right?

Lyle: That would be my first instinct.

Rick: But I mean will they try and check into this depreciation to see if it is an equal thing?

Lyle: That is a mass appraisal thing and I don't think we are ever going to change that.

Jackie: And as Dick said so much of it is subjective, you know curb appeal...you know, Dick might think one thing and I might think another, so.

Rick: Ok, thank you for listening.

Lyle: Like I have said before it is a good compromise when everyone is mad. (Chuckles)

Rick: I'm not mad.

Dick: He has way too much fun doing this though Lyle...that's the bad part. He's enjoying it. Board agrees.

Protest Number 551: Thomas Fitch appeared before the board at 2:25 pm.

Tom was in and talked to Dick about the measurement of the basement, and he feels that after measuring it himself, it is off. He also feels that the jump of \$28,000 is too much; he doesn't think that it went up that high. Three years ago he bought the house, (they signed the papers 10 days before 9-11 and feels that they would have waited they could have got it for less) and paid \$226,500 and got \$1000 credit because of some of the things that were wrong with the house, so it was actually around 225,000. He doesn't think it has gone up that much in two years. He guesses he would like to look at the finished portion of the basement and...also next to him is Dan Hartnett whose went up from 208 to 226, and theirs went up from 207 to 235, Dan's was more than his last year and now is less.

BOARD OF EQUALIZATION

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Dick explained that the differences in value are due to total revaluation process. Dick would be happy to come back out and re-measure the basement with him. Tom would like his house at or below what they paid for it.

Jackie feels that sounds fair to her. Bill agrees.

(Dick and Tom discussed coming out and re-measuring the basement and get back to him within the week.)

***Dick will review the basement and re-measure and get back to the board.

Protest Number 552: Lyle Mahr appeared before the board at 2:30 pm.

Dick's recommendation is for the land value to be set at \$15,490, with the buildings valued at \$120,205, for a total of \$135,695.

This is a duplex.

This is on a self maintained gravel road.

Dick's recommendation is the same as Lyle's request.

Board agrees.

There was discussion with Phil from the Dakota County Star for his newspaper article.

Chair Todd called a break at 2:41 pm

Chair Todd reconvened from break at 2:45 pm

Protest Number 586: Troy Munofen appeared before the board at 2:45 pm.

Dick's recommendation is for the land to be valued at \$10,365, with the buildings valued at \$93,315, for a total value of \$103,680.

Dick put a 10% economic depreciation on the house because it is over built for the area.

He bought it 2 years ago for \$88,000. He feels that it keeps jumping every year.

It was a foreclosure, which tends to sell for less than market. It was originally on the market for \$99,000.

Jackie was questioning prior valuation being much lower, that was because it was part of a TIF property.

He is actually \$50 less than his requested value.

Board agrees

Protest Number 559: James and Maria Buttermore appeared before the board at 2:51 pm.

Dick's recommendation is for the value of the land to be at \$22,525, with the buildings valued at \$223,725, for a total value of \$246,250.

Maria is very satisfied with the way Dick has worked with her on coming up with a new valuation.

Board agrees

--Forgot to turn tape on again after break!--

Protest Number 562: Erv Messerschmidt appeared before the board at 2:55 pm.

Dick's recommendation is for the land to be valued at \$103,580, with the buildings valued at \$84,310, for a total value of \$187,890.

Dick went through this a few years ago and is familiar with the house. Quite a bit of the inside isn't finished and the roof is in need of shingling.

There are 120 acres of land. He is not protesting the land; his concern is with the house.

This is lower than his request.

Board agrees

(Mr. James Parks, a licensed real estate sales person, and he is representing Mr. Eugene B., Shirley A., and Greg R. Sherman who are in one form or another the owners of the properties on the next 4 protests number 565-568)

--There was discussion on whether or not he could represent other...it was decided that he could and we were fine with this.

Protest Number 565: James Parks (Lehman Reality) appeared before the board at 2:59 pm.

Dick's recommendation is for the land to be valued at \$9695, with the buildings at \$101,630, for a total value of \$111,325.

This is less than his request.

This is either a rental property or it has been sold on contract. The reason it is being protested is that it has a large special purpose building on one side of it, and it seems that was included in the valuation, and if you look at the house itself, there is nothing comparable in the neighborhood for over 100,000.

Lyle: You asked for 121,220?

Parks: Yeah, and I am happy with what he came up with.

Lyle: Then let's call it good and move on to the next one.

Board agrees

Protest Number 566: James Parks (Lehman Reality) appeared before the board at 3:03 pm.

Dick's recommendation is for the land to be valued at \$10,585, with the buildings at \$53,035, for a total value of \$63,620.

Mr. Parks claims he found several good comps for around 64,950, which we are now below.

Board agrees

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 567: James Parks (Lehman Reality) appeared before the board at 3:06 pm.

Dick's recommendation is for the land to be valued at \$15,090.

Irregular shaped lot with 1365 sq ft and is valued on a sq ft basis at \$1.13/ sq ft.

Mr. Parks did not find any comps for this one but believes there has to be some out there. He does believe that since the lot is not in the path of development and no one seems particularly interested in it. He has classified it in his mind similar to lots over in Sioux City that are worth \$.80-a buck a sq ft.

This is close to the river and is unimproved.

This is triangular shaped with street frontage. But Parks believes there is no current use for it.

It is zoned single family residential.

Mr. Parks feels that if it were to be used for anything it would be multi family, and if you were to switch the zoning, he feels that this would be one more obstacle for a buyer to face, therefore cutting its value.

Dick believes that it falls inline with the rest of the properties in that area. It is buildable, but Mr. Parks feels no one wants to build on it.

***Dick will bring a map in for the board to look at.

Protest Number 568: James Parks (Lehman Reality) appeared before the board at 3:10 pm.

Dick's recommendation is for the land to be valued at \$16,725, with the building valued at \$47,705, for a total value of \$64,430.

He doesn't believe that the assessment takes into consideration the effective age and quality and condition of the house. After Mr. Parks made the appeal, Mr. Sherman told him that he didn't ask for a big enough cut because the house isn't worth a darn. The owner claims that he will sell this property to anyone who offers him \$45,000. Mr. Parks read the following into record:

"To Whom It May Concern:

I, Eugene V. Sherman, will sell 815 E. 7th St. for \$45,000 to any buyer.

Legal E. 65' of lots 7, 8, 9, and East 2' of lot 10 and 11 lying above high bank in block 23 and west 40' of vacated H Street block 23 Stanton Addition.

Signed Eugene V. Sherman"

This is a rental property that according to the owner is in pretty poor condition. It does sit on a double lot.

Mr. Parks again states that he doesn't believe that the assessment takes into consideration the effective age and quality and condition of the house. He did bring in comparable properties. In light of the document that he read into record, he thinks that the value should be lowered.

Jackie feels that the cost per square foot is in line with everything else we have been seeing with his comparables but would like to edge it down to account the location. She also explained that we can't really take into consideration his letter because it is so subjective.

Mr. Park's suggestion is to apply a greater depreciation to this property because of the surrounding neighborhood. (This is close to a trailer park and many smaller houses)

Lyle thinks that both figures are wrong. 45 is too low and 64 is too high.

Mr. Park's said that Mr. Sherman is a man of his word and to prove his point he'll take \$20 earnest money if anyone wants to buy it.

Lyle wants to leave it where it was last year at \$56,365, with the land being valued at \$16,725 and the house valued at \$39,640. This is the Board's recommendation.

Mr. Parks said he could live with the value but he isn't sure Mr. Sherman can.

Board agrees.

Protest Number 564: Randy DeRoin did not appear before the board

Board dismissed this protest due to lack of reason/evidence for protest on protest form.

Protest Number 453: Michael and Dawn Rogers did not appear before the board

Dick's recommendation is for the land to be valued at \$10,110, with the buildings value \$84,650, for a total value of \$94,760.

This is being treated as a raised ranch with a full basement.

Lyle wants to know where the value of that could have possibly come from.

It is south of 30th Street which is part of the increase in sq ft.

The board feels that it is valued high.

It is a 32 year old house and is valued at \$105/sq ft.

Lyle is this thinking around 80,000.

Lyle wants to leave the house at \$71,790 and leave the land at \$10,110 for a total of \$81,900.

Board agrees

Protest Number 454: Rodolfo Gonzalez did not appear before the board

Board dismissed this protest due to lack of evidence/reason for protest on the protest form.

Protest Number 457: Wilbur Peters II did not appear before the board

Dick's recommendation is for the land to be valued at \$16,140, with a building value of \$46,340, for a total value of \$62,480.

Board agrees.

Protest Number 459: John Johnson did not appear before the board

Dick's recommendation is for the land to be valued at \$22,680, with the buildings valued at \$28,950, for a total value of \$51,630.

There are 3 lots.

Dick feels he is inline with the rest of the land values in DC.

Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 460: Dieu Nguyen did not appear before the board

Dick's recommendation is for the land to be valued at \$8520, with a building value at \$82,525, for a total value of \$91,045.

This value works out to be about \$94/sq ft. This house has a pretty good size garage which is worth about \$10/sq ft to the house.

He bought the property in 1998 for \$72,000.

Lyle would like to leave it at last year's value of \$87,755, with the land being valued at \$8520 and the building valued at \$79,235.

Board agrees

Protest Number 463: Leon Jepsen did not appear before the board

Dick's recommendation is for the land to be valued at \$63,055, with a building value at \$72,735, for a total value of \$135,790.

There are 76.5 acres with a big house.

Lyle wants to know why the land value is low compared to the number of acres.

Maddie explained that he was in a few years ago and land classifications were lowered to accommodate wet land. He is claiming 40 acres of crop land and 30 acres of pasture including his wet land, but we are showing 39 acres of crop ground and 29.35 of grassland including the lowered with wet spots, so we are in the ball park there. There are 3 of farm site and 1 acre of home site, .75 acres of road and 7 acres of waste.

Lyle said that he is trying to take it down to less than last year.

This area (area 2) did not get any raise on AG land this year.

Board agrees.

Protest Number 533: Marlan and Margaret Millard did not appear before the board.

Dick's recommendation is for the land to be valued at \$11,355, with a building value at \$12,180 for a total value of \$23,535.

Lyle asked Dick if Marlan's statement was enough "Evidence" to go on, Dick said he wasn't a lawyer, but he believed so, if the board had doubts, they could ask the County Attorney.

This is a double-wide trailer on 2 acres.

Board agrees.

Protest Number 534: Marlan and Margaret Millard did not appear before the board

Dick's recommendation is for the land to be valued at \$14,050, with the buildings valued at \$70,790, for a total value \$84,840.

There are 3.44 acres.

Jackie feels it is a bit high on sq ft cost, but again that is subjective.

The house is 28 years old.

Board agrees.

Protest Number 558: Steve Clausen did not appear before the board

Dick's recommendation is for the land to be valued at \$24,410 with the buildings valued at \$236,335, for a total value of \$260,745.

He bought this in 1999 for \$275,000.

His concern is that it is hard to keep them rented because they are older and smaller apartments. Dick agrees that these are issues of valuation, but this is where he came out at.

Jackie said the price per sq ft is 39.00

Jackie questioned the sales history, there was one very low sale with a higher priced sale right behind it, Dick doesn't know the details of the sale, but would guess it was a half interest sale.

Board agrees.

Protest Number 576: Douglas Barr appeared before the board at 3:40 pm.

Dick's recommendation is for the land to be valued at \$30,600, with the buildings being valued at \$325,295, for a total value of \$355,895.

This is a duplex with his mother living in part of the house.

The value of the land went down, and the value of his home went up 95,000 dollars!

Lyle explained that we have done several houses in that area and that value per sq ft is actually lower than what we have seen.

Dick explained that he does have a very large house that would account for the lower sq ft cost.

Wants to know why there was such a jump in some values and declines in others. He doesn't feel that he could ever get the value out of it because the market for his house would be very little.

Dick explained about the total revaluation process.

His house is a carbon copy of a house on South Fork but his house has 560 more square feet, and is valued at \$56,000 more. Dick said that is about right for that many sq ft.

Sq ft cost is valued at \$97.00/sq ft. This is a very large house.

He doesn't feel that he has much of a market on resale with the mother/mother-in-law apartment built in and the house was also built to be handicap accessible.

The small apartment is about 1500-1800 sq ft.

Lyle would like to entertain a functional depreciation for the above mentioned concerns.

Dick does have it valued as a duplex.

***Dick and the board will look into this more.

Protest Number 581: Thomas and Jean Lynch appeared before the board at 4:03 pm.

Dick's recommendation is for the land to be valued at \$25,000.

This is Ryan's Addition and it adjoins the Jackson Bluff Addition.

BOARD OF EQUALIZATION

RECORD BOOK 3

One lot did sell (or was given to) St. Michael's Church.

14,000 sq ft lot that adjoins a feed lot

They are not for sale. The one they gave to the church is for sale for \$25,000. (They have never advertised these Ryan Addition lots)

Lyle wanted to know what they wrote off on their taxes for the donation...she doesn't know, but also said that the lot is a build able lot, it is next to them and not the feed lot.

Jackie wants to know what would happen if you valued them at the Jackson lot price instead of the Jackson Bluff lots. Dick said that if it did sell it would raise the lot prices in all of Jackson.

Lyle would like to put in a 90% economic depreciation because of the outside influence...just until something sells up there. But Dick thinks that is too severe.

Thomas is requesting \$10,000 (he feels he could probably sell them for this)

Everyone agrees that they need a better figure...as Lyle said a "compromising" figure.

These are a bit bigger than the other lots out there that do not abut the feed lot.

To go with Tom's figures, this would be a 60% economic depreciation.

Board agrees to the \$10,000.

Protest Number 582: Thomas and Jean Lynch appeared before the board at 4:10 pm.

Dick's recommendation is for the land to be valued at \$25,000.

20000 sq ft lot that adjoins a feed lot

Thomas is requesting \$15,000 (he feels he could sell them for this). This would be a 40% economic depreciation.

Board agrees to the \$15,000.

Protest Number 499: Dwain Ailts appeared before the board at 4:17 pm.

He was scheduled for yesterday, we are returning to this protest. He wanted to add to his protest that this house was moved in and there are structural concerns in the basement and interior walls.

Board agreed to \$50,160.

Protest Number 583: Heather Johns did not appear before the board

Dick's recommendation is for the land to be valued at \$14,200, with the buildings valued at \$70,515, for a total value of \$84,715.

She paid \$88,000 for it in 2002.

Board agrees.

Protest Number 561: Terry Graham did not appear before the board

Dick's recommendation is for the land to be valued at \$34,880, with the buildings valued at \$104,265, for a total value of \$139,145.

Terry wrote a letter to the board since he was unable to attend his appointment.

To Whom It May Concern:

I am writing to protest the valuation assessed on my property at 101 East 4th Street, unit 1 in Cottonwood Landing South Sioux City. I truly regret that I cannot appear. Work requirements have me in Ottumwa, Iowa today.

My contention is that my property is assessed substantially above what it could be sold for, and therefore overvalued. A year and a half ago, I had my home appraised; within the past year, a realtor evaluated my home, as she had a potential buyer. In both cases, its value was judged at or near \$125,000.

Over the years, the Cottonwood Landing properties on the river have sold quite well (although sometimes at surprisingly low prices). Those off the river have not sold well; my property was on the market for five years before I purchased it in 1996 for \$115,000.

Thank you for your consideration of this matter. I look forward to hearing of an equitable adjustment of the valuation of my property.

Sincerely, signed Terry M. Graham.

Dick says he is not on the river; he is on the SW corner.

A recent sale of the property next door (in August of 2003) was at \$137,000.

Lyle doesn't believe that the land will bring \$35,000. He wanted to know why it went up so much...Dick said it is because they added the river view amenity to it this year. Lyle said that you can't even see the river because the other condos are in the way.

Another sale in that area, although it is on the river was at \$185,000.

Dick says that he has sales that put it at \$6/sq ft. and the only ground he owns is directly underneath his condo.

There is a bare piece of ground across the street and Dick believes that it is for sale for \$260,000.

Jackie thinks that the house is undervalued at \$104,000. Total area is 1473 sq ft, with 730 sq ft of minimum finish in the basement. These are 14 years old.

This figures out to be \$70.78/sq ft.

Jackie feels this is cheap for this area.

Lyle said it also includes 432 sq ft of second story which lowers the sq ft price.

The board doesn't believe that they were built with very good quality.

Lyle figured out the assessed value of the condo that sold for 137,000 at 126,040.

BOARD OF EQUALIZATION

RECORD BOOK 3

And then he took this one and took...it did drop the building cost for some reason. If you left the land alone...that is almost a \$15,000 increase on last year. He just can't imagine that land being worth \$34,000. All the comparable sales of condos down there, are at \$6.00/sq ft.

***Lyle wants this one on hold until Dick proves the \$6/sq ft

Chair Todd recessed the hearing at 4:40 p.m. on the 15th day of July, 2004 until 9 a.m. in July 16, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

* * * * *

COUNTY BOARD OF EQUALIZATION
JULY 16, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 9:00 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, Rick Bousquet, Chair Lyle Todd, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorsey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph.

We acted on a dismissal yesterday, and so in retrospect we need to go back and dismiss a few more that we may or may not have acted on.

Protest Number 585: Dianna Spirk appeared before the Board at 9:03 am.

Dick's recommendation is for the land to be valued at \$10,565, with buildings at \$57,780, for a total value of 68,345.

Dianna brought in comparable properties that are roughly the same size, age, and style. She is not contesting the land value as she found that to be comparable across all her comps. She knows that the house was built in 1912 (according to the church), when the record card says 1920, this has been corrected.

Her square footage is at 1700

There has been little or no renovation. The electricity still runs on the outside of the baseboards.

Dick explained that there was a total revaluation of the town and explained how they figure depreciation, etc.

Rick is figuring the average sq ft of her comps, and that is \$26/sq ft. (he is just going on her assumption that they are all the same quality and condition) Her sq footage is at \$33.67.

There are 2 other sheds besides the detached garage.

This house is in the sales file for our particular time period. It sold for \$65,000.

Board is looking at the \$65,000 range, not her request of \$45,000.

***Dick will bring in comps and get back to the board.

Protest Number 249: Cynthia Pojar did not appear before the Board

Dick's recommendation is for the land to be valued at \$22,500, with the buildings valued at \$90,110, for a total valuation of \$112,610.

This is another one that got caught in Dick's raise of south of 30th Street. Lyle wants these land values adjusted to match the lots coming into the cul-de-sacs.

There is 1162/sq ft. The value is at \$97/sq ft.

***Dick will get us lot values of neighboring lots. And get back to us.

Protest Number 273: Ernest and Elizabeth Kotalik did not appear before the Board

Dick's recommendation is for the land to be valued at \$13,420, with at building total of \$60,725, for a total value of \$74,145.

DID THIS EARLIER IN THE WEEK!!

Protest Number 598: David and Judith Walker appeared before the Board at 9:27 am.

This is a metal building that is insulated and there is a small 600 sq ft apartment in the back, a one bedroom. We show the apartment to be 30' x 35' (more like 1,050 sq ft).

When Dick went through the review, he said he couldn't tell the size of the apartment, so he sent some one else out for another look

Her concern is with the neighborhood and the fact that the street is not developed. She figured out that her increase was 15.4% and the number she got off the web for the Midwest region was 3.9%; that was her only protest.

There was another building included in the \$80,000 sale price, so the sale price isn't relevant to the value.

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle wants to know which value goes with which half.

Dick says that the attached garage is at \$11,620 (less depreciation) with the remainder of the building is the apartment or \$34,390, with the land at \$5,500. Garage part of the building is at \$8.65/sq ft and the apartment is at \$32.75/sq ft on the apartment.

Pam feels that we should be able to deduct some off for the single use factor that they can't rent it out it is part of the building. Pam feels a value around \$44,644 is more appropriate, keeping the land at \$5,500 and using her request of \$39,164.

Her request came off the government internet website, and they showed a 3.9% increase for the Midwest area in general. Lyle doesn't feel these numbers would be relevant at all. She however, feels that they are very relevant and that a 22% increase in 2 years is way too much. She doesn't think that our land values here in South Sioux warrant that type of an increase.

Jackie explained her figures of what the actual tax increase would be. Jackie likes Pam's figures.

Lyle wants to know how you justify that's 8.65/sq ft for a building that would cost you over 20/sq ft to build.

The building is 11 years old.

Dick showed the building next door which is valued at \$24,535 and was included in the \$80,000 sale.

Lyle has no problems with Dick's figures.

The problems she lists were relevant problems when they purchased it.

Rick: In 2003 she was at 41,805. He feels Pam's numbers are more in line.

The Board's recommendation is 39,164 on the building with the land at 5,500 for a total of 44,665.

Board agrees

Protest Number 599: David and Judith Walker appeared before the Board at 9:45 am.

This is their home. There is a detached garage with an apartment in the back about 400 sq. ft. (we show 306 sq ft). They live in one half of the townhouse and the other half is being sold to their daughter on contract.

Dick: What we are looking at is a duplex for \$65/sq ft. with the garage added onto that figure, for a total of \$187,705.

Lyle feels there is nothing to dispute.

She feels that the location is the big issue with dilapidated neighborhood. She feels that she has the nicest home on her street. She went on to explain her neighborhood house by house.

Dick says that the land should be at \$10,935 instead of the 16,400 so that will bring the value down. He explained that they did a total re-evaluation and that is why some went up and some went down. He tried to explain that last year's value means nothing to this year's value. (There was much debate about a friend's house and how that is valued) She is comparing apples to oranges though with comparing her duplex to single family houses.

Dick explained the sales period we have to use by law.

After readjusting the land you come in at \$182,240. Dick has adjusted for economic. This figures out to be \$63.11/sq ft.

She still feels that location needs to be taken into consideration. Dick and the board tried to explain that this number is right on for duplexes.

Board Agrees

Protest Number 600: Donald French appeared before the Board at 9:59 am.

He is a real estate broker. He says that there have been no improvements, except for putting in a yard shed. He feels that the value jump of 26,000 is too much. Dick's value is at 73.90/sq ft. The house is only 7 years old. It has an unfinished basement.

Dick's recommendation is for total value at 170,120, with the land valued at 12,960 and building valued at 133,310.

Dick explained how they build the models for valuing like properties and how the re-evaluation worked.

Only true comp is on Regency Parkway and sold for 133,000 this spring. When you figure the sq ft cost you are right at 73.54/sq ft. so you're right on.

He paid 148,000 for it 3 years ago.

Lyle feels that something is not fitting, but isn't sure what it is. If you give his purchase price the 3% inflation factor for 3 years, you come out with 161,700.

Dick said that we are within 6% then.

Lyle and Don agreed that houses have gone up in value, not necessarily in the last year though.

Rick figured it at 70/sq ft and comes up with a value at 162,499. Lyle comes up with 161,700.

Board's recommendation is for the land to be valued at \$12,960, with the house valued at 148,740, for a total value of 161,700.

Board agrees

Protest Number 604: Gayle Brunick and Randy Blackford appeared before the Board at 10:11 am.

She says that there are no improvements that have been made and feels that the property is worthless because if it rains, she floods. Even in the dry years there are only about 5 acres that can be worked,

Dick's recommendation is for the land to be valued at \$20,380, with the buildings valued at \$27,540, for a total \$47,920.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 605: Steve and Connie Muff appeared before the Board at 10:14 am.

Lyle: We have a problem Steve. By state statutes, if there is no evidence presented on the protest we have to dismiss it. On your protest that you filed, there is no evidence given here...

Steve: The gal told me I didn't have to...you mean the written comments...she told me upstairs that I could tell you guys.

Lyle: We just got a letter July 12th that said that the state law requires that evidence be given on the front page, you can use an additional sheet if necessary.

Steve: That is what I asked her when I was filling it out and that is what she told me.

Jackie: Do you have a copy from the attorney?

Steve: Well if that's the case then I am basically S.O.L. So I can't do it, that's fine.

Lyle: Up until we got this letter we were unaware.

Steve: Well I wasn't made aware of it either when I filed the protest. So it's kind of unfair.

Dick: If you read the instructions on the protest...

Steve: I read them and I asked them and they said no if you've got comps and stuff just to give it to you guys. That's exactly what the gal up there said when I filled the protest out told me to do.

Ted: Which office was that Steve?

Steve: It was your office. I can point the gal out if you want me to.

Ted: Will do that.

Steve: That's exactly what she told me. I asked if I had to fill these comments, she asked me what I had and I said I have some documentation of some sales and like on my duplex, that just recently sold and I have a house across the street that just recently sold and she said you can just give that to the commissioners, that is exactly what she told me.

Bill/Rick: It is going to cause some problems.

Lyle: It says right here...and we were told by the County Attorney to follow it...Failure to state the reasons for the requested valuation shall be grounds for dismissal of the protest.

Steve: Well, whatever, I guess I didn't...

Lyle: And we were told that we have to follow the letter of the law, we have been doing it wrong.

Ted: I would still like to know who that was, because we are not supposed to comment on the protests, we are the filer.

Steve: There was a gal right next to me and she told her the same thing that was doing a protest, filing a protest.

Board dismissed due to lack of evidence/reason for the protest on the protest form.

Dick: The gal right next to him would have had to have been 607's and she has stated her reasons. On either side of him, both have reasons.

Protest Number 606: Steve and Connie Muff appeared before the Board at 10:16 am.

Board dismissed due to lack of evidence/reason for the protest on the protest form.

Protest Number 612: Ted and Nancy Piepho appeared before the Board at 10:18 am.

Dick's recommendation is for a total of \$93,340, land valued at \$15,755 and house valued at \$77,585.

Ted has no additional comments he has given the assessor's office 3 comps.

Dick looked at the comps and went out and re-looked at the property, and re-measured the property.

Pam wanted to know why there was a 10% functional depreciation

Dick explained that it is because of the floor plan, it is only a 2 bedroom and a 2 bedroom that size out in the country would have problems selling, and the windows have rotting wood and there is a seem in the basement floor that is buckling and would cause major problems when they go to finish the basement. Also when they put the garage on they didn't remove the siding, just attached it right over the siding.

Board agrees

Protest Number 464: Don Ferris did not appear before the Board

Dick's recommendation is for the land to be valued at \$0, with a building value at \$48,740, for a total value of \$48,740.

Lyle thinks that Dick is being generous.

This is a mobile home in a not so shiny neighborhood. There is no land value because it is an IOLL (Improvement on leased land)

---Tape 3---

Protest Number 465: TJ Schreur, Walker Island Homes, INC did not appear before the Board

This is a land only property and was part the TERC raise and Dick is leaving those alone.

Dick's recommendation is for the land to be valued at 10,795.

Board agrees

Chair Todd called for a break at 10:28 am

Chair Todd reconvened from break 10:39 am

Protest Number 628: Daniel Tramp/Cardinal Properties LLC appeared before the Board at 10:40 am.

He bought them for \$84,000 from a bank, so it is a repossessed property. This is a modular with a short lite-form basement. He feels that this is where it should be.

Dick's recommendation is for a total value of \$107,435 which is less than it was valued at last year.

BOARD OF EQUALIZATION RECORD BOOK 3

He rents for \$525 and \$550, or \$1075/mo. (Although he didn't want to give Dick or the Board the amounts)

Lyle can't argue with Dick's figures, can't always go with sale price.

Dan is arguing that he has an actual sale price (although it was this spring so the sale is to new for the mix). Dan wants to split the difference between Dick's figures and his.

There is a 5% functional depreciation.

Lyle knows that it has been on the market for a long time with no bites.

Rick likes Dan's figures.

Lyle said that that was a foreclosure price.

Dan and Rick argue that anyone could have had it for that amount though.

Lyle said that if we get into chasing sales...this is today's sale price we are forgetting what market years we are supposed to be using. He went on to say that if we start chasing sales then we really have a problem because they are all over the map!

Pam feels the shingle job is poor...

Dick's figure puts it at \$58.14/sq ft.

Dan asked if anyone would buy it from him for 107,000, Dick said he got a heck of a buy. Ted asked if he'd sell it for 84,000...Dan said let's split the difference.

Dick had come down from \$123,000.

Lyle feels the lot value is too low. Dick only has it valued on 1 lot, not 1 1/2. Land value should be \$11,345, with the house at \$96,090 for a total of \$107,435.

Rick feels that he hasn't been around a single modular home that isn't a piece of shit.

First sale of this property was at \$110,000—Lyle clarified that this was what the bank bought it back at.

Board agrees

Protest Number 629: Daniel and Shari Tramp appeared before the Board at 10:55 am.

Rick: Dan's sq ft value is right in line where everyone else's is falling out in South Ridge.

The house was built in 1985, and is one of the older in the neighborhood. He had to put in a new water line.

Dick's value has the total at \$148,500 or \$98.87/sq ft. Land valued at \$15,290 and the buildings at \$133,210.

Board agrees.

Protest Number 630: Daniel Tramp/Cardinal Properties LLC appeared before the Board at 11:00 am.

This is a rental house and rents for \$550/mo. This value works out to \$26.74/sq ft.

There are 4 lots on this property.

Dick's total value is at \$30,755, with a land value at \$4,455 and the building valued at \$26,300.

Board agrees.

Protest Number 631: Daniel Tramp/Cardinal Properties LLC appeared before the Board at 11:05 am.

There are 2 lots on this parcel; the actual land value should be \$2905.

Dick needed to add the land multiplier.

Board agrees

Protest Number 632: Daniel Tramp/Cardinal Properties LLC appeared before the Board at 11:07 am.

He bought 2 places at \$170,000, this is one of the properties in that sale, and that includes appliances. He had a list of the personal property and the break down of the sale for the Board to look at. Dick pointed out that when he buys a property that includes personal property, he needs to file that with the sale otherwise it goes in the mix as a higher sale price.

Dick's recommendation is at \$82,995 for total value for a sq ft cost of \$52.40/sq ft with a land value of \$9,800 and a building value at \$73,195.

Board agrees.

Protest Number 633: Daniel Tramp/Cardinal Properties LLC appeared before the Board at 11:11 am.

This is the other half of the \$170,000 sale.

There are no garages, just sheds.

This has a bigger lot, therefore more land value.

He says that he paid 75,000/building and that \$20,000 of the sale price was for personal property, but since that wasn't broke out at the time of sale we have a fictitiously high sale price that is in the mix.

Lyle said that he doesn't dispute that Dan has made some good buys, Dan says they are normal buys...Lyle says they may be normal to him but that they are good buys. Dan feels with people moving out of the area and high vacancy rates, these are normal buys. Lyle pointed out that we have done duplexes within the last few days that are well over 100,000.

Dan thinks that the square footage cost is a high figure but Lyle said that it is actually low to what we have been seeing.

There was discussion about what is fair compared to his first property.

Dick's recommendation is for the total value to be at \$87,140, with the land valued at \$13,915. The sq ft cost comes out to be around \$56/sq ft.

Board agrees.

--tape 4--

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Protest Number 635: Frederic Gaddis appeared before the Board at 11:20 am.

Dick has visited with Frederic about this. His new recommendation is at \$81,665 with land is valued at \$22,580.

He feels that this is still too high based on the fact that he has it on the market and can't even get a bite on it.

There is a 93' front feet, Rick feels that the land value is too big.

Dick said part of the problem was that they had the area above the garage listed as finished area, and have since corrected that because it is not.

Lyle feels that this one may need to go visit the property.

Dick will go look at it at lunch.

This is zoned both commercial and residential. Dick already has a 25% economic depreciation and has it listed as badly worn.

Protest Number 589: Marlene Goergen did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,970, with buildings at \$104,250, for a total of \$116,220.

This is only \$300 off from what she wanted.

This is \$82.08/sq ft

Board agrees

Protest Number 593: Gordon Bauerly did not appear before the Board.

Dick's recommendation is for the land to be valued at \$8,945, with the buildings valued at \$89,610, for a total value of \$98,555. This figures out to be \$99/sq ft.

Dick said this sounded high to him, until he looked at it and realized there are \$8,000 in just decks, porches and fireplaces.

There is a big huge deck.

Pam and Jackie feel that it is high.

Lyle explained that Dick is correct that there are a lot of amenities.

Dick also pointed out that it is under that 100,000 range that has been pretty active.

Pam thinks it is pretty small at only 988 sq ft, but that also drives up the price per square foot.

There are 889 sq ft of partition finish in the basement.

Board agrees.

Protest Number 601: Ronald Jensen did not appear before the Board

Dick's recommendation is for a land value 10,070, with the building value at 8,600, for a total value of 18,670.

Board agrees.

Protest Number 627: Edward and Marcia Mahon did not appear before the Board

Dick's recommendation is for the land to be valued at 18,625, with the buildings valued 132,300, for a total 150,925.

This figures out to be 67.47/sq ft. This is where we have come out on most in the country.

This is what they wanted.

Rick feels that there must be a ton of upkeep on this house.

Board agrees.

Protest Number 466: Ronald and Celeniz Dixon did not appear before the Board

Dick's recommendation is for the land to be valued at 10650, with the buildings valued at 64,510, for a total value of 75,160.

This is on the Avenue.

It has been for sale for a long time.

Board agrees

Protest Number 470: John and Judy Rivers did not appear before the Board

Dick's recommendation is for the land to be valued at 12,695, with the buildings valued at 62,015, for a total of 74,710.

This house sold for 89,500 was let go back to the bank and then was bought from HUD at 23,500. He has since put on a new roof, new septic system, etc.

They just had a landslide out here a week ago.

There are 3.82 acres. The land should 14,415.

Rick feels that this is too high. Pam and Rick feel that there should be an economic depreciation on top of this.

Dick is not sure if it is a mobile home, but he believes that the bottom is concrete block.

Lyle wants to leave it at the sale price and see where it goes from their next year.

Dick wants to leave the land where it is to keep it consistent and put the adjustment on the house.

\$23,500 is the total value that the board wants with the land at \$14,415 and the house is valued at \$9,085.

Board agrees

Protest Number 471: Debera Benton did not appear before the Board

Dick's recommendation is for the land to be valued at \$9030, with the buildings at \$59,735, for a total \$68,765.

This is \$42.32/sq ft.

Dick put a multiplier on the land because the back part of the lot dribbles down into the swamp.

Board agrees.

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Protest Number 473: RoxAnne Woodard did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,040, with the buildings valued at \$34,610 for a total value of \$50,650.

Lyle used to live in this house. There is no basement.

Board agrees

Protest Number 474: Steven Thomas and April Rahn did not appear before the Board

Dick's recommendation is for the land to be valued at \$2500, with the buildings valued at \$63,150, for a total value at \$65,650.

Lyle feels that it is low at \$60/sq ft.

There are 1092 sq ft house and Lyle thinks we should be closer to \$70/sq ft.

The house is 27 years old, not sure if it is a modular or not. Very well maintained and very well kept. It does sit at a weird angle on the lot.

Lyle sold one in Jackson same style, but not that good of condition for 75,000.

Dick explained why it got the increase to begin with it. It is due for a revisit next year.

Jackie wants to know if we are being consistent with the land values compared to Lynches and Rush the board reviewed the other properties and found that the land was consistent.

But Lyle wants to get Rahn's up around \$75,000, with the land valued at \$2500 and the house valued at \$72,500. This value figures out to be \$68.68/sq ft.

Chair Todd declared lunch break at 12:03 pm

Chair Todd reconvened from lunch at 1:35 pm.

Absent was Commissioner Bousquet.

Protest Number 638: Ron Messerschmidt appeared before the Board at 1:35 pm.

Dick's recommendation is for the land to be valued at \$18,960, with the buildings valued at \$149,545, for a total of \$168,505. (The house is valued at \$110,095 and the out buildings are valued at \$39,450.)

Protesting the building value of the hog sheds. He feels that they hold very little value since they are a single purpose building. He also feels that they detract from the farm because no one would buy acreages with hog sheds on it.

There are 8 acres of land. Pam explained the breakdown of the land.

Dick does have a pretty hefty depreciation on the hog sheds.

Lyle feels that the house is valued high.

The house is stick-built, built by the owners.

The house figures out to be \$75/sq ft with 1100 sq ft of partition finish in the basement. He feels though that since it isn't in South Sioux it should be less.

Lyle feels that since we gave Lynches a deduction because they live next to a feed lot, then we should do something here also.

Pam wants to put in an economic depreciation factor to help bring down the cost.

The house is only 3 years old and has 1465 sq ft.

Pam wants to put in a 10% economic depreciation factor. Pam comes up with a building total of \$134,590 and the \$18,960 for the land, for a total of \$153,550.

Board agrees

Protest Number 637: (Ron for) Ray Messerschmidt appeared before the Board at 1:52 pm.

Dick's recommendation is for the land to be valued at \$108,970, with the buildings valued at \$189,700, for a total of \$298,670.

He has the same arguments as #638, except that the hog sheds are almost 29 years old. His house is 22 years old (house is about the same size, but with no partition finish in the basement) and some of his buildings are quite a bit older. He feels it should get the same economic depreciation factor.

Dick explained that when Great Plains did the depreciation factors he has no clue as to why they are what they are.

Dick's numbers are less than last years.

Ron wanted to know if this was the best they could...the board feels it is.

Dick has the buildings depreciated out quite well, and the board has no problem with the house value.

Board agrees.

Protest Number 641: Todd Nogelmeier appeared before the Board at 2:03 pm.

Dick's recommendation is for the land to be valued at \$17,575, with the buildings valued at \$235,375, for a total of \$252,950.

This is a story and half/two-story house. This house was built in 2002 and it was assessed at \$250,000 years ago, and then it jumped \$45,000.

This was part of the TERC increase. Dick felt it did not deserve the TERC increase and adjusted the house accordingly.

Protest Number 639: Phouthasith Douangdara did not appear before the Board.

Board dismissed due to lack of evidence/reason for protest on the protest form.

Protest Number 644: Jeffery and Carrie Lantz appeared before the Board at 2:06 pm.

Dick's recommendation is for the land to be valued at \$7,810, with the buildings valued at \$75,990, for a total of \$83,800.

This value works out to be \$91.89/sq ft.

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His complaints are that there have been no improvements on the house. Lyle explained what improvements mean.

There is 681 sq ft of partition finish in basement, a fire place, and a wood deck. There is a garage and a half.

He paid \$78,000 three years ago.

Lyle sold one almost identical to this one for \$80,000 that had been a rental, so he can't find anything to object to. If it was put on the market it would bring this.

He wanted to know how the appraisal is done, is it all done by computer? He knows the house next door wouldn't bring this, but doesn't know what it is assessed at. Lyle explained that we aren't looking at the house next door and without information on it there is nothing we can do.

Dick explained how he comes up with the value based on age, style, condition, quality, and market area.

Board agrees.

Protest Number 654: Rick Robinette appeared before the Board at 2:14 pm.

Dick's recommendation is for the land to be valued at \$44,395, with the buildings valued at \$47,305, for a total of \$91,700.

This value works out to be \$114.63/sq ft.

This is a commercial file.

--tape 6--

Board agrees

Protest Number 655: Rick Robinette appeared before the Board at 2:16 pm.

Dick's recommendation is for the land to be valued at \$39,040, with the buildings valued at \$233,900, for a total of \$272,940.

Rick paid 145,000 for the property with the in-ground tanks. It'll cost him 20,000 to have them removed.

The Feed Shed is renting the entire property.

They removed the pumps and the canopy.

He rents this for \$2400/mo. Even though they are not using the tanks, they have to continue monitoring the tanks and they have to pay to register them with the Fire Marshall.

Dick feels that \$272,940 that it has been assessed at for years is appropriate.

Jackie wanted to know what the rental multiplier would be on this property, but Lyle doesn't know what the commercial multiplier would be.

The Board feels that that is what it had been assessed at as a convenience store and gas station. They would like to leave it at the purchase price until the assessor's office has more information on it. Board's recommendation is for the land to be at \$39,040, with the buildings valued at \$105,960, for a total value at \$145,000.

Board agrees

Protest Number 656: Rick Robinette appeared before the Board at 2:23 pm.

Dick's recommendation is for the land to be valued at \$29,290, with the buildings valued at \$18,065, for a total of \$47,355.

The garage was added after he purchased it.

Board agrees.

The Board revisited Protest Number 558: Steven Claussen who was scheduled for yesterday. He appeared before the board at 2:26 pm.

He feels that with people opting to buy instead of rent he has a problem renting the apartments. He only has 4 tenants. The units are small 2 bedrooms (500sq ft) that rent for \$400.

He knows he needs to fix them up, but until he can get more money out of them there is little he can do.

Dick has 32% depreciation on the 4-plexes. Pam wants to know if this can be bumped up a bit. They figure out to 35.94/sq ft.

Lyle wants to know how the computer factors in high vacancy rate...

Dick says that you never use the owners' rate since that factors in management. But the current rate is around 10%.

Pam would like to go back to last year's figures at \$247,780 with the land staying the same at \$24,410.

He still doesn't think he could get that for them.

**Dick is going to look at with Steve.

Protest Number 660: Emmett and Carol Albenesius appeared before the Board at 2:39 pm.

Dick's recommendation is for the land to be valued at \$12,755, with the buildings valued at \$160,970, for a total of \$173,725.

Dick and Emmett visited about this to come at this value.

Maddie said that they took the 2 acres of farm site off and converted it to AG land since the only building they have is the house, so there is only 1 acre of home site.

Jackie wanted to know if Dick adjusted because of the high power lines...Dick said yes.

Emmett talked to the Board about the road!

(Tape 6 5055-5263)

BOARD OF EQUALIZATION

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Protest Number 658: (Joy) Ronald Flaugh, Jr. appeared before the Board at 2:47 pm.

Dick's recommendation is for the land to be valued at 34,925.

He just purchased it for \$23,000.

Had a prior value on it of \$29,000 and they paid \$22,826.

There are 2.48 acres.

This got hit by the TERC increase.

This is bigger than the other lots in the area.

There has been a survey of the lots, but there has been no official subdivision. They are valued as rural residential.

Lyle feels that if this isn't platted into a subdivision then they can't be valued as such, so that they are being assessed for illegal purpose.

They have surveyed off just like any other rural residential acreage.

Billy went through Homer planning and zoning to survey off lots, and Homer's P and Z approved it.

Maddie said no subdivision papers have been filled with the county.

They each have their own wells and septic systems.

Six lots have been sold at \$25,000. But getting back to the Dakota Flats situation the Board feels that \$25,000 is a more fair value.

Board agrees

Protest Number 659: (Joy) Ronald Flaugh, Jr. appeared before the Board at 2:58 pm.

Dick's recommendation is for the land to be valued at \$14,705, with the buildings valued at \$108,385, for a total of \$123,090. This value works out to be \$51.46/sq ft.

They have talked to Dick and agree with the values.

Board agrees

Protest Number 664: William and Jody Rohde appeared before the Board at 3:00 pm.

Dick's recommendation is for the land to be valued at 29,715, with the buildings valued at 195,870, for a total of 225,585. This value works out to be 88.85/sq ft.

This house is 4 years old.

Dick and Bill have talked.

The lots have recent sales at \$25,000.

There is a house for sale in the same area at \$214,000 and haven't had any offers.

Their appraisal is closer to what you had it assessed at last year, but their appraisal is an older one.

****Complained about the roads!

They can't get city or rural water or sewer. They have to have a well and septic system.

Pam and Jackie want to take the lot back to the others at \$25,000.

So the Board's recommendation is for the land to be valued at \$25,000, with the buildings valued at \$195,870, for a total value of \$220,870.

Board agrees

Protest Number 668: Luella Franco appeared before the Board at 3:06 pm.

Dick's recommendation is for the land to be valued at \$22,105, with the buildings valued at \$81,415, for a total of \$103,520.

There are 21.04 acres more or less.

There are 2 houses and 2 lands on this property.

That is \$70.60/sq ft on just the house, which is in line with others.

This land is old lake bottom and she doesn't feel that it should be valued based on production.

Dick explained that it is not based on production but by sales and we have sales of 4D land that support the value we have on it. Plus it got hit with the TERC increase.

She doesn't feel that she should be compared with other properties that have other types of land values.

Dick explained that it is valued at quite a significant decrease from other land. She uses it as pasture and even at that it isn't good.

She still doesn't feel that it is worth 650 because it is still the poorest soil and even though she runs cows on it, she can't have many on there at a time because it just doesn't support it..

Dick explained that we would like to value ground based on productivity, but

The State Statutes and laws don't allow us to do that, they have to be based on market value.

--This is less than last year's value and the requested.

Lyle figures it at 70.60 sq ft

Board agrees.

Protest Number 669: Luella Franco appeared before the Board at 3:20 pm.

Dick's recommendation is for the land to be valued at \$21,885, with the buildings valued at \$30,420, for a total of \$52,305.

There are 15.35 acres plus the easement.

This land adjoins the previous protest. Her complaints on the land are the same as above.

This was all one piece of property that was divided up.

Her house has no gutters or vinyl siding. Her water source is from the other property, there is no well. She has an appraisal for the house and about 5 acres. She wants to make sure that our numbers reflect the fact that they have no gutters, etc.

Dick's value puts the house at 31.43/sq ft which Lyle thinks is about as cheap as you can go.

Board agrees.

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Protest Number 673: Charles and Rhonda Carnell appeared before the Board at 3:25 pm.

Dick's recommendation is for the land to be valued at \$18,530, with the buildings valued at \$90,330, for a total of \$108,860.

This value works out to be \$86.81/sq ft.

Her house was built in 1955. She brought in comps to her house from her neighborhood. Her comps range from 49/sq to 89/sq ft and thinks her value at 99/sq ft is too high.

The Board told her that Dick had new figures for her and she was happy with them.

Board agrees

Protest Number 674: Jim and Cindy Dinges appeared before the Board at 3:32 pm.

Dick's recommendation is for the land to be valued at \$12,350, with the buildings valued at \$169,970, for a total of \$182,320.

This value works out to be \$82.09/sq ft.

She did talk to Dick.

She is on the county line west of Waterbury.

Board agrees.

Protest Number 650: Jeff and Tessa Etherington did not appear before the Board

Dick's recommendation is for the land to be valued at \$7,810, with the buildings valued at \$75,990, for a total of \$83,800. This value works out to be \$91.89/sq ft.

Dick wanted to note that this is proof positive that we do not chase sales.

They paid \$170,000 for it. The house is 96 years old.

Protest Number 652: Deborah Barber did not appear before the Board.

Dick's recommendation is for the land to be valued at \$11,265, with the buildings valued at \$87,755, for a total of \$99,020. This value works out to be \$89.37/sq ft.

Board agrees.

--tape 8--

Protest Number 665: David and Julie Krogh did not appear before the Board

Dick's recommendation is for the land to be valued at \$24,375, with the buildings valued at \$131,465, for a total of \$155,840.

This value works out to be \$96.92/sq ft.

This house is 11 years old.

We spent a lot of time on this house last year. Dick's figure comes out to just slightly higher than last year's value.

Board agrees

Protest Number 475: David Heeney did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,465, with the buildings valued at \$158,160, for a total of \$175,625.

Board agrees.

Protest Number 476: Glenn and Starla Nelsen did not appear before the Board

Dick's recommendation is for the land to be valued at 4080.

Board agrees.

Protest Number 478: Ronald Hirsch did not appear before the Board

Dick's recommendation is for the land to be valued at 12,495, with the buildings valued at 67,145, for a total value of 79,640.

Lyle feels that Dick is dead on.

Board agrees

Protest Number 482: John and Catherine Heitman did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,735, with the buildings valued at \$242,670, for a total value of \$254,405.

There is a huge building with this.

Board agrees

Protest Number 493: Glen and Chong Reddiug did not appear before the Board

Dick's recommendation is for the land to be valued at \$19,170, with the buildings valued at \$78,210, for a total value of \$97,380. This figures out to be \$112.71/sq ft.

This lot is 119' wide. The house is 47 years old and the building permit for the sun porch was for \$25,000.

Lyle wanted to know if the sun room was labeled under misc., Dick said yes and also includes the 2 wood decks, and the yard shed.

Lyle figures that if we take out the misc. you are right where we want to be.

Board agrees.

Protest Number 494: William and Claudette Corkin did not appear before the Board

Dick's recommendation is for the land to be valued at \$9810, with the buildings being valued at \$95,575, for a total value of \$105,385.

This figures out to be 87.24/sq ft.

Board agrees.

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Protest Number 495: Delbert and Sharie Lieber did not appear before the Board

Dick's recommendation is for the land to be valued at \$2255, with the buildings valued at \$30,895, for a total value of \$33,150.

The \$60,000 sale price includes the shop next to it.

Board agrees

Protest Number 496: Delbert and Sharie Lieber did not appear before the Board

Dick's recommendation is for the land to be valued at \$18,105, with the buildings valued at \$65,770, for a total value of \$83,875.

This figures out to \$79.43/sq ft.

Board agrees

Protest Number 497: Daniel Lieber did not appear before the Board

Dick's recommendation is for the land to be valued at \$2,630, with the building valued at \$88,855 for a total of \$91,485.

This is a mobile home with an addition.

This figures out to be valued at \$43.32/sq ft.

He only has .28 of an acre.

Board agrees.

Protest Number 681: John Kahler appeared before the Board at 4:00 pm.

The average utilities for the building are around \$800/mo for the entire building.

Dick's recommendation is for the total value to be at \$195,350, with the land valued at \$19,275 and the building valued at \$176,075.

Board agrees.

Protest Number 498: Daniel Gatzmeyer did not appear before the Board

Dick's recommendation is for the land to be valued at \$124,375, with the buildings valued at \$74,330, for a total value of \$198,705.

Danny was in and talked to Dick...They are in agreement.

Board agrees.

Protest Number 502: Karen Mitchell did not appear before the Board

Dick's recommendation is for the land to be valued at \$7020, with the buildings valued at \$130,340 for a total value of \$137,360.

This figures out to \$95/sq ft.

She paid \$139,500 for it.

The sale next door was \$127,000 that she uses as a comp, was a have-to-sale.

Board agrees

Protest Number 503: Darrell and Janet Mellick did not appear before the Board

Dick's recommendation is for the land to be valued at \$19,560, with the buildings valued at \$117,225, for a total value of \$136,785.

There are three parts to this property.

There are only 9 acres.

Protest Number 505: Eugene and Sherri Maffit did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,950, with the buildings valued at \$64,815, for a total value of \$82,765.

There is a large utility building which if you take off, brings the per sq ft value down \$73/sq ft.

The lot is 128' wide

Board agrees.

Protest Number 507: Curtis and Sandra Jones did not appear before the Board

Dick's recommendation is for the land to be valued at \$37,485, with the buildings valued at \$73,145, for a total value of \$110,630.

The lot is 135' x 223' for a value of \$277 per front foot.

Board feels that the land value is high.

Lyle feels that a good residential lot on G would sell, but that this is a little too far north to be a good residential lot on G.

This is twice as wide and twice as deep as most lots in that area.

This value is at \$97/sq ft which is in line.

Board agrees.

Protest Number 508: Mary Wolf did not appear before the Board

Dick's recommendation is for the land to be valued at 6250, with the building valued at \$63,595 for a total value of \$69,845. This figures out to be \$78/sq ft.

Dick took her comps and worked out a comparable sq ft price.

Board agrees.

Protest Number 509: Timothy and Beverly McNamara did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,075, with the buildings valued at \$138,820, for a total value of \$154,895.

This is at \$92/sq ft.

BOARD OF EQUALIZATION

RECORD BOOK 3

He said it appraised in 1998 for 128,000 and then he built a storage garage in 1999 which added a little bit for it.

This is a large parcel of land with a nice house and nice large sheds.

The house is 6 years old.

Board agrees.

Protest Number 675: Harlan Millard did not appear before the Board.

Dick's recommendation is for the land to be valued at \$13,635, with the buildings valued at \$44,000, for a total of \$57,635.

This value works out to be \$25.55/sq ft.

This is a mobile home, up until this year it has been valued as a stick-built house.

The room above the garage is currently one big room.

There are 2.8 acres.

Board agrees.

Protest Number 676: Craig and Pam Anderson did not appear before the Board

Dick's recommendation is for the land to be valued at \$22,680, with the buildings valued at \$85,255, for a total of \$107,935. This value works out to be \$61.19/sq ft.

This house was a major mess when they bought it. They went in and redid a lot of things in the house.

Board agrees.

Protest Number 677: Linda King did not appear before the Board

Dick's recommendation is for the land to be valued at 9,390, with the buildings valued at \$83,215, for a total of \$92,605.

This value works out to be \$73.05/sq ft.

This has 1 acre of ground.

Chair Todd recessed the hearing at 4:36 p.m. on the 16th day of July, 2004 until 9 a.m. in July 20, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

* * * * *

COUNTY BOARD OF EQUALIZATION
JULY 20, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 9:00 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, Chair Lyle Todd, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorcey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph. Absent was Commissioner Rick Bousquet,

Protest Number 684: Ruben Bryan for Tina Adams appeared before the Board at 9:01 am

Dick's recommendation is for the land to be valued at \$20,380, with the buildings valued at \$83,245, for a total of \$103,625.

He was astounded to see a 14-15% increase in valuation. The Board has copies of his comments that he sent in with his protest. He feels that the roads are in terrible condition and that this is unsatisfactory. He wants to know who the assessor was that came out to his place, because as far as he knows no one has been out there. Feels that the property valuation process has gone down hill since the state took over the assessor's office.

He thinks that there should be a roll back to 97,000 because he would never be able to get that for it because of the roads. He went on and complained about the road.

This is down \$4000 from last year...it has been valued at 107,000 since 2000.

There is 10 acres of land that he rents out.

Board agrees.

Protest Number 689: Larry and Marilyn Russell appeared before the Board at 9:07 am

Dick's recommendation is for the land to be valued at \$10,560, with the buildings valued at \$139,695, for a total of \$150,255.

He had more complaints about the roads.

He feels that this is a better value than the original value from the state.

This is a result of the TERC increase.

BOARD OF EQUALIZATION

RECORD BOOK 3

He feels that the sales of acreages are not going as good as they were. Lyle said that was what happened when you price them too high to begin with.

Board agrees.

Protest Number 510: Jennifer Swick did not appear before the Board

Dick's recommendation is for the land to be valued at \$14,060, with the land valued at \$112,895, for a total value of \$126,955.

She closed in March of this year for \$115,000.

Dick went through it and doesn't see where it needed any change.

Lyle thinks that is a market situation, he did an appraisal 2 years ago for \$150,000. There are actually 4 levels and the house is all brick.

Board agrees

Protest Number 511: Nannette Beaver did not appear before the Board

Dick's recommendation is for the land to be valued at \$7950, with the buildings valued at \$72,035, for a total value of \$80,250.

Her comments are that she has not made any improvements and that the houses in her neighborhood are selling for around 70,000. She also mentioned that she has been raised every year.

This value figures out to be \$73/sq ft. and there are 400+ sq ft of partition finish basement.

Board agrees.

Protest Number 527: Vaughn Nixon did not appear before the Board

Dick's recommendation is for the land to be valued at \$13,080, with the buildings at \$59,450, for a total value of \$72,530.

Part of the TERC increase.

The house is 15 years old and hot water heat in the floors.

Board agrees.

Protest Number 528: Matthew Mogensen did not appear before the Board

Dick's recommendation is for the land to be valued at \$10,160, with the buildings to be valued at \$70,380, for a total value of \$80,540.

This house is 78 years old.

This is a unique, cute house on a corner lot, with a cute balcony.

Lyle feels they got a good buy too.

Dick pointed out that he made it 5 years ago so that puts you at 78-79,000 at 4%.

Lyle asked why he didn't use 5%, Dick said he's not sure since that number is a little subjective.

Board agrees.

Protest Number 529: Warren and Glenda Hoelsing did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,735, with the buildings to be valued at \$43,720, for a total value of \$55,455

This is a rental house, and Dick had an error in the sketch. We had full basement, and there is actually only a partial basement.

There are 2 acres.

Board agrees.

Protest Number 530: Warren and Glenda Hoelsing did not appear before the Board

Dick's recommendation is for the land to be valued at \$18,980, with the buildings valued at \$117,545, for a total value of \$136,525.

This got caught in the TERC increase, Dick took it back almost to what it was.

This is a lite-form house, built on a slab with hot water heat in the floor.

Pam feels that the sq ft cost is low, but it is a 2 story with no basement. It is also a lite-form and Dick has no sales records to give a solid sales history on the house, so he is being conservative on this style of house.

The new garage will come on this year.

Board agrees.

Protest Number 692: Scott Mohnson appeared before the Board at 9:32 am

Dick's recommendation is for the land to be valued at \$32,560, with the buildings valued at \$100,065, for a total of \$133,525.

This is a TERC increase, and Dick's new figures are close to what it was last year.

Board agrees.

Protest Number 693: Wendell and Leona Cray appeared before the Board at 9:33 am

Dick's recommendation is for the land to be valued at \$11,340, with the buildings valued at \$66,095, for a total of \$77,435.

Board agrees.

Protest Number 532: Wilfred and Nancy Gutschow did not appear before the Board

Dick's recommendation is for the land to be valued at \$10,010, with the buildings to be valued \$79,970, for a total value of \$89,980.

Lyle feels that this is a better land value for that part of town than the \$22,000 business on the cul-de-sacs in that area.

Dick says that there is a lot of garage and there is a big knee-wall porch on the back.

This value works out to be about \$89/sq ft.

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle wants to know how it all fits on a 47' lot. Dick says it sits crooked on the lot.
Board Agrees.

Protest Number 535: Howard and Virginia McGhee did not appear before the Board
Dick's recommendation is for the land to be valued at \$14,125, with the buildings valued at \$93,520, for a total value of \$107,645.
There are 3 acres with this property.
This value figures out to be \$51.55/sq ft.
Board agrees

Protest Number 537: Steve Hirsch did not appear before the Board
Dick's recommendation is for the land to be valued at \$14,500, with the buildings to be valued at \$92,675, for a total value of \$107,265.
There is more house than the picture would let you believe.
There are 4 acres of land.
Board agrees.

--tape 2 —

Protest Number 539: Leo Mahon did not appear before the Board
Dick's recommendation is for the land to be valued at \$10,200.
There are 6.4 acres of land.
Board feels it might be low.
Board agrees.

Protest Number 540: Leo Mahon did not appear before the Board
Dick's recommendation is for the land to be valued at \$1640.
This is a thin strip of land adjacent to the previous parcel. This is 1/3 of an acre.
Board agrees.

Protest Number 696: Antonio Gomez appeared before the Board at 9:51 am
Dick's first recommendation is for the land to be valued at \$0, with the buildings valued at \$22,370, for a total of \$22,370.
This is a mobile home out in Park View.
Dick went out and looked at it yesterday and his records say that it is 1995, with metal siding and in pretty poor condition and there is structural damage.
Dick's recommendation is for a new value at just under \$8,000. (He doesn't have his corrected figure down here...will have it for you on Thursday)
Pam asked if they had a book that they used to value mobile homes, and this one just doesn't fit the mold. It lacks the wood siding, it lacks the updated floor plan, and it just doesn't measure up.
Tony has had it for sale for over a year, and the highest bid he got on it was at \$5,000.
Board agrees.

Protest Number 697: Antonio Gomez appeared before the Board at 9:55 am
Dick's recommendation is for the land to be valued at \$6,675, with the buildings valued at \$26,935, for a total of \$33,610
This is another rental house. He just bought this property and then re-roofed it, but that is the only improvements.
This value works out to be \$39/sq ft.
The sale price we have on record includes 2 other properties.
He rents this for \$400.00/ month.
Board agrees.

Protest Number 541: John Manners did not appear before the Board
Dick's recommendation is for the land to be valued at \$6250, with the buildings valued at \$60,620, for a total value of \$66,870.
The Board read his attached protest.
There is no garage, but there is some finish in the basement. It was part of the total review of SSC.
Lyle can't find anything wrong with the sq ft price, but the over all value seems high. The outside is very well kept and has nice curb-appeal his complaints about the inside don't fit with how the outside looks.
Board agrees.

Protest Number 703: Jeffery Calhoun appeared before the Board at 10:03 am
Dick's recommendation is for the land to be valued at \$17,605, with the buildings valued at \$177,175, for a total of \$194,780.
This was caught in the TERC increase.
Nice porch and 3 car garage. There is a storage room above the garage.
Board agrees.

Protest Number 690: Bruce and Anita Gitlin did not appear before the Board
Dick's recommendation is for the land to be valued at \$0, with the buildings valued at \$19,085, for a total of \$19,085.
This is a mid 1990's trailer, similar to Gomez's, but this has the correct siding and is in much better condition.

BOARD OF EQUALIZATION

RECORD BOOK 3

They were at 33,400 so they did come down.
Board agrees.

Protest Number 542: Bae Sany & Cindy Uny Lu did not appear before the Board
Board dismissed due to lack of evidence/reason given on protest form.

Protest Number 543: Joe and Cindy Lu did not appear before the Board
Board dismissed due to lack of evidence/reason given on protest form.

Protest Number 545: Kevin O'Dell did not appear before the Board
Dick's recommendation is for the land to be valued at \$21,580, with the buildings valued at \$62,745, for a total value of \$84,325.
This figures out to be \$80.93/sq ft.
Board agrees.

Protest Number 546: Andria Lickfelt did not appear before the Board
Dick's recommendation is for the land to be valued at \$11,360, with the buildings valued at \$67,135, for a total value of \$78,495.
It had termites.
Board agrees.

Protest Number 549: Richard and Mary McNear did not appear before the Board
Dick's recommendation is for the land to be valued at \$12,065, with the buildings to be valued at \$13,050, for a total value of \$25,115.
This place has no well. He gets the water from next door.
Bill feels this is high for this house!
The house is only valued at \$9,000.
There are 2.3 acres, a loafing shed, and a couple of other buildings.
This was caught in the TERC increase and is valued as acreage.
The \$23.60/sq ft is on the trailer and the 2 porches. The loafing shed are in the lump sums, not much value on either.
Board agrees.

--Tape 3 --

Protest Number 550: Paul Broveak did not appear before the Board
Dick's recommendation is for the land to be valued at \$11,340, with the buildings valued at \$75,605, for a total value of \$86,945.
Board agrees.

Protest Number 553: Waldo Birkley did not appear before the Board
Waldo and Lowell were both in and talked to Dick, they were both in agreement with Dick's decision.
Dick's recommendation is for the land to be valued at \$11,080, with a building valued at \$81,755, for a total value of \$92,835.
Board agrees.

Protest Number 554: Lowell Birkley did not appear before the Board
Dick's recommendation is for the land to be valued at \$4,540, with the buildings to be valued at \$138,900, for a total value of \$143,440.
This is west of Jackson. There is a half acre of land.
Board agrees.

Chair Todd declared a break at 10:28 am
Chair Todd reconvened from break at 10:37

Protest Number 555: Karen Tullis did not appear before the Board
Dick's recommendation is for the land to be valued at \$10,090, with the buildings valued \$136,440, for a total value of \$146,530.
There are 1.33 acres.
Lyle says that she has had it for sale for more than that.
Board agrees.

Protest Number 557: Terry and Vicki Brown did not appear before the Board
Dick's recommendation is for the land to be valued at \$16,200, with the buildings valued at \$209,225, for a total value of \$225,425.
There are 2600 sq ft, a 14' x 16' sun porch, with 25% brick. This figures out to be \$84/sq ft.
This is out in South Ridge; this would be one of the less expensive ones out there.
Board agrees.

Protest Number 560: Karen Skorey did not appear before the Board
Dick's recommendation is for the land to be valued at \$17,100, with a building value at \$180,940, for a total value of \$198,040.

BOARD OF EQUALIZATION

RECORD BOOK 3

There is a lot of basement finish, and a lot of wood deck. The percentage of depreciation is close. This figures out to be \$113/sq ft, which Jackie and Pam feel is high. There is a pool which adds some.

The Board compared this with others in that area. This one has more amenities and is almost 1000 sq ft bigger.

Board agrees.

Protest Number 710: Barry Ficus appeared before the Board at 10:43 am

Dick's recommendation is for the land to be valued at \$14,220, with the buildings valued at \$43,190, for a total value of \$57,410.

This is a double-wide mobile home, with no basement, out on the river. There are no permanent porches, just a small patio.

The land needs to be valued at \$17,210, with the buildings valued at \$43,190, for a total value of \$60,400. This is Dick's recommendation.

This value is lower than last year. He feels that double-wide trailers usually depreciate instead of appreciate.

Board agrees.

Lyle wanted to know from Dick: If the values are supposed to be set at 92-100%, and we have someone that we agree is set at 100%, could they ask to be set back to 92%? Dick said that that was a question better directed to Ted. In his own opinion, if he is anywhere between 92-100% his is on, because that is where he is required to be according to statute. Lyle said then that you could use the same argument to say that 92% is on. Dick said he wasn't arguing with Lyle, but he doesn't want to get into the position where he is making minor adjustments to the percentage just to get them at a certain level of assessment.

Protest Number 563: Robert Oberg did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,615, with the buildings valued at \$64,815, for a total value of \$81,430.

Lyle thinks Dick is being nice to him.

The fire place is in excellent shape, the house is in average condition.

Board agrees.

Protest Number 569: Willis Schultz did not appear before the Board

Dick's recommendation is for the land to be valued at \$14,940, with the buildings valued at \$147,120, for a total value of \$162,060.

Dick: we used this one in our sales files for this year...it sold in 1999 and 2002.

Lyle thinks that the knee-wall porch that Dick has is actually a year round room now.

Jackie thinks that the land went down.

This figures out to be \$107/sq ft.

Lyle thinks that when they bought the house it needed major redecorating.

Board agrees.

Protest Number 712: James Johnson for J.V. Squared LLC appeared before the Board at 10:59 am

Dick's recommendation is for the land to be valued at \$35,800, with the buildings valued at \$257,875, for a total value at \$293,675.

JV Squared is a property ownership group.

When they bought the property in June of 2001, Video Update was in place as a business; however, they never collected a single months rent before they entered into bankruptcy. They struggled for 2 years to get new businesses in there and finally got the two current tenants. They feel that based on their leased income the value is closer to \$270,000-280,000 with the current rents. There appraisal that was done in 2001 has two values, one Video Update in place and with the same rental rates was for \$450,000, the other was for Video Update not in place and that value was for around \$265,000.

He should have been here last year simply missed.

They have a current net income of \$31,000.

Dick would like to look at this closer now having the information that was brought in today. With the information that was provided with the protest, he did come back with a 293,000 value, but would like to review further.

His requested value is for \$265,000 (for all three parcels) from his appraisal using an income approach. Using a sales approach the appraisal was for \$250,000 for all three parcels.

He would like to combine all 3 parcels into one since the other 2 lots are his parking lot. He is looking at an 11% cap rate.

***Dick would like to do a little more review.

Protest Number 570: Marvin Hernandez did not appear before the Board

Dick's recommendation is for the land to be valued at \$12,780, with the buildings valued at \$67,150, for a total value of \$79,930.

Lyle sold this house to Marvin in 1998.

Board agrees

--Tape 4 --

Protest Number 571: Marcelo Barrera Jr. and Gladys Santo did not appear before the Board

Dick's recommendation is for the land to be valued at \$15,630, with the buildings valued at \$110,675, for a total value of \$126,305.

This figures out to be \$133/sq ft

BOARD OF EQUALIZATION

RECORD BOOK 3

He paid 123,000 for it. There is a lot of finish in the basement.

The house is 4 years old.

Pam used a per sq ft price of \$95 which brings us to a total value of \$105,355.

Dick said that the sales date of 2001, it is in the sales data for the time period we have to use.

Lot will stay the same at \$15,630 and the house will be valued at \$89,725, for a total value of \$105,355.

Board agrees.

Protest Number 572: Joan Bark and Tim Guentz did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,605, with the buildings valued at \$127,930, for a total value of \$145,535.

This was caught in the TERC increase.

Lyle feels that the last sale of the house was a "desperation sale"...they wanted to move.

Lyle feels that the lots are going to be under valued as they were selling lots out there 10 years ago for \$15,000 with all the utilities, except sewer.

Board agrees

Protest Number 573: Jean Bird did not appear before the Board

Dick's recommendation is for the land to be valued at \$6,975, with the buildings valued at \$130,215, for a total value of \$137,190.

The Board sees no reason to disagree, especially with that square footage.

Jackie asked what the building permit for 135,000 was. Dick believes that that is what it took to build one set of duplexes, but that that is just a number that the builder puts in.

Board agrees

Protest Number 574: Junior and Phyllis Bobier did not appear before the Board

Dick's recommendation is for the land to be valued at \$10,200, with the buildings valued at \$157,595, for a total value at \$167,795.

Compares to the others we have done in South Ridge.

Board agrees.

Protest Number 575: Stanley Kotalik did not appear before the Board

Dick's recommendation is for the land to be valued at \$7,130, with the buildings valued at \$55,965, for a total value of \$63,095.

Dick feels it is very dated inside.

Pam was wondering about the land value, but guesses it looks right at \$142/ front foot.

Board agrees

The Board discussed Doc Barr's house again...catching Pam up on their reason for protest...Because it is built to be handicap accessible. Dick can not prove from his sales data that it would have a negative effect on the value of a house.

Protest Number 577: Belinda Munoz did not appear before the Board

Dick's recommendation is for the land to be valued at \$0, with a building value of \$15,705, for a total value of \$15,705.

This is a 16' wide trailer (although it doesn't look like it) that is a 1991.

Board agrees.

Pam wants to re-look at Gomez's since we have had 2 that fall within the same age. Dick says that Gomez's just doesn't measure up to these other 2.

Protest Number 578: Juan Quezada did not appear before the Board

Dick's recommendation is for the land to be valued at \$8,235, with the buildings valued at \$76,005, for a total value of \$84,240.

There is a high percentage of basement finish. He bought it for \$83,000 and is asking for it to be lowered to \$85,475, so we are below that.

Jackie feels that the \$97.50/sq ft value is too high.

Lyle says that the smaller the square footage, the higher the cost per sq ft.

They compared it with another house in the same neighborhood and came up with a lower value.

The Board figured it with \$92.50/sq ft which comes out to \$79,920 total value, with the land staying at \$8,235 and the house being valued at \$71,685.

Board agrees.

Protest Number 704: John Leo Merchant did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,230, with the buildings valued at \$97,170, for a total of \$106,400.

This is a nice brick house, with a nice garage.

Board agrees.

Protest Number 706: Mike and Gayle Cheever did not appear before the Board

Dick's recommendation is for the land to be valued at \$12,910, with the buildings valued at \$87,900, for a total of \$100,610.

There is a lot of basement finish.

Bill wants to know if Lyle thinks that is worth that.

BOARD OF EQUALIZATION

RECORD BOOK 3

Jackie feels it sounds correct for that area. There is a half an acre of ground with this property.

Lyle and Bill feel that it is strong, but Lyle doesn't think it misses it by much.
Dick said there is a fire place with 90% finish in the basement.
Lyle thinks the square footage is in line with what things have been going for out there.
Board agrees.

Protest Number 707: William Cotton did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,355, with the buildings valued at \$102,805, for a total of \$114,160.

There are 2 acres.

There is a nice garage valued at \$25,000.

This was a TERC increase, Dick left alone as he felt it was pretty good.

There is 23% depreciation on both the garage and the house.

Jackie said she didn't know anything about the garage, but that the house is not that great.

Board wants to leave it where it was last year for a total value at \$109,210 with land valued at \$11,355 and the house valued at \$97,855.

Board agrees

Protest Number 709: Trudi Launsby did not appear before the Board

Dick's recommendation is for the land to be valued at \$6,250, with the buildings valued at \$93,050, for a total of \$99,300.

She faxed in an appraisal from a guy in Storm Lake. The appraisal is from July of 2003 for a value of \$95,000.

Lyle doesn't feel it is a \$95,000 house. He commented that that is a lake cabin put in town.

Pam wants to leave it where it has been.

There is 1200 sq ft of partition finish in the basement and there are 1260 sq ft in the house total.

Dick is at \$78.81/sq ft.

Dick Put a 10% functional on because he thought it was the wrong size house on the wrong size lot.

Lyle feels we will all be very old people before we see it bring \$100,000.

There is no garage and there are only 8 ft on each side of the house.

Jackie asked Lyle what he thought the house would bring, he doesn't believe the whole thing would bring 90,000.

They want to leave the land valued at \$6,250, with the building valued at \$82,250, for a total value of \$88,500.

Board agrees.

Chair Todd called for lunch break at 11:56 am.

Chair Todd reconvened from lunch break at 1:30 pm

Absent was Commissioner Bousquet

Tape 5 –

Protest Number 483: Joe Klundt appeared before the Board at 1:30 pm

Dick's recommendation is for the land to be valued at \$11,340, with the buildings valued at \$72,095, for a total value of \$83,435.

He was scheduled earlier... his letter was returned so Ted granted him another time.

Pam explained what Dick had recommended to the Board. After all there is a lot of square footage.

Board agrees

Protest Number 719: Michael Horner did not appear before the Board

Dick's recommendation is for the land to be valued at \$14,400, with the buildings valued at \$118,460, for a total value of \$132,860.

We are on Broadmoor Drive and we are in the \$90/sq ft. We are in the ballpark for that.

Apparently there was an addition on the house? Dick agreed.

Board agrees.

Protest Number 720: Rick Bousquet did not appear before the Board

Dick's recommendation is for the land to be valued at \$52,825, with the buildings valued at \$113,425, for a total value of \$166,250.

There are 33.7 acres on this property.

Dick and Rick have talked and they have reached an agreement on this at Dick's recommendation.

Pam: is that land all agricultural?

Dick: All but the sites.

Board agrees.

Protest Number 726: David Larson appeared before the Board at 1:38 pm

Dick's recommendation is for the land to be valued at \$10,935, with the buildings valued at \$87,325, for a total value of \$98,260.

There is a nice large garage that isn't quite completed yet that goes with the house. It is a nice looking place (Pam).

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle wanted to know if the misc. improvements were the garage and carport, Dick said that they were and which came to \$19,985 with an 11% depreciation for a value of 17,386, which puts the house at \$80,875.

Jackie wanted to know why the land went down.

There is 77' with the house and 50' where the garage sits which would be lots 1, 2, and 3. (Dick will check on the land). The land is valued at \$142/front foot.

He refinanced a few years ago and the appraisal he has is for the \$81,000, garage was done about the same as it is now.

Pam said that the land on the property record card is at 17,000, but Dick said that when he reviewed he brought it back down.

His neighbor is a trailer court and he has 2 neighbors that have houses for sale, one of which is for sale for \$36,000, but that is a double-wide trailer with no basement.

He has no finish in the basement, and feels that there is a lot that needs to be done to update the house.

Lyle said if you take out the garage, you are at 84/sq ft. and says that ranch style houses of similar age and area, we are right in the ballpark.

Dave feels that the house needs siding and has an estimate of about \$13,000 plus the inside needs improvements estimated at around \$19,000. He would like it closer to his appraisal of \$81,000 (the appraisal is 1 1/2 - 2 years old.). He also feels that his neighborhood is deteriorating, with a trailer park next door, etc.

****Dick wants to review the lots and get back to the Board with a new recommendation.

--Lyle feels that the people who get appraisals should realize they get appraisals for loan purposes and not valuation purposes.

--Dick said when they went to look at the house he did everything but run them off.

Protest Number 579: Dennis Kochevar did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,930, with the buildings valued at \$126,680, for a total value of \$136,610.

He paid \$154,000 for it in 2002.

His protest claims that this is a fix-it-upper. The Board doesn't understand his comments.

Board agrees.

Protest Number 580: Richard Akins did not appear before the Board

Dick's recommendation is for the land to be valued at \$13,390, with the buildings valued at \$54,440, for a total value of \$67,830.

The house is only 13 years old, but looks older because of the shingle siding.

Dick said that Richard was in and they agreed with this value.

There is a full basement and garage.

The Board feels that Dick is being generous. Dick feels that the location is a big key there.

Pam doesn't feel the 40% economic depreciation is correct.

The Board feels that the mid 70's would be good. If you put it at \$70/sq ft. you get a value of \$75,600 with the land staying at \$13,390 and the buildings being valued at \$62,210.

The Board compared it to one across the street that they did this morning.

Board agrees

Protest Number 584: Tim and Debra Johnston did not appear before the Board

Dick's recommendation is for the land to be valued at \$13,615, with the buildings valued at \$54,160, for a total value of \$67,775.

Lyle wants to know if it could be any plainer.

Are there 2 houses on this property? Dick said that he went out and reviewed this one, but can't remember,

***He will come back to the Board on this one.

Protest Number 587: Virgil and Phyllis Kleve did not appear before the Board

Dick's recommendation is for the land to be valued at \$57,775, with the buildings valued at \$28,020, for a total value of \$85,795.

Part of the TERC increase. Dick visited with Mrs. Kleve on the phone and she said that was acceptable.

Pam wanted to know how much land they have.

Maddie said that this is the one that has the awful building running down through it and that we adjusted it last year because of that.

There are 69.71 acres of land.

Board agrees.

Jackie feels it is kind of high on the house if you know the house. (It is a very old house.)

Board agrees

Protest Number 588: Virgil Kleve did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,645, with the buildings valued at \$85,300, for a total value of \$96,945.

He rents this house out and lives in the old one. This is in South Sioux on 3rd Ave.

Lyle thought it was high for Hubbard, but he was corrected.

This is close to the Larson house we just did, but this one is newer. (The Board compared these two properties.)

This value is at \$77/ sq ft.

BOARD OF EQUALIZATION

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This house is only 10 years old and has a 10% functional depreciation on it.
The basement is finished and there are 2 baths.
He wanted \$98,000 and we are below that.
It may be a little over built for the neighborhood.
Board agrees.

Protest Number 590: Richard Kerns did not appear before the Board

Dick's recommendation is for the land to be valued at \$11,525, with the buildings valued at \$57,345, for a total value of \$68,870.

Jackie: We are back at what he wanted.

Lyle: That looks about right for a one car garage and a 52 year-old house.

Board agrees

Protest Number 591: Tony and Toni Christensen did not appear before the Board

Dick's recommendation is for the land to be valued at \$1,525, with the buildings valued at \$51,740, for a total value of \$53,265.

This is a mobile home.

Lyle feels that people put a lot of value on their homes because of road conditions.

Dick put a 20% economic depreciation on it for where it sits.

Jackie: There is a pool out there (Yep)

Board agrees

Protest Number 592: Toni and Toni Christensen did not appear before the Board

Dick's recommendation is for the land to be valued at \$5,870.

This is land that they have out in the same area. There is a half an acre.

Garage was removed prior to the 1st of the year.

Board agrees.

Protest Number 594: Linda McCoy did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,625.

There is .41 of an acre.

There have been sales out there that support this value. It is hit and miss out in that area.

This piece of ground is right next to their house.

Board agrees.

Protest Number 595: Linda McCoy did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,625, with the buildings valued at \$59,130, for a total value of \$68,755.

This is a mobile home with an add-on and there are 2 garages.

This house is 29 years old.

Board agrees

Protest Number 596: Rachel Akins did not appear before the Board

Dick's recommendation is for the land to be valued at \$15,125, with the buildings valued at \$85,305, for a total value of \$100,430.

Owner feels that it is considerably below comparable properties, but has had no updating but is in nice shape.

They are at \$49/sq ft., so you can't argue with that.

They paid \$100,000 for it.

Board agrees.

Protest Number 597: Clifford Akins did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,040, with the buildings valued at \$60,130, for a total value of \$77,170.

Lyle says that he built everything himself. Lyle also feels that he is good at what he does.

There is no garage, just a work shed.

Jackie wanted to know about the land value, why it jumped?

There are 120' front feet.

Dick said that there are 3 lots at 5600/lot.

Lyle feels that 143/front foot with no paving is high. He feels that it should be an area in and of itself with no sewer. He doesn't think that we should put the same value as we put on areas in town, that it should be an area to itself.

Lyle feels that this should be comparable to North Shore, but Dick knows that those lots are cheaper.

There is no basement, no central air, and no garage.

Lyle feels that the old value on the land is too low, but the new is too high.

Dick doesn't know of any lot sales in that area. He could look up the sales data and get back to the Board.

Lickfelt had extra land with that property that she sold off a long time ago, but he thinks that she sold it to her father.

We have been consistent on the land values out there. Lyle just thinks we have been consistently wrong.

BOARD OF EQUALIZATION

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Protest Number 602: Daniel Smith (DNS Landscaping) did not appear before the Board
Dick's recommendation is for the land to be valued at \$0, with the buildings valued at \$5,715,
for a total value of \$5,715.

This is in Siouxland Estates.
Board agrees.

Protest Number 603: Kelley Bertrand did not appear before the Board

Dick's recommendation is for the land to be valued at \$3,415, with the buildings valued at \$119,360, for a total value of \$122,775.

This is a pretty big house and there looks to be a room above the garage. The house was built in 1994.

It is not in the best location and that is what warranted the economic depreciation.

Board agrees.

Protest Number 607: Galdino Guzman did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,040, with the buildings valued at \$83,910, for a total value of \$100,950.

She is mainly arguing the land value she seems ok with the house.

There is only a one-car garage and the condition is badly worn.

The Board doesn't feel that this is a \$100,000 house.

He has 4 land sales in there that were sold as lots, all of his comparables agrees with the \$142/front foot value.

Lyle feels that being on Dakota Ave. is a detriment to the property, and doesn't warrant the \$213/front foot value.

Board feels that if we leave it at last year's value would be good. The Board's recommendation is for the land to be valued at \$17,040, with the building at \$76,795, for a total value of \$93,835.

Board agrees.

Chair Todd declared a break at 2:47 pm.

Pam asked if it would help if we knew where Dick was at on land values before we started next year.

Chair Todd reconvened at 2:56 pm

Protest Number 608: Richard Coan did not appear before the Board

Dick's recommendation is for the land to be valued at \$17,605, with the buildings valued at \$179,540, for a total value of \$197,145.

Lyle feels that this is a beautiful house. Don Prenger built it.

Board agrees.

Protest Number 609: Richard Coan (United Communications Grove, Inc) did not appear before the Board

Dick's recommendation is for the land to be valued at \$30,145, with the buildings valued at \$43,575, for a total value of \$73,720.

This is just south of IBP

Board agrees.

Protest Number 610: Kurt Erickson and Cynthia Hobbs did not appear before the Board

Dick's recommendation is for the land to be valued at \$5,680, with the buildings valued at \$74,565, for a total value of \$80,245.

Pam wanted to know if a corner lot was advantageous...Lyle said it is a + or -, there is less backyard and more shoveling.

There was discussion about how people are valued for corner lots.

Board agrees.

Protest Number 743: Gary and Roxanne VandeMheen appeared before the Board at 3:03 pm

Dick's recommendation is for the land to be valued at \$8,545, with the buildings valued at \$31,030, for a total value of \$39,575.

This is out on Dixon Path by A-1 Auto parts. They bought in 2000, and paid \$20,000 for two lots (This one and the lot on 744).

Board agrees

Protest Number 744: Gary and Roxanne VandeMheen appeared before the Board at 3:06 pm

Dick's recommendation is for the land to be valued at \$9,390, with the buildings valued at \$103,735, for a total value of \$113,125.

She was in and visited with Dick and is in agreement with Dick.

Board agrees.

--Turned on tape after break--

Protest Number 729: Roy Pochyla did not appear before the Board

Dick's recommendation is for the land to be valued at \$28,890.

Board dismissed due to lack of evidence/reason presented on protest form.

BOARD OF EQUALIZATION

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Protest Number 730: Joe and Mary Koenigsfeld did not appear before the Board

Dick's recommendation is for the land to be valued at \$28,065, with the buildings valued at \$93,470, for a total value of \$121,535.

This area is valued at \$24,000/acre of land. There is 1.03 acres of land.

Lyle feels it is pretty hard to argue with \$68/sq ft. Lyle doesn't feel that the land is too high.

Board agrees

Protest Number 731: Roy Pochyla did not appear before the Board

Dick's recommendation is for the land to be valued at \$80,440.

His complaint is that this land floods.

This is an AG file.

There are 43.34 acres on this land.

Board agrees.

Protest Number 732: Roy Pochyla did not appear before the Board

Dick's recommendation is for the land to be valued at \$42,755.

Board dismissed due to lack of evidence/reason presented on protest form.

-- Tape 6 --

Protest Number 733: Roy Pochyla did not appear before the Board

Dick's recommendation is for the land to be valued at \$130,855, with the buildings valued at \$126,885 for a total value of \$257,740.

There are 2 houses on this property. The little house is valued at \$31,840. The big house was at \$92,055 (\$31.16/sq ft).

They sold it into the trust, or out of the trust, for \$242,000.

Dick's original was at \$210,000 which is actually 2003's value.

There are 81.5 acres.

The house is 104 years old and is valued at \$92,000...Jackie and Pam thinks this seems high. There is no finish in the basement and is badly worn.

Lyle said that if you sold just the house and the land it sits on, you would be hard pressed to sell it for \$106,000.

Ted lived in the smaller rental, he said that basement isn't too bad and has a very nice main floor. He feels that if the house was in tip-top shape, it would bring \$200,000+

Board agrees.

Protest Number 742: James Pritchard appeared before the Board at 3:28 pm

Dick's recommendation is for the land to be valued at \$11,360, with the buildings valued at \$55,875, for a total value of \$67,235.

This value is at \$58.82/sq ft.

Lyle feels that this is in line with what properties have been going for.

Mr. Pritchard said that it went up \$40,000 last year and now it is going up another \$40,000.

This was part of a TIF, which came off last year which is why it looks like it goes from \$19,000 to \$61,000 last year.

Lyle explained what improvements means. He then went on to explain about this being a TIF and what that meant.

Pam explained that the \$58.82/sq ft is what most of the houses in that area are being valued at.

Lyle said that this isn't an exact science, but that this is valued where it should be.

Board agrees.

Protest Number 745: Darrel and Jeanette Schademan appeared before the Board at 3:34 pm

Dick's recommendation is for the land to be valued at \$11,360, with the buildings valued at \$47,670, for a total value of \$59,030.

There is very little basement and two lots. This value figures out to be valued at \$46/sq ft on the house.

Lyle said that it did go up a lot, but it probably has gotten overlooked in the past.

****Dick wants to do a bit more research on this one and bring a new recommendation back to the Board.

Protest Number 611: Don Beech appeared before the Board at 3:40 pm

Dick's recommendation is for the land to be valued at \$15,975, with the buildings valued at \$134,005, for a total value of \$149,980.

His valuation went up \$30,000 and he has done no improvements on the property.

There is only a crawl space under the addition, but not under the whole thing. Feels that there is 60-75% of the basement is finished. But there is also no basement under the garage.

Lyle helped build it. Lyle feels that his problem is that he has a lot of sq ft. There are 1900 sq ft and the value of \$78/sq ft is at or below the average we have been seeing.

His comparable isn't valid.

He had an appraisal done when he had some work done on the house and that came in at \$117,000 which he thought was low.

There is a detached garage.

****Dick has to recalculate the garage.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 347: Helen Kavanaugh appeared before the Board at 3:48 pm

Dick's recommendation is for the land to be valued at 13,735, with the buildings valued at 103,895, for a total value of 117,630.

She is comparing her house to Hauswirth's house that just sold and hers' is the blueprint of his. She hasn't done anything to her house, there is no finish in the basement and the house is almost 40 year's old.

Lyle explained what we discussed last week and that her sq ft cost at \$70/sq ft is very comparable to what we have.

Dick and Lyle discussed the lot value. Dick is valuing it on a 64' wide per front foot.

She says that the house that just sold was on the market for a long time and had to put a lot into it before he could get it sold for \$105,000.

They have 2 fire places which they have converted to gas (which is costly), she has one that is still wood burning. They have a sprinkler system which she doesn't have.

Lyle has questions about how the lots are figured...her house actually sits on the lot sideways. Dick agrees, they are looking at as every other lot on that block at 64' wide.

Pam said that at \$70/sq ft she is in line with the others around her, Helen feels that this is high for her neighborhood, the Board tried to say that she was comparable, but didn't get anywhere.

Dick explained the sales period that we have to use, she doesn't feel that everyone is being kept to that sales period; Dick said that he can assure her that everyone is being kept to that sales period.

She said that she doesn't see how her value could increase so much in one year when she hasn't done anything to her house...she just can't see it.

He also explained the fact that this year was a total revaluation of SSC and that last year's value has no relevance to this year's value.

She feels that she would have to do a lot of remodeling to her house to get \$90,000 out of her house. She said that this just isn't right.

Lyle says that we are the Board of Equalization and our job is to equalize with like houses and be fair to everyone. (She feels that they aren't being fair to her.) Lyle tried to explain that just because one house sold that was comparable to hers doesn't make a market trend, you can't just pick one house and use that as a standard to compare. He also said that her house is being compared to like houses.

She said that that is what she did (Lyle said that it was only one house though). She said that her neighborhood is not a fancy neighborhood.

Lyle said that is why her house is only valued at \$70/sq ft. If we were talking about a fancier neighborhood, her house would be valued at \$90/sq ft.

Jackie tried to explain that she is being compared to like houses in her neighborhood, curb appeal, age of the house, square footage, etc.

Helen said that this just isn't right she could not get this for her house.

Lyle went on to explain that just because Hauswirth's house didn't get what they thought it should bring...She said hers wouldn't either. Lyle said that we don't know that. She offered to have someone appraise it, but the Board said that it is a little bit late for that.

She feels that she is being penalized for keeping her house up. Lyle agreed with her. She wanted to know what was going to be done about this...that the County needs to change.

Dick explained that there are four factors (quality, condition, age and style) that affect the value of a house.

Dick feels that it is very nice home in a not so nice neighborhood.

***Dick will get a sketch of the Hauswirth's house to compare.

Bill wants to know if there is only one sale, can we use just that sale to compare.

Lyle explained that we can't even compare Hauswirth's because the sale is too new. He also listed 4 other house that sold in that area...Dick is going to gather them up to show to the Board.

Protest Number 348: Richard Nieman Sr. appeared before the Board at 4:08 pm

Dick's recommendation is for the land to be valued at \$12,245, with the buildings valued at \$12,985, for a total value of \$25,230.

He is irate because he was home everyday from 10-4 and no one came to look at it.

Pam said that it was built in the 1930's so it is about 70 years old.

He paid \$26,000 for it in 1998 and he tried to sell it, and couldn't get that for it.

He went down from last year.

Board agrees.

Protest Number 349: Richard Nieman Jr. appeared before the Board at 4:13 pm

Dick's recommendation is for the land to be valued at \$11,340, with the buildings valued at \$14,345, for a total value of \$25,685.

Basement was just redone 5 years ago, but needs to be redone again.

Board agrees.

Protest Number 362: Donald Kubik appeared before the Board at 4:15 pm

Dick's recommendation is for the land to be valued at \$14,105, with the buildings valued at \$45,145, for a total value of \$59,250.

Don has a value from Dick of \$57,905 but Dick missed the change in land value.

Doesn't understand why his land value went up when he just bought the rest of the 80 acres and that value didn't go up. He also is no longer able to get insurance on the house.

The TERC increase is why the land value went up. Dick explained that this property is valued as acreage because it is 3+ acres.

He still doesn't believe that it should be valued differently.

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Dick explained that even if he owns the rest of the property then he needs to let the office know so they can combine the 2 parcels. Dick also went on to explain that even if we did combine the parcels, it isn't going to make a difference if anything it may even go up.

He feels that if condition and quality of the house are factors in the value of a house then he also feels that that issue is being ignored here. He has the letter from the insurance company saying that he can no longer get insurance on his house, he needs a new roof and new siding.

Lyle said that if you're going to compare what we said before to now you are valued at \$43/sq ft. That is more than fair with 3 acres, the house and a big building.

Lyle explained that what the land is covering or anything, this is valued as home site and that sets the value.

Board agrees with Dick's recommendation.

Protest Number 363: Allan and Sarah Gentrup appeared before the Board at 4:28 pm

Dick's recommendation is for the land to be valued at \$2250, with the buildings valued at \$1545, for a total value of \$3795.

Building was there Jan. 1, but is no longer there.

Board agrees

Protest Number 364: Allan and Sarah Gentrup appeared before the Board at 4:30 pm

Dick's recommendation is for the land to be valued at \$60,960, with the buildings valued at \$76,635, for a total value of \$137,595.

He is happy with the new value, but wants to know why there was a big jump.

Dick explained that it was part of the TERC increase that was issued by the state and he went on to explain how he dealt with the TERC increase, by leaving the land alone and adjusted the building values.

Board agrees.

Protest Number 346: Tim Hauswirth did not appear before the Board

Dick's recommendation is for the land to be valued at \$12,495, with the buildings valued at \$88,420, for a total value of \$100,915.

Board agrees on the value of \$91,100 that we decided on, on 7-13.

Protest Number 365: Richard Foreshoe did not appear before the Board

Dick's recommendation is for the land to be valued at \$86,850.

Board agrees to what we decided on 7-13.

Protest Number 734: Roy Pochyla did not appear before the Board

Dick's recommendation is for the land to be valued at \$91,255.

There are 67.66 acres on this parcel.

Maddie: All of his sub classes went up.

Protest Number 735: Roy Pochyla did not appear before the Board

Dick's recommendation is for the land to be valued at \$115,660.

Board dismissed due to lack of evidence/reason given on the protest form.

Protest Number 736: Duane Jenkins did not appear before the Board

Dick's recommendation is for the land to be valued at \$13,390, with the buildings valued at \$152,420, for a total value of \$165,810.

He says that the house was built in 1954 but our records show it was built in 1986.

Chair Todd moved the Board into the Board of Commissioners to vote on carpet for Probation Office at 4:40 pm

Chair Todd moved the Board back into the Board of equalization at 4:43pm.

It is a nice house.

There are 3 acres with this.

Board agrees.

Protest Number 737: Duane Jenkins did not appear before the Board

Dick's recommendation is for the land to be valued at \$166,855, with the buildings valued at \$236,370, for a total value of \$403,225.

He says that the house was built in 1945. But Pam thinks he built new.

There are 127,000 in out buildings.

There are 105 acres of land with this.

His request is at 401,370 so you are close.

This is the son's place but it was left in the dad's name.

There is a pool.

Board agrees

Protest Number 738: Duane Jenkins did not appear before the Board

Dick's recommendation is for the land to be valued at \$12,440.

This is 40 acres of tree cover.

Lyle feels this is cheap, Jackie agrees.

Board agrees.

BOARD OF EQUALIZATION

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Protest Number 739: Cindy Ford did not appear before the Board

Dick's recommendation is for the land to be valued at \$10,255, with the buildings valued at \$68,665, for a total value of \$78,920.

Lyle: this is out in the shadow of Lincoln grain.

This is a bi-level it is not considered a two-level.

This is at 82.21/sq ft.

Board agrees

Protest Number 740: Willa Saltzman did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,490, with the buildings valued at \$39,485, for a total value of \$55,975.

Dick toured the whole inside when she protested 4 years ago and it is a disaster on the inside.

Board agrees

Protest Number 613: Donald Maul did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,430, with the buildings valued at \$132,090, for a total value of \$148,520.

This value figures out to be \$87.16/sq ft.

Lyle wanted to know if we were that high out there...we were, especially when this is one of the better neighborhoods out there.

Board agrees

Protest Number 614: Dallas and Pamela Schulz did not appear before the Board

Dick's recommendation is for the land to be valued at \$18,000, with the buildings valued at \$119,340, for a total value of \$137,340.

Lyle wanted to know, from Jackie, where "Curb appeal" is in the figures...she keeps telling people that that is one of the things the appraiser uses to value homes...Lyle set her straight.

She had 4 houses that she wanted to be compared to...they were all atDick can't read his chart, they are all right in the same area as she is, but their square footage is all higher than hers.

She has 50% partition finish in the basement.

She is valued at \$98.10/sq ft.

Board agrees with Dick.

Lyle: these people go to all this work, and they all do it so wrong.

Protest Number 615: Robert Pedersen did not appear before the Board

Dick's recommendation is for the land to be valued at \$13,500, with the buildings valued at \$88,805, for a total value of \$102,305.

This is valued at \$90.38/sq ft.

Board agrees.

Protest Number 616: Jack Bobier did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,370, with the buildings valued at \$36,060, for a total value of \$45,430.

Dick and Jack talked about all of these several times.

He gets \$400/mo rent.

Board agrees.

Protest Number 617: Jack Bobier did not appear before the Board

Dick's recommendation is for the land to be valued at 0, with the buildings valued at \$3,860, for a total value of \$3,860.

He gets \$165/mo net rent.

Board agrees.

Protest Number 618: Jack Bobier did not appear before the Board

Dick's recommendation is for the land to be valued at 0, with the buildings valued at \$2,550, for a total value of \$2,550.

He gets \$115/mo net rent.

Board agrees.

Protest Number 619: Jack Bobier did not appear before the Board

Dick's recommendation is for the land to be valued at \$16,360, with the buildings valued at \$49,235, for a total value of \$65,595.

He gets \$650/mo rent for it.

He tried to sell it to Cassie for \$80,000 a couple years ago.

Board agrees.

Protest Number 620: Jack Bobier did not appear before the Board

Dick's recommendation is for the land to be valued at \$9,370, with the buildings valued at \$42,360, for a total value of \$51,730.

This house is 100 years old.

This is \$39/sq ft.

Board agrees.

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Protest Number 621: Jack Bobier did not appear before the Board
Dick's recommendation is for the land to be valued at \$6,250
Bill wanted to know if this was a lot for a lot. Lyle said not.
This is a bare 44' lot.
Bill thinks this is robbery.
Board agrees.

Protest Number 622: Jack Bobier did not appear before the Board
Dick's recommendation is for the land to be valued at \$26,900, with the buildings valued at \$102,165, for a total value of \$129,065.
This is his photo studio. He gave a couple of sales figures, but Dick is confident with his numbers.
Dick talked to Jack about all these and he seemed to be in agreement with them.
Board agrees.

Chair Todd recessed the hearing at 5:11 p.m. on the 20th day of July, 2004 until 8:30 a.m. on July 21, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

* * * * *

COUNTY BOARD OF EQUALIZATION
JULY 21, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 8:35 A.M., followed by roll call: present were Commissioners Pam Miller, Bill Engel, Rick Bousquet, Chair Lyle Todd, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph.
Absent was Commissioner Jackie Hartnett.

Protest Number 623: Jose Salcido did not appear before the board
Dick's recommendation is for the land to be valued at \$7,270, with the buildings valued at \$75,795, for a total value of \$83,065.
This figures out to be \$75.24/sq ft.
Board agrees

Protest Number 624: Paula Olerich did not appear before the board
Dick's recommendation is for the land to be valued at \$5450, with the buildings valued at \$85,405, for a total value of \$90,855.
There was discussion on where it was located.
This figures out to be \$90/sq ft including the outbuildings.
Board Agrees

Protest Number 625: Jack Bobier did not appear before the board
Dick's recommendation is for the land to be valued at \$20,235, with the buildings valued at \$102,210, for a total value of \$122,445.
Lyle feels he has nothing to complain about. This is \$94.63/sq ft which is right in line with other like property.
Board agrees

Protest Number 626: David Roberts did not appear before the board
Dick's recommendation is for the land to be valued at \$15,000, with the buildings valued at \$86,085, for a total value of \$101,085.
This is \$88.36/sq ft. Lyle feels they aren't getting treated badly.
Board Agrees.

Protest Number 634: Richard McCormick did not appear before the board
Dick's recommendation is for the land to be valued at \$14,145, with the buildings valued at \$83,020, for a total value of \$97,165.
This is \$75/sq ft.
He had issues with wear and tear. The house is 32 years old. Dick feels if it was in better shape it would be worth more.
Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 636: Harvey and Judy Bates did not appear before the board

Dick's recommendation is for the land to be valued at \$9390, with the buildings valued at \$53,085, for a total value of \$62,475.

This is a mobile with a big utility building. He wanted \$63,710.

Board agrees.

Protest Number 640: Patricia Zeisler did not appear before the board

Dick's recommendation is for the land to be valued at \$15,770, with the buildings valued at \$39,210, for a total value of \$54,980.

This is \$44/sq ft.

This is a mobile home behind Atokad. She was asking for \$52,000.

Board agrees.

Protest Number 642: Lisa Lubben did not appear before the board

Dick's recommendation is for the land to be valued at \$23,465, with the buildings valued at \$245, for a total value of \$23,710.

This is 3.16 acres with a small shed on it. Dick has adjusted it down quite a bit for where it is at.

It is being valued by the acre and Dick put a multiplier on it since it joins her other property, but since it is platted differently we can't combine them. Pam wanted to know why you put the multiplier on it, Dick explained that this is adjoining her other property, if he didn't value it by the acre, she would end up getting hit twice.

Lyle said that her complaint of there being no utilities isn't valid. There are utilities to the property she just needs to hook up to them.

Lyle has an acre around the corner for sale at \$21,000.

Board agrees

Protest Number 643: Lisa Lubben did not appear before the board

Dick's recommendation is for the land to be valued at \$1,265, with the buildings valued at \$53,510, for a total value of \$54,775.

Pam feels this sounds better as it figures out to \$56/sq ft.

Board agrees

Protest Number 645: Brent Pruehs did not appear before the board

Dick's recommendation is for the land to be valued at \$13,170, with the buildings valued at \$185,830, for a total value of \$199,000.

Commercial property, this is a 4-plex. Dick is not sure whether or not they talked.

Board agrees.

****There was much discussion about Board of Commissioner business.

4888 tape one.

Protest Number 646: Margaret Stingley did not appear before the board

Dick's recommendation is for the land to be valued at \$10,630, with the buildings valued at \$62,615, for a total value of \$73,245.

This is a farm stead.

This is a mobile home.

There is about \$19,000 worth of outbuildings.

There are 5.75 acres.

Board agrees.

Protest Number 647: Merrie Stinger did not appear before the board

Board Dismissed due to lack of evidence/reason given on protest form.

Protest Number 648: Doug and Serena Garvin did not appear before the board

Dick's recommendation is for the land to be valued at \$18,820, with the buildings valued at \$3,385, for a total value of \$22,205.

She had remarked that it would be costly to remove the septic tank. Dick put it in a negative lump sums and then applied a multiplier.

Board agrees

Protest Number 649: Doug and Serena Garvin did not appear before the board

Dick's recommendation is for the land to be valued at \$19,950, with the buildings valued at \$89,380, for a total value of \$109,330.

This is \$61.84/sq ft.

Lyle feels these are built bad and are high maintenance.

This is a rental.

Dick came in at his request.

Board agrees.

Protest Number 651: Ruth Gillaspie did not appear before the board

Dick's recommendation is for the land to be valued at \$11,005, with the buildings valued at \$50,575, for a total value of \$61,580.

She claims that she doesn't have a lot and a half but we have her at 72.8', she has a car and half garage.

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle feels it is low at \$55.68/sq ft
Dick hasn't done DC yet, that will be next year.
No one has been in this house yet.
Board decided to leave this one alone until next year.
Board agrees.

Protest Number 653: Gene and Jolene Heinemann did not appear before the board
Dick's recommendation is for the land to be valued at \$11,665, with the buildings valued at \$92,500, for a total value of \$104,165.
This is \$78.91/sq ft.
Board agrees.

Protest Number 657: Jeffery Maly did not appear before the board
Dick's recommendation is for the land to be valued at \$13,135, with the buildings valued at \$85,785, for a total value of \$98,920.
He feels that his valuation increase was too much.
Board feels that it is about right.
He is south of 30th Street so he did get that land increase.
There is finish in the basement.
Board agrees.

Protest Number 661: Shirley Colwell did not appear before the board
Dick's recommendation is for the land to be valued at \$13,665, with the buildings valued at \$62,865, for a total value of \$76,520.
She was at \$68,000.
The house is 42 years old but is well maintained.
There is no garage.
Board agrees.

Protest Number 662: Shirley Colwell did not appear before the board
Dick's recommendation is for the land to be valued at \$16,695, with the buildings valued at \$77,620, for a total value of \$94,315.
There is some age on her house too. Her husband built the house and didn't own a level. This is \$84/sq ft.
She wanted \$80,000, but this is close to the appraisal she has at \$93,000.
Board agrees.

Protest Number 663: Gerard Doyle did not appear before the board
Dick's recommendation is for the land to be valued at \$11,735, with the buildings valued at \$119,175, for a total value of \$130,910.
This is close to A-1 auto parts.
Rick feels that the house is probably worth this, but the location kills it.
She bought it 4 years ago for \$110,000. Lyle wanted to know if he was a relative of the previous owner?
It is a beautiful house inside. It is \$75.06/sq ft.
He has been at this value for a few years.
Board agrees.

Protest Number 666: Larry Nobbs did not appear before the board
Dick's recommendation is for the land to be valued at \$18,000, with the buildings valued at \$133,820, for a total value of \$151,820.
He paid \$150,000 for it a little over a year ago. Lyle says that it was totally outdated.
Board agrees.
Lyle feels this one needs an interior inspection in a year or so...they are redoing it.

Protest Number 667: Dan and Amy Brower did not appear before the board
Dick's recommendation is for the land to be valued at \$21,060, with the buildings valued at \$274,480, for a total value of \$295,540.
They paid \$279,500 a year ago, yet they are requesting 269,000 (Rick)?
This figure is \$90/sq ft.
There are 3200 sq ft.
They have 1349 sq ft of partition finish in basement.
This is a big house.
Board agrees.

Protest Number 670: Vernon and Norma Vakoc did not appear before the board
Dick's recommendation is for the land to be valued at \$7,840, with the buildings valued at \$170,590, for a total value of \$178,430.
Dick's land value is not correct. The land should be valued at \$9200, with buildings valued at \$170,590, for a total value of \$179,790.
Pam wanted to know how you have a two story fireplace in a one story house...the one is in the basement.
Rick wanted to know if log versus gas makes a difference when appraising...Dick said no, in mass appraisal they do not distinguish.

BOARD OF EQUALIZATION

RECORD BOOK 3

Pam said that she talked to Earl and he feels that a lite-form house is a good house compared to stick built. Dick agrees, he just doesn't have the sales history.

This is 87.41/sq ft
Board agrees.

Protest Number 671: Vernon and Norma Vakoc did not appear before the board

Dick's recommendation is for the land to be valued at \$4,260, with the buildings valued at \$20,450, for a total value of \$24,710.

This is a rough house.
This must be a rental.
This is on a 30' lot so you can't rebuild on it.
This is \$28.08/sq ft.
Board agrees.

Protest Number 672: Vernon and Norma Vakoc did not appear before the board

Dick's recommendation is for the land to be valued at \$18,745, with the buildings valued at \$47,715, for a total value of \$66,460.

This is also a rental. (There is a lot of rental property in SSC.)
Lyle feels that the land value is too high at \$213/ front foot.
It is an old house. He had it for sale for 6 mo. for \$70,000, and got no offers. This is a 2 unit duplex with one bedroom in each unit.
Board agrees.

Protest Number 678: Danny Bennett did not appear before the board

Dick's recommendation is for the land to be valued at \$4,725.
His comments are that no improvements were made to land. Dick forgot the multiplier, so the recommended land should be \$7,560.
Board agrees.

Protest Number 679: Danny Bennett did not appear before the board

Dick's recommendation is for the land to be valued at \$12,095, with the buildings valued at \$66,210, for a total value of \$78,305.
This is \$66/sq ft in DC. This is a brick house.
Lyle doesn't see where he has any complaints.
Board agrees.

Protest Number 680: Danny Bennett did not appear before the board

Dick's recommendation is for the land to be valued at \$22,680, with the buildings valued at \$23,315, for a total value of \$45,995.
He claims he has made no improvements.
It sold for \$35,000 in 2001.
The house looks better than the garage. This is a fix-it-upper.
There are 3 lots.
He has put a new roof on the garage.
Board agrees.

Chair Todd called for a break at 9:46 am.
Chair Todd reconvened at 9:55 am

Protest Number 682: Elliotte and Tina Saunders did not appear before the board

Dick's recommendation is for the land to be valued at \$30,030, with the buildings valued at \$75,265, for a total value of \$105,295.
This is an earth home that Dick has been inside...it is quite unique, very rustic, very well kept.
The sketch is the old house, not correct for the house.
There are 20 acres.
This is both houses and out buildings and land.
Board agrees.

Protest Number 683: Sharlene Trautwein did not appear before the board

Dick's recommendation is for the land to be valued at \$13,205, with the buildings valued at \$94,295, for a total value of \$107,500.
Dick reviewed this with her. Lyle wanted to know about the alternative evaluation interior report...Dick has never seen one either.
This is at \$62.07/sq ft.
Board agrees.

Protest Number 686: Roger Meier did not appear before the board

Dick's recommendation is for the land to be valued at \$13,315, with the buildings valued at \$142,360, for a total value of \$155,675.
Rick wonders what he gets for rent...no one likes them with the garages in the front.
Rick feels it looks good, Lyle feels that the rents wouldn't support it. They are not sure how you get into each townhouse.
He was at \$154,000 and the land went up.
Lyle feels that \$155,675 is as good a guess as any. He wonders what they get for rent. (There were guesses on what he gets for rent.)

BOARD OF EQUALIZATION

RECORD BOOK 3

This is at \$59/sq ft.
Board agrees.

Protest Number 687: Roger Meier did not appear before the board
Dick's recommendation is for the land to be valued at \$14,200, with the buildings valued at \$186,665, for a total value of \$200,865.
Roger had these built. We are at about the same sq ft at \$56/sq ft.
Lyle wants to know what his rents are.
They have been at \$193,000.
Rick thinks it is kind of high.
There is about 1000 sq ft more than the previous.
Lyle feels that it would sell for this as a townhouse, but not sure about it as a rental.
Board said if they lowered this one they'd have to go back and lower the other one.
Board agrees.

-- Tape 2 --

Protest Number 688: Michele Johnson did not appear before the board
Dick's recommendation is for the land to be valued at \$17,040, with the buildings valued at \$84,085, for a total value of \$101,125.
This is a pretty basic house. Dick feels it is over built for the area.
Board agrees.

Protest Number 691: Bonnie Wilke did not appear before the board
Dick's recommendation is for the land to be valued at \$13,075, with the buildings valued at \$58,550, for a total value of \$71,625.
There is a nice detached, 3 car garage. This is a purple house. There is a 54% physical depreciation.
Lyle wanted to know if it was a modular...Rick believes that it is stick built.
Board feels Dick is being generous again.
Board agrees.

Protest Number 694: Jeff Rector did not appear before the board
Dick's recommendation is for the land to be valued at \$18,400, with the buildings valued at \$77,420, for a total value of \$95,820.
He claims once again that there are no improvements. Dick says this may be one where he started at the bottom.
Lyle says that when Jeff Wolff owned it, he wanted to list it at \$95,000, and Lyle wouldn't do it.
This was a foreclosure. It was sold in 2002 for \$85,000. Lyle says he can't see without other evidence where it should be anywhere else.
It is on 6 lots, there are 132' front feet.
This is \$42.40/sq ft.
Board agrees.

Protest Number 695: Amy Slaughter did not appear before the board
Dick's recommendation is for the land to be valued at \$11,265, with the buildings valued at \$116,890, for a total value of \$128,155.
This is a 21 year old house. This is \$75.88/sq ft.
Board agrees

Protest Number 698: Craig and Barbara Pitts did not appear before the board
Dick's recommendation is for the land to be valued at \$25,560, with the buildings valued at \$152,135, for a total value of \$177,695.
Dick wanted to know what AFM after his name meant...Lyle explained that it was probably Accredited Farm Manager.
Lyle knows his comparable and says it is a very nice. Rick and Pam feel the sq ft price is a bit high at \$101/sq ft.
Lyle says that he has no problem using Dick's figure...his appraisal is at \$175,000, so he is close.
There is an attached garage and a detached garage, all brick, but because of the location it just won't bring more.
Board agrees.

Protest Number 699: Mary and Ed Jones did not appear before the board
Dick's recommendation is for the land to be valued at \$8045, with the buildings valued at \$80,735, for a total value of \$88,780.
Lyle feels he has nothing to complain about at \$75.05/sq ft.
Board agrees.

Protest Number 700: Derek and Cindy Anderson did not appear before the board
Dick's recommendation is for the land to be valued at \$7090, with the buildings valued at \$85,110, for a total value of \$92,200.
Lyle did the appraisal on this one...his appraisal was at \$89,250, pretty close. There is 1700 sq ft of space.

BOARD OF EQUALIZATION

RECORD BOOK 3

Rick wanted to know if we should use a functional depreciation for the cobbled up job...Lyle said there is already 14% physical.

There is no basement.

The heated breezeway counts as sq ft. and it sits on a lot and a half.

This is at \$53.73/sq ft.

Lyle says that his appraisal was just a site appraisal to get the amount the guy wanted to borrow.

Board agrees.

Protest Number 701: William Twohig did not appear before the board

Dick's recommendation is for the land to be valued at \$15,255, with the buildings valued at \$102,540, for a total value of \$117,795.

This is on a cul-de-sac. This is at \$87.65/sq ft.

Board agrees.

Protest Number 702: Robert and Jacquelyn Sandusky did not appear before the board

Dick's recommendation is for the land to be valued at \$12,495, with the buildings valued at \$75,115, for a total value of \$87,610.

This is at \$61.87/sq ft.

Board agrees.

Protest Number 705: Frank Lee did not appear before the board

Dick's recommendation is for the land to be valued at \$5,680, with the buildings valued at \$30,275, for a total value of \$35,955.

He claims that there are too many things wrong with the house and it would take more than it is worth to fix it.

He was at \$32,900 before, Bill feels that is good.

This is at \$42.80/sq ft

Board agrees

Protest Number 708: Ricardo and Norma Garcia did not appear before the board

Dick's recommendation is for the land to be valued at \$21,000, with the buildings valued at \$117,440, for a total value of \$138,440.

There was an architect that built this...he was from Seattle (he didn't stick around). This was supposed to be modern prairie style.

This is \$100.17/sq ft.

He paid \$145,000 for it.

Board agrees.

Protest Number 711: Rita Deichert did not appear before the board

Dick's recommendation is for the land to be valued at \$11,785, with the buildings valued at \$111,605, for a total value of \$123,390.

This is an all brick house.

There are 1370 sq ft.

There is partition finish in the basement.

Mary says that this is an immaculate house.

This is at \$90.07/sq ft. and is 30 year old.

Lyle feels this may be a bit high for this area. But she is close to the Gill addition where houses are going for \$150,000+.

Lyle would like to bump it down a bit as it is in not so great of neighborhood. Pam said if you go at \$85/sq ft you get \$116,450, with \$104,665 on the house and the land the same at \$11,785.

Board agrees with their recommendation.

Protest Number 713: Eduardo and Veronica DeAnda did not appear before the board

Dick's recommendation is for the land to be valued at \$6,730, with the buildings valued at \$83,450, for a total value of \$90,180.

Lyle wants to look at the lot value. This land looks better than when you get into the cul-de-sacs.

Dick has gone through the whole subdivision and redid the land.

***Dick will come back to this tomorrow.

Protest Number 714: Jose DeAnda did not appear before the board

Dick's recommendation is for the land to be valued at \$9,035, with the buildings valued at \$52,960, for a total value of \$61,995.

This is .28 of an acre.

This is on North Shore Dr.

He bought in 2003 for \$55,300.

This is a different lot value because it is in a different subdivision.

Bill feels this would be worth about \$40,000

Board doesn't feel that it is worth what he has it valued at.

Board wants to go back to \$56,620, keeping the land at \$9,035 and the house at \$47,585. This is \$46.56/sq ft.

Board agrees.

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 715: Ronald and Linda Jensen did not appear before the board
Board dismissed due to lack of evidence/reason given on protest form.

Protest Number 716: Mark Ensminger did not appear before the board
Dick's recommendation is for the land to be valued at \$16,875, with the buildings valued at \$62,665, for a total value of \$79,540.
There are 5.8 acres.
This is a skinny piece of ground that you can't do much with.
This is \$50.70/ sq ft
Board agrees.

Protest Number 717: Arnie Mellick did not appear before the board
Dick's recommendation is for the land to be valued at \$15,640, with the buildings valued at \$76,490, for a total value of \$92,130.
There are no outbuildings on this parcel.
This is \$61/sq ft.
Board agrees.

Protest Number 718: Santiago and Maria Saavedra did not appear before the board
Dick's recommendation is for the land to be valued at \$8,235, with the buildings valued at \$85,190, for a total value of \$93,425.
This is at \$74.15/sq ft.
The garage is attached weird.
Board agrees

-- End tape 2, start tape 4 --

Protest Number 721: Sue and Gary Smith did not appear before the board
Dick's recommendation is for the land to be valued at \$26,170, with the buildings valued at \$36,130, for a total value of \$62,300.
He bought this on contract in 2000 for \$85,000. This includes 16 acres of land. This is \$61.08/sq ft.
Board agrees.

Protest Number 722: Milo Birkley did not appear before the board
Dick's recommendation is for the land to be valued at \$17,285, with the buildings valued at \$186,635, for a total value of \$203,920.
He has 18 acres of bluff ground and Lyle just sold 10 acres for \$35,000.
There are 2100 sq ft.
This is \$93.67/sq ft. or \$85/sq ft on the house only.
Lyle feels that it is high.
There is 75% finish in the basement.
It was at \$209,000 in previous years, so this is a decrease.
Board agrees.

***More discussion on commissioner business.

Protest Number 723: Milo Birkley did not appear before the board
Dick's recommendation is for the land to be valued at \$42,615, with the buildings valued at \$68,990, for a total value of \$111,605.
This is exactly what he wanted. Rick feels that it is a lot for the house. It is a big old house that needs to be redone.
Board agrees.

Protest Number 724: Milo Birkley did not appear before the board
Dick's recommendation is for the land to be valued at \$16,125, with the buildings valued at \$54,170, for a total value of \$70,295.
This is a mobile home. Lyle feels it is kind of cool looking.
This includes 5 acres.
It is 1994 mobile home on a permanent foundation.
This is less that he was requesting.
This is \$44/sq ft.
Board agrees.

Protest Number 725: Milo Birkley did not appear before the board
Dick's recommendation is for the land to be valued at \$138,805, with the buildings valued at \$1345, for a total value of \$140,150.
This is a "dead" mobile home.
There are \$845 on the out buildings and \$500 on the trailer.
Board agrees.

Protest Number 727: Harold and Delores Caudill did not appear before the board
Dick's recommendation is for the land to be valued at \$12,095, with the buildings valued at \$71,970, for a total value of \$84,065.
This is in DC.

BOARD OF EQUALIZATION

RECORD BOOK 3

Lyle doesn't know what he is complaining about.
This is \$73.48/sq ft.
Board agrees.

Protest Number 728: Milo Birkley did not appear before the board
Dick's recommendation is for the land to be valued at \$103,630, with the buildings valued at \$46,140, for a total value of \$149,770.
His complaint is that this house is in a swamp area.
This house is off of Hwy 12.
This is an old house.
This was valued at \$153,000.
Board agrees.

Protest Number 741: Jean and Timothy Knapp did not appear before the board
Dick's recommendation is for the land to be valued at \$19,695, with the buildings valued at \$154,640, for a total value of \$174,335.
Mary said that this is a modular (Heritage).
Rick feels that this is a nice house.
She isn't protesting the house value, but she would like the land to go up to \$22,195. (Rick said to give it to her.
This is \$91.27/sq ft.
Lyle feels that the house value is too high for a 2 story house.
Mary says it is nice on the inside, but you can tell it is a modular house.
Rick figured her house at \$75.00/sq ft which puts it at \$162,945, plus the land. There is 1910 sq ft in this house. (Lyle still feels this is high.)
At \$70/sq ft, it puts it at \$153,395.
Lyle figured at \$75/sq ft with land included puts it at \$143,250.
Lyle feels that we have only been around \$75/sq ft on 2 story houses.
Dick thinks that when he ran his numbers that he has sales that are between \$50-65/sq ft.
This is 7 years old.
Otherwise Pam wants to go back to previous valuation at \$157,675, with land valued at \$19,695 and the house at \$137,980.
Lyle says that the land value went down \$2,500, instead let's decrease the house value by that and leave the land. So the total value should be \$155,175, with the land value at \$19,695 and the house value at \$135,480.
This puts it at \$81.24/ sq ft.
Board agrees

Protest Number 746: Robert Beerman c/o Ron McClain did not appear before the board
Dick's recommendation is for the land to be valued at \$65,495, with the buildings valued at \$54,750, for a total value of \$120,245.
He claims that there are no improvements.
There is the old house and the new addition.
Rick believes that the house is vacant.
This is \$25.97 on just the house.
This is 104 year old house (at least part of it).
Pam feels it is high.
Board agrees.

Protest Number 747: LC and Judy Yandell did not appear before the board
Dick's recommendation is for the land to be valued at \$14,590, with the buildings valued at \$44,190, for a total value of \$58,780.
There are 4 acres.
Rick says that this is fixed up real nice, but it is a trailer house that has added onto and put on top of a basement.
Board agrees.

Protest Number 748: Tom Dolan did not appear before the board
Dick's recommendation is for the land to be valued at \$14,515, with the buildings valued at \$34,045, for a total value of \$48,560.
This house is in DC.
The house sits on a 50' x 90' lot.
There is a small detached garage.
This is \$35.34/sq ft.
Board agrees.

Protest Number 752: South Park Apartments were just purchased for \$1,020,000.
(This may have been turned in after the dead line). There is no indication that other property was included in the purchase price.
There are 24 units and a swimming pool, but this price included personal property such as the appliances and washers and dryers.
Dick would like to review this further

BOARD OF EQUALIZATION

RECORD BOOK 3

Protest Number 753: Beerman did not appear before the board. (This may have been turned in after the deadline).

Dick has it valued at \$157,745, with land valued at \$70,400 and the buildings valued at \$87,345.
We are lower than where he has been.
There are 2880 sq ft in the house.

Chair Todd recessed the hearing at 11:34 a.m. on the 21st day of July, 2004 until 8:00 a.m. on July 22, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

* * * * *

COUNTY BOARD OF EQUALIZATION
JULY 22, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 8:15 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, Chair Lyle Todd, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, Assistant State Appraiser Mary Dorcey, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph. Absent was Commissioner Rick Bousquet.

Dick presented the Board with a binder of those properties that the Board or Dick decided needed further review.

The Board revisited Protest Number 22:

Dick's new recommendation is for the land to be valued at 24,400.
Dick will come back to....

The Board revisited Protest Number 36:

Dick's new recommendation is for the land to be valued at \$7,945, with the buildings valued at \$80,950, for a total valuation of \$88,895.

Lyle wanted to know if this is what they looked at the other day...Dick clarified that this was an updated sheet since the original hearing.

Lyle doesn't see anything wrong with this.

Pam: We are at \$64.42/sq ft the land stayed the same and the buildings went up \$5000. There are negative lump sums due to damage to the basement walls

Board agrees

The Board revisited Protest Number 39:

Dick's new recommendation is for the land to be valued at \$18,000, with the buildings valued at \$70,955, for a total valuation of \$88,955.

This is \$88/sq ft.

We were at \$86,000 before...The land value went up...that was the multiplier that was put on all of Dakota City.

Lyle doesn't feel that there have been any lots in Dakota City that have been that high...he thinks that the lots have been down around \$7,000, but the rest of us say they have been up around \$9,000-\$11,000.

Dick said he has sales that are in the range of \$9-11,000 in the past six months, Lyle wanted to know if that was out of our parameter for sales.

Dick said that in order to get DC lots up to the required value of 92-100%, he had to multiply everything by 1.6.

The other properties that we could find in the book had similar lot values. Dick said that the Board could set any value he wanted. Lyle still doesn't believe that lots have been selling that high in DC.

Lyle said that the City is involved in the development of the lots in that area, and that their sales shouldn't be considered when valuing these lots. Dick that they have control over putting a disclaimer on sales, and they have always disqualified governmental sales, but he also said that when they are the only one buying lots, they will always get thrown into the mix anyway.

Dick explained that when they get a notice by TERC or when they determine that they are low on something, they go into the assessment file and put in the multiplier and it figures it on every property. However, it doesn't carry over into the appraisal file, but as they redo DC it will catch up on everyone.

BOARD OF EQUALIZATION

RECORD BOOK 3

Rick arrived at 8:30 –

Board agrees.

The Board revisited Protest Number 45:

Dick's new recommendation is for the land to be valued at \$4,505, with the buildings valued at \$1,065, for a total valuation of \$5,570.

Board agrees

The Board revisited Protest Number 51:

Board Dismissed due to lack of evidence/reason given on protest form.

The Board revisited Protest Number 52:

Dick's new recommendation is for the land to be valued at \$6,250, with the buildings valued at \$76,765, for a total valuation of \$83,015.

Pam's notes says that we were trying to get it around \$84,000...Dick is there.

Board agrees.

The Board revisited Protest Number 59:

Dick's new recommendation is for the land to be valued at \$16,140, with the buildings valued at \$151,870, for a total valuation of \$168,010.

There are 5.6 acres. This was not physically re-looked at.

Board agrees.

The Board revisited Protest Number 62:

Dick's new recommendation is for the land to be valued at \$35,705, with the buildings valued at \$10,000, for a total valuation of \$45,705.

He gave \$50,000 for the land and sold off \$23,000 of it. The only part of the building that was there were the footings.

Board agrees.

The Board revisited Protest Number 65:

Dick's new recommendation is for the land to be valued at \$27,905, with the buildings valued at \$91,665, for a total valuation of \$119,570.

Pam's notes said that this might be too low. Jackie asked Jim about the buildings and he said they were all not good.

Board agrees.

The Board revisited Protest Number 67:

Dick's new recommendation is for the land to be valued at \$12,780, with the buildings valued at \$37,260, for a total valuation of \$50,040.

Dick ended up giving them some economic depreciation. Pam said that the Board wanted to go back to the original of \$50,045. But Dick's numbers work.

Board agrees.

The Board revisited Protest Number 68:

Dick's new recommendation is for the land to be valued at \$9,940, with the buildings valued at \$71,065, for a total valuation of \$81,005.

This is what the Board wanted.

Board agrees.

The Board revisited Protest Number 82:

Dick's new recommendation is for the land to be valued at \$17,065, with the buildings valued at \$73,120, for a total valuation of \$90,185.

Board agrees.

The Board revisited Protest Number 85:

Dick's new recommendation is for the land to be valued at \$60,910, with the buildings valued at \$21,955, for a total valuation of \$82,865.

Rick said the house is about falling down. There are 36.9 acres.

Board agrees.

The Board revisited Protest Number 89:

Dick's new recommendation is for the land to be valued at \$6,430, with the buildings valued at \$23,015, for a total valuation of \$29,445.

Rick feels this looks cheap...Lyle said there is no basement. This is on Stable Drive.

Board agrees

On the following protests, Dick included a map of how the land is laid out, in the living trust.

The Board revisited Protest Number 96:

Dick's new recommendation is for the building to be valued at \$980.

Board agrees

The Board revisited Protest Number 97:

Dick's new recommendation is for the buildings to be valued at \$1,975.

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She wanted \$2,000.
Board agrees.

The Board revisited Protest Number 98:

Dick's new recommendation is for the land to be valued at \$9,530, with the buildings valued at \$74,995, for a total valuation of \$84,525.

The 95.54 acres listed on her protest is wrong...that was what it was before she chopped it up.
This is 1 acre with the house. There is no basement.

Lyle: You have 1 acre as a home-site and the house.

There is also another mobile home included on this parcel valued at \$965.

Board agrees.

--There was discussion about the trailers that are down on her land. The have brought in portable toilets because you can't dig septic tanks, Rick is not sure about wells. Rick does know that there is electric to the trailers.

The Board revisited Protest Number 99:

Dick's new recommendation is for the land to be valued at \$10,315, with the buildings valued at \$6,750, for a total valuation of \$17,065.

There are 17 acres.

The site improvements are a few outbuildings.

These are the buildings around the house.

Board agrees.

The Board revisited Protest Number 100:

Dick's new recommendation is for the land to be valued at \$7,935.

Lyle: You have AG land at \$7,935 on this one.

Pam says that there is a 2 acre farm site and wanted to know what the buildings are...

There is one acre of farm site at \$2000, the building is an IOLL.

There is a trailer on this piece of land, but it is owned by one of the boys.

Board agrees.

The Board revisited Protest Number 101:

Dick's new recommendation is for the land to be valued at \$13,960.

There are 18.47 acres.

Board agrees.

The Board revisited Protest Number 102:

Dick's new recommendation is for the land to be valued at \$8,975.

There are 17.39 acres.

Lyle explained the life estate business to Pam.

Board agrees

The Board revisited Protest Number 103:

Dick's new recommendation is for the land to be valued at \$14,495.

There are 17.15 acres. This is strictly AG land; there is no site value.

This is in Area 1 and that got an increase this year.

This is valued at \$845/acre which Rick feels is about right for how it is cut up.

--Lyle and Dick discussed how to value and assess the river front property next year. --

Board agrees

The Board revisited Protest Number 104:

Dick's new recommendation is for the land to be valued at \$35,505.

There are 17.29 acres. There is a home site value on this land.

Board agrees.

The Board revisited Protest Number 118:

Dick's new recommendation is for the land to be valued at \$19,950, with the buildings valued at \$99,190, for a total valuation of \$119,140.

This is \$47.75/sq ft.

Board agrees.

The Board revisited Protest Number 122:

Dick's new recommendation is for the land to be valued at \$10,260, with the buildings valued at \$176,185, for a total valuation of \$186,445.

The land sq footage is 12,890.

This is \$94.45/sq ft out in South Ridge...Pam feels this is pretty good.

Board agrees.

The Board revisited Protest Number 138:

Dick's new recommendation is for the land to be valued at \$17,610, with the buildings valued at \$47,860, for a total valuation of \$65,470.

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Dick removed the garage.
Board agrees.

The Board revisited Protest Number 145:

Dick's new recommendation is for the land to be valued at \$11,250, with the buildings valued at \$90,280, for a total valuation of \$101,530.

With the increase in lot value (land should be at \$18,000) the total value should be \$108,280.

There is a full basement and this figures out to be \$60/sq ft. This is a modular.

Lyle thinks this is too high.

Last year it was at \$115,000.

Board agrees.

The Board revisited Protest Number 146:

Dick's new recommendation is for the land to be valued at \$25,885, with the buildings valued at \$101,640, for a total valuation of \$127,525.

This is river front. It was closer to finished on Jan 1.

There are only 2 bedrooms and there is a very open floor plan.

Board agrees.

The Board revisited Protest Number 151:

Dick's new recommendation is for the land to be valued at \$17,605, with the buildings valued at \$95,215, for a total valuation of \$112,820.

Rick doesn't believe that this sounds bad...it is a rental and he is sure they are getting that for it.

Board agrees.

The Board revisited Protest Number 186:

Dick's new recommendation is for the land to be valued at \$8,520, with the buildings valued at \$61,535, for a total valuation of \$70,055.

This is a 76 year old house.

Board agrees.

The Board revisited Protest Number 195:

Dick's new recommendation is for the land to be valued at \$9,370, with the buildings valued at \$38,145, for a total valuation of \$47,515.

Dick: The map # and legal description didn't match the parcel number, he didn't give us an address, and the parcel number didn't match the map number or legal description that he gave us.

Lyle feels that the legal he gave is from the old location where the house used to sit. Board would like to leave it at \$47,515, unless it poses a legal issue.

Dick says that he thinks he owns both properties from the legal and the parcel number...Dick said it is hard for him to come up with a recommendation when he doesn't know exactly where the property is.

Lyle wanted to know how Dick came up with a property to begin with. Dick did his best to figure it out....

Board dismissed due to lack of clarification of property on the protest form.

The Board revisited Protest Number 209:

Dick's new recommendation is for the land to be valued at \$3,680, with the buildings valued at \$82,825, for a total valuation of \$86,505.

Board agrees.

The Board revisited Protest Number 212:

Board dismissed due to lack of evidence/reason given on protest form.

The Board revisited Protest Number 222:

Dick's new recommendation is for the land to be valued at \$15,000, with the buildings valued at \$65,700, for a total valuation of \$80,700.

This is Santa Fe Court where we needed to revalue the lots on the cul-de-sacs.

Rick feels that the sq footage seems high, but it is under \$90.

She wanted \$78,000.

Board agrees.

***Pam wanted to know for next year when they go back and do these again, will the land jump up again. Dick said he went back and went clear through the subdivision and changed all those that needed to be changed, luckily all by chance just about everybody that was over valued protested, with one exception, and next year those values will roll over. Dick went on to say that they tried real hard to get the word out to that subdivision and the other one over there when we figured out we did have a problem so they would come in.

The Board revisited Protest Number 239:

Dick's new recommendation is for the land to be valued at \$7,975, with the buildings valued at \$55,745, for a total valuation of \$63,720.

The sq ft cost is \$50/sq ft. There is a nice garage. Pam's notes say that they think it is a bit low.

Board agrees.

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The Board revisited Protest Number 249:

Dick's new recommendation is for the land to be valued at \$15,000, with the buildings valued at \$76,590, for a total valuation of \$91,590.

This is another one in the Santa Fe Court area; Dick corrected the land.
Board agrees.

The Board revisited Protest Number 292:

Dick's new recommendation is for the land to be valued at \$12,000, with the buildings valued at \$150,635, for a total valuation of \$162,635.

This is a whole block of ground in Dakota City that Dick has valued at \$12,000, so that is lower than the other lots we have valued at \$9,000/lot.

There is a lot of house.
Board agrees.

The Board revisited Protest Number 298:

Dick's new recommendation is for the land to be valued at \$23,855, with the buildings valued at \$26,555, for a total valuation of \$50,410.

This is a t \$50.14/sq ft.

Dick had to change the basement on this one.

It rents for \$400.00/mo.

This is a huge lot, valued at \$172/front foot.

There was a \$4000 lump sum deduction before and that is now not there...Pam wanted to know if Dick meant to keep that?

The Board would like to leave it on which would bring it down to \$46,410, with land at \$23,855 and the house valued at \$22,555.

Board agrees.

The Board revisited Protest Number 307:

Dick's new recommendation is for the land to be valued at \$9,390, with the buildings valued at \$32,495, for a total valuation of \$41,885.

This is a mobile home and is \$26.44/sq ft.

Board agrees.

The Board revisited Protest Number 324:

Dick's new recommendation is for the land to be valued at \$6825, with the buildings valued at \$58,800, for a total valuation of \$65,625.

This knocked it down about \$7000.

Board agrees

The Board revisited Protest Number 325:

Dick's new recommendation is for the land to be valued at \$12,495, with the buildings valued at \$76,570, for a total valuation of \$89,065.

Board agrees.

The Board revisited Protest Number 335:

Dick's new recommendation is for the land to be valued at \$11,360, with the buildings valued at \$15,230, for a total valuation of \$26,590.

Dave went back through this, Dave wasn't impressed.

Board agrees.

The Board revisited Protest Number 343:

Dick's new recommendation is for the land to be valued at \$27,135, with the buildings valued at \$114,630, for a total valuation of \$141,765.

Board agrees.

The Board revisited Protest Number 347:

Dick's new recommendation is for the land to be valued at \$13,735, with the buildings valued at \$98,700, for a total valuation of \$112,435.

Mary went through this yesterday and came back with a new figure.

Lyle feels that the land value is not consistent with the one we just did beside it.

The Board looked up both properties to see which one needs to change.

Her lot is 138' x 64', and her house faces the 138' side.

Figuring them on a sq ft basis, they figure out within a penny of each other.

Lyle said he wasn't arguing the land value he just wants them to be equal across the Board.

There are depth adjustments made because of the depth of the lot (on the other house)...and that would affect price per front foot or unit value.

It is not as arbitrary as it sounds...no it is not.

Board agrees.

Rick left at 10:04 am to visit the roads with Arnie.

There was much discussion about the roads and where this guy lives that is complaining to Bill.

Chair Todd declared a break at 10:09 am.

Chair Todd reconvened from break at 10:23 am.

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The Board revisited Protest Number 382:

Dick's new recommendation is for the land to be valued at \$15,000, with the buildings valued at \$81,045, for a total valuation of \$96,045.

This is another Pioneer Village where the land value was wrong.

Lyle thinks it looks cheap. This is \$84.25/sq ft.

Board agrees.

The Board revisited Protest Number 391:

Dick's new recommendation is for the land to be valued at \$61,435

Dick feels that the current valuation seems appropriate. He doesn't know the terms of the sale, but he feels it was low. (This is under protest with the TERC.)

Board agrees.

The Board revisited Protest Number 469:

Dick's new recommendation is for the land to be valued at \$15,000, with the buildings valued at \$64,085, for a total valuation of \$79,085.

Land was lowered.

Board agrees.

The Board revisited Protest Number 481:

Dick's new recommendation is for the land to be valued at \$10,480, with the buildings valued at \$53,490, for a total valuation of \$63,970.

Dick adjusted for the basement.

He rents for \$300 to his kid.

Dick is not basing his recommendation on the rent because he doesn't believe that is a fair rent.

Board agrees.

The Board revisited Protest Number 524:

Dick's new recommendation is for the land to be valued at \$6250, with the buildings valued at \$48,900, for a total valuation of \$55,150.

This is at \$51.83/sq ft.

Board agrees.

Rick Returned at 10:31 am

The Board revisited Protest Number 536:

Dick's new recommendation is for the land to be valued at \$10,800, with the buildings valued at 148,340, for a total valuation of \$159,140.

The Board asked for a list of two-story sales, and he doesn't feel that \$59-75/sq ft is out of line for South Ridge.

-- Tape 4 --

We are at \$62.25/sq ft. So we are right on the money.

Board agrees.

The Board revisited Protest Number 551:

Dick's new recommendation is for the land to be valued at \$23,400, with the buildings valued at \$205,935, for a total valuation of \$229,335.

Dick went out and totally re-measured. This is at \$98.51/sq ft. He bought in 2001 for 226,000.

Board agrees.

The Board revisited Protest Number 558:

Dick's new recommendation is for the land to be valued at \$24,410, with the buildings valued at \$218,505, for a total valuation of \$242,915.

Dick went out and revisited. He did have a written estimate of what it would cost to reside and put new gutters and fascia on the buildings for a total of \$8,000.

Dick doesn't think the apartments are that bad.

Board agrees.

The Board revisited Protest Number 562:

Dick's new recommendation is for the land to be valued at \$103,580, with the buildings valued at \$79,990, for a total valuation of \$183,570.

This is a log cabin; everything is done in early handyman.

There are 120 acres.

Board agrees.

The Board revisited Protest Number 567:

Dick's new recommendation is for the land to be valued at \$15,090.

This is right on 6th street across from Scenic Park.

There are 168 front feet.

Dick feels that it is worth every penny of the \$15,000.

Dick is sure there are utilities since there are buildings on down past there.

Board agrees.

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The Board revisited Protest Number 569:

Dick's new recommendation is for the land to be valued at \$14,940, with the buildings valued at \$147,120, for a total valuation of \$162,060.

Lyle was wondering about whether it was a knee wall or enclosed porch so Dave went out and looked at this; they are currently asking \$189,000 for it.

Board agrees.

The Board revisited Protest Number 584:

Dick's new recommendation is for the land to be valued at \$13,615, with the buildings valued at \$54,160, for a total valuation of \$67,775.

Rick feels that this value works.

There are 2 houses on this property.

There is no basement but it is up on cement block and it...Dick thinks that the yellow house is gone.

***Dick will check, Dick thinks that is on a different lot.

But for the house alone on the property the Board agrees with the \$67,775.

The Board revisited Protest Number 611:

Dick's new recommendation is for the land to be valued at \$15,975, with the buildings valued at \$120,275, for a total valuation of \$136,250.

This house has almost 2000 sq ft.

There is now adjustment for part of the house being over slab.

This is at \$71/sq ft.

The Board revisited Protest Number 628:

Dick's new recommendation is for the land to be valued at \$11,340, with the buildings valued at \$96,120, for a total valuation of \$107,460.

This is rental property. The rent is \$1075/mo. Dick put on a 9% functional for the short basement.

Board agrees

Jackie wanted to know how modular homes stand up compared to stick built. There was much debate over this. General consensus was that stick built hold up better, but it depends on the quality of construction on both.

The Board revisited Protest Number 635:

Dick's new recommendation is for the land to be valued at \$22,580, with the buildings valued at \$56,175, for a total valuation of \$78,755.

He is asking \$87,000.

Board agrees.

The Board revisited Protest Number 696:

Dick's new recommendation is for the building to be valued at \$7,830.

Board agrees.

The Board revisited Protest Number 712:

Dick's new recommendation is for the land to be valued at \$35,800, with the buildings valued at \$213,565, for a total valuation of \$249,365.

He has 2 renters in there now.

Board agrees.

The Board revisited Protest Number 713:

Dick's new recommendation is for the land to be valued at \$9,390, with the buildings valued at \$79,280, for a total valuation of \$88,670.

This is another lot value situation.

Dick says the total area is 11,870 sq ft. He valued it on a square foot value and then he adjusted because of the depth.

It is 47' across the front and then goes back 167' on one side.

This is \$97.14/sq ft

There is a lot of partition finish.

Board agrees.

The Board revisited Protest Number 726:

Dick's new recommendation is for the land to be valued at \$10,935, with the buildings valued at \$87,325, for a total valuation of \$98,260.

There was a question about the land value. The land is correct.

Board agrees.

The Board revisited Protest Number 745:

Dick's new recommendation is for the land to be valued at \$11,360, with the buildings valued at \$28,695, for a total valuation of \$40,055.

This one came down quite a bit.

Board agrees.

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Chair Todd declared a break at 11:10 am.
Chair Todd reconvened from break at 11:15 am

The County Board of Equalization reviewed all protest filed before them. Protest 001 through 681 were consider and acted upon the 22nd day of July, 2004. Protest 682 through 754 were considered and acted upon the 23rd day of July, 2004.

The State's Appraiser for Dakota County recommended the following values for protests as follows:

001 land to be valued at \$12,535.00, and the improvements to be valued at \$73,325.00 for a total value of \$85,860.00.

002 land to be valued at \$5,520.00, and the improvements to be valued at \$58,005.00 for a total value of \$63,525.00.

003 land to be valued at \$750.00, and the improvements to be valued at 0 for a total value of \$750.00.

004 land to be valued at \$5,860.00, and the improvements to be valued at \$132,480.00 for a total value of \$138,340.00.

005 land to be valued at \$9,450.00, and the improvements to be valued at \$58,265.00 for a total value of \$67,715.00.

006 land to be valued at \$11,360.00, and the improvements to be valued at \$43,645.00 for a total value of \$55,005.00.

007 land to be valued at \$10,625.00, and the improvements to be valued at \$35,605.00 for a total value of \$46,230.00.

008 land to be valued at \$14,910.00, and the improvements to be valued at \$98,960.00 for a total value of \$113,870.00.

009 land to be valued at \$22,180.00, and the improvements to be valued at \$179,975.00 for a total value of \$202,155.00.

010 land to be valued at \$22,000.00, and the improvements to be valued at \$131,220.00 for a total value of \$153,220.00.

011 land to be valued at \$55,660.00, and the improvements to be valued at \$133,695.00 for a total value of \$189,355.00.

012 land to be valued at \$40,870.00, and the improvements to be valued at \$2,430.00 for a total value of \$43,300.00.

013 land to be valued at \$22,500.00, and the improvements to be valued at \$90,010.00 for a total value of \$112,510.00.

014 land to be valued at \$22,500.00, and the improvements to be valued at \$94,115.00 for a total value of \$116,615.00.

015 land to be valued at \$16,470.00, and the improvements to be valued at \$6,055.00 for a total value of \$22,525.00.

016 land to be valued at \$39,755.00, and the improvements to be valued at \$192,895.00 for a total value of \$232,650.00.

017 land to be valued at \$11,360.00, and the improvements to be valued at \$83,985.00 for a total value of \$95,345.00.

018 land to be valued at \$14,200.00, and the improvements to be valued at \$16,835.00 for a total value of \$31,035.00.

019 land to be valued at \$9,370.00, and the improvements to be valued at \$62,060.00 for a total value of \$71,430.00.

020 land to be valued at \$14,060.00, and the improvements to be valued at \$30,130.00 for a total value of \$44,190.00.

021 land to be valued at \$1,245.00, and the improvements to be valued at for a total value of \$1,245.00.

022 land to be valued at \$22,775.00, and the improvements to be valued at for a total value of \$22,775.00.

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023 land to be valued at \$6,250.00, and the improvements to be valued at \$63,690.00 for a total value of \$69,940.00.

024 land to be valued at \$17,965.00, and the improvements to be valued at \$43,400.00 for a total value of \$61,365.00.

025 land to be valued at \$7,950.00, and the improvements to be valued at \$88,075.00 for a total value of \$96,025.00.

026 land to be valued at \$27,125.00, and the improvements to be valued at \$44,020.00 for a total value of \$71,145.00.

027 land to be valued at \$25,560.00, and the improvements to be valued at \$60,510.00 for a total value of \$86,070.00.

028 land to be valued at \$134,455.00, and the improvements to be valued at \$79,035.00 for a total value of \$213,490.00.

029 land to be valued at \$7,810.00, and the improvements to be valued at \$64,060.00 for a total value of \$71,870.00.

030 land to be valued at \$27,500.00, and the improvements to be valued at \$153,615.00 for a total value of \$181,115.00.

031 land to be valued at \$17,040.00, and the improvements to be valued at \$41,350.00 for a total value of \$58,390.00.

032 land to be valued at \$15,975.00, and the improvements to be valued at \$87,415.00 for a total value of \$103,390.00.

033 land to be valued at \$6,250.00, and the improvements to be valued at \$68,185.00 for a total value of \$74,435.00.

034 land to be valued at \$4,695.00, and the improvements to be valued at \$30,055.00 for a total value of \$34,750.00.

035 land to be valued at \$0.00, and the improvements to be valued at \$17,005.00 for a total value of \$17,005.00.

036 land to be valued at \$7,945.00, and the improvements to be valued at \$80,950.00 for a total value of \$88,895.00.

037 land to be valued at \$17,485.00, and the improvements to be valued at \$150,100.00 for a total value of \$167,585.00.

038 land to be valued at \$53,930.00, and the improvements to be valued at \$85,960.00 for a total value of \$139,890.00.

039 land to be valued at \$18,000.00, and the improvements to be valued at \$70,995.00 for a total value of \$88,995.00.

040 land to be valued at \$7,090.00, and the improvements to be valued at \$95,130.00 for a total value of \$102,220.00.

041 land to be valued at \$9,370.00, and the improvements to be valued at \$97,955.00 for a total value of \$107,325.00.

042 land to be valued at \$14,910.00, and the improvements to be valued at \$85,055.00 for a total value of \$99,965.00.

043 land to be valued at \$10,345.00, and the improvements to be valued at \$165,710.00 for a total value of \$176,055.00.

044 land to be valued at \$15,000.00, and the improvements to be valued at \$100,050.00 for a total value of \$115,050.00.

045 land to be valued at \$4,505.00, and the improvements to be valued at \$1,065.00 for a total value of \$5,570.00.

046 land to be valued at \$0.00, and the improvements to be valued at \$5,180.00 for a total value of \$5,180.00.

047 land to be valued at \$12,995.00, and the improvements to be valued at \$88,790.00 for a total value of \$101,785.00.

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048 land to be valued at \$22,500.00, and the improvements to be valued at \$133,275.00 for a total value of \$155,775.00.

049 land to be valued at \$0.00, and the improvements to be valued at \$5,970.00 for a total value of \$5,970.00.

050 land to be valued at \$6,540.00, and the improvements to be valued at \$79,180.00 for a total value of \$85,720.00.

011 land to be valued at \$55,660.00, and the improvements to be valued at \$133,695.00 for a total value of \$189,355.00.

051 to dismiss because no reason was stated on the protest.

052 land to be valued at \$6,250.00, and the improvements to be valued at \$76,765.00 for a total value of \$83,015.00.

053 land to be valued at \$17,040.00, and the improvements to be valued at \$54,855.00 for a total value of \$71,895.00.

054 land to be valued at \$2,500.00, and the improvements to be valued at \$73,790.00 for a total value of \$76,290.00.

055 land to be valued at \$3,460.00, and the improvements to be valued at for a total value of \$3,460.00.

056 land to be valued at \$8,135.00, and the improvements to be valued at \$130,625.00 for a total value of \$138,760.00.

057 land to be valued at \$8,050.00, and the improvements to be valued at \$74,715.00 for a total value of \$82,765.00.

058 land to be valued at \$5,395.00, and the improvements to be valued at \$70,885.00 for a total value of \$76,280.00.

059 land to be valued at \$16,140.00, and the improvements to be valued at \$151,870.00 for a total value of \$168,010.00.

060 land to be valued at \$13,500.00, and the improvements to be valued at \$120,225.00 for a total value of \$133,725.00.

061 land to be valued at \$20,380.00, and the improvements to be valued at \$95,740.00 for a total value of \$116,120.00.

062 land to be valued at \$35,705.00, and the improvements to be valued at \$10,000.00 for a total value of \$45,705.00.

063 land to be valued at \$16,270.00, and the improvements to be valued at \$0.00 for a total value of \$16,270.00.

064 land to be valued at \$20,610.00, and the improvements to be valued at \$134,355.00 for a total value of \$154,965.00.

065 land to be valued at \$27,905.00, and the improvements to be valued at \$91,665.00 for a total value of \$119,570.00.

066 land to be valued at \$14,400.00, and the improvements to be valued at \$105,095.00 for a total value of \$119,495.00.

067 land to be valued at \$12,780.00, and the improvements to be valued at \$37,260.00 for a total value of \$50,040.00.

068 land to be valued at \$9,940.00, and the improvements to be valued at \$71,065.00 for a total value of \$81,005.00.

069 land to be valued at \$8,520.00, and the improvements to be valued at \$80,970.00 for a total value of \$89,490.00.

070 land to be valued at \$11,265.00, and the improvements to be valued at \$69,410.00 for a total value of \$80,675.00.

071 land to be valued at \$18,105.00, and the improvements to be valued at \$103,950.00 for a total value of \$122,055.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

072 land to be valued at \$8,520.00, and the improvements to be valued at \$59,480.00 for a total value of \$68,000.00.

073 land to be valued at \$22,500.00, and the improvements to be valued at \$111,440.00 for a total value of \$133,940.00.

074 land to be valued at \$21,385.00, and the improvements to be valued at \$144,665.00 for a total value of \$166,050.00.

075 land to be valued at \$24,070.00, and the improvements to be valued at \$90,145.00 for a total value of \$114,215.00.

076 land to be valued at \$18,380.00, and the improvements to be valued at \$2,120.00 for a total value of \$20,500.00.

077 land to be valued at \$13,500.00, and the improvements to be valued at \$129,205.00 for a total value of \$142,705.00.

078 land to be valued at \$11,265.00, and the improvements to be valued at \$104,895.00 for a total value of \$116,165.00.

079 land to be valued at \$7,810.00, and the improvements to be valued at \$66,825.00 for a total value of \$74,635.00.

080 land to be valued at \$1,615.00, and the improvements to be valued at \$34,920.00 for a total value of \$36,535.00.

081 land to be valued at \$9,370.00, and the improvements to be valued at \$80,200.00 for a total value of \$89,570.00.

082 land to be valued at \$17,065.00, and the improvements to be valued at \$73,120.00 for a total value of \$90,185.00.

083 land to be valued at \$12,070.00, and the improvements to be valued at \$105,995.00 for a total value of \$118,065.00.

084 land to be valued at \$9,370.00, and the improvements to be valued at \$33,045.00 for a total value of \$42,415.00.

085 land to be valued at \$60,910.00, and the improvements to be valued at \$21,955.00 for a total value of \$82,865.00.

086 land to be valued at \$26,900.00, and the improvements to be valued at \$125,855.00 for a total value of \$152,755.00.

087 land to be valued at \$14,070.00, and the improvements to be valued at \$89,170.00 for a total value of \$103,240.00.

088 land to be valued at \$7,100.00, and the improvements to be valued at \$79,500.00 for a total value of \$86,600.00.

089 land to be valued at \$6,430.00, and the improvements to be valued at \$23,015.00 for a total value of \$29,445.00.

090 land to be valued at \$9,365.00, and the improvements to be valued at \$13,455.00 for a total value of \$22,820.00.

091 land to be valued at \$10,000.00, and the improvements to be valued at \$56,095.00 for a total value of \$66,095.00.

092 land to be valued at \$9,080.00, and the improvements to be valued at \$98,305.00 for a total value of \$107,385.00.

093 land to be valued at \$0.00, and the improvements to be valued at \$8,095.00 for a total value of \$8,095.00.

094 land to be valued at \$13,630.00, and the improvements to be valued at \$72,250.00 for a total value of \$85,880.00.

095 land to be valued at \$6,250.00, and the improvements to be valued at \$74,475.00 for a total value of \$80,725.00.

096 land to be valued at \$0.00, and the improvements to be valued at \$980.00 for a total value of \$980.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

097 land to be valued at \$0.00, and the improvements to be valued at \$1,975.00 for a total value of \$1,975.00.

098 land to be valued at \$9,530.00, and the improvements to be valued at \$74,995.00 for a total value of \$84,525.00.

099 land to be valued at \$10,315.00, and the improvements to be valued at \$6,750.00 for a total value of \$17,065.00.

100 land to be valued at \$7,935.00, and the improvements to be valued at \$0.00 for a total value of \$7,935.00.

101 land to be valued at \$13,960.00, and the improvements to be valued at \$0.00 for a total value of \$13,960.00.

102 land to be valued at \$8,975.00, and the improvements to be valued at \$0.00 for a total value of \$8,975.00.

103 land to be valued at \$14,495.00, and the improvements to be valued at \$0.00 for a total value of \$14,495.00.

104 land to be valued at \$35,505.00, and the improvements to be valued at \$0.00 for a total value of \$35,505.00.

105 land to be valued at \$0.00, and the improvements to be valued at \$65,065.00 for a total value of \$65,065.00.

106 land to be valued at \$12,780.00, and the improvements to be valued at \$48,950.00 for a total value of \$61,730.00.

107 land to be valued at \$44,840.00, and the improvements to be valued at \$161,600.00 for a total value of \$206,440.00.

108 land to be valued at \$0.00, and the improvements to be valued at \$4,600.00 for a total value of \$4,600.00.

109 land to be valued at \$11,265.00, and the improvements to be valued at \$95,310.00 for a total value of \$106,575.00.

110 land to be valued at \$0.00, and the improvements to be valued at \$15,725.00 for a total value of \$15,725.00.

111 land to be valued at \$14,455.00, and the improvements to be valued at \$33,675.00 for a total value of \$48,130.00.

112 land to be valued at \$1,420.00, and the improvements to be valued at \$0.00 for a total value of \$1,420.00.

113 land to be valued at \$13,630.00, and the improvements to be valued at \$8,785.00 for a total value of \$22,415.00.

114 land to be valued at \$109,275.00, and the improvements to be valued at \$55,495.00 for a total value of \$164,770.00.

115 land to be valued at \$23,285.00, and the improvements to be valued at \$22,505.00 for a total value of \$45,790.00.

116 land to be valued at \$19,950.00, and the improvements to be valued at \$77,090.00 for a total value of \$97,040.00.

117 land to be valued at \$14,400.00, and the improvements to be valued at \$122,580.00 for a total value of \$136,980.00.

118 land to be valued at \$19,950.00, and the improvements to be valued at \$99,190.00 for a total value of \$119,140.00.

119 land to be valued at \$8,975.00, and the improvements to be valued at \$88,680.00 for a total value of \$97,655.00.

120 land to be valued at \$6,250.00, and the improvements to be valued at \$61,490.00 for a total value of \$67,740.00.

121 land to be valued at \$30,000.00, and the improvements to be valued at \$215,510.00 for a total value of \$245,510.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

122 land to be valued at \$10,260.00, and the improvements to be valued at \$176,185.00 for a total value of \$186,445.00.

123 land to be valued at \$19,275.00, and the improvements to be valued at \$163,195.00 for a total value of \$182,470.00.

124 land to be valued at \$21,300.00, and the improvements to be valued at \$79,475.00 for a total value of \$100,775.00.

125 land to be valued at \$14,400.00, and the improvements to be valued at \$119,455.00 for a total value of \$133,855.00.

126 land to be valued at \$11,265.00, and the improvements to be valued at \$102,245.00 for a total value of \$113,510.00.

127 land to be valued at \$14,200.00, and the improvements to be valued at \$103,440.00 for a total value of \$117,640.00.

128 land to be valued at \$95,980.00, and the improvements to be valued at \$79,235.00 for a total value of \$175,215.00.

129 land to be valued at \$15,000.00, and the improvements to be valued at \$108,050.00 for a total value of \$123,050.00.

130 land to be valued at \$7,810.00, and the improvements to be valued at \$71,485.00 for a total value of \$79,295.00.

131 land to be valued at \$12,495.00, and the improvements to be valued at \$61,710.00 for a total value of \$74,205.00.

132 land to be valued at \$18,955.00, and the improvements to be valued at \$153,785.00 for a total value of \$172,740.00.

133 land to be valued at \$15,090.00, and the improvements to be valued at \$90,390.00 for a total value of \$105,480.00.

134 land to be valued at \$7,670.00, and the improvements to be valued at \$74,170.00 for a total value of \$81,840.00.

135 land to be valued at \$9,370.00, and the improvements to be valued at \$101,875.00 for a total value of \$111,245.00.

136 land to be valued at \$16,045.00, and the improvements to be valued at \$27,040.00 for a total value of \$43,085.00.

137 land to be valued at \$16,105.00, and the improvements to be valued at \$93,835.00 for a total value of \$109,940.00.

138 land to be valued at \$17,610.00, and the improvements to be valued at \$47,860.00 for a total value of \$65,470.00.

139 land to be valued at \$14,340.00, and the improvements to be valued at \$63,295.00 for a total value of \$77,635.00.

140 land to be valued at \$12,495.00, and the improvements to be valued at \$50,225.00 for a total value of \$62,720.00.

141 land to be valued at \$22,310.00, and the improvements to be valued at \$27,025.00 for a total value of \$49,335.00.

142 land to be valued at \$7,810.00, and the improvements to be valued at \$73,790.00 for a total value of \$81,600.00.

143 land to be valued at \$12,495.00, and the improvements to be valued at \$65,670.00 for a total value of \$78,165.00.

144 land to be valued at \$6,250.00, and the improvements to be valued at \$33,495.00 for a total value of \$39,745.00.

145 land to be valued at \$18,000.00, and the improvements to be valued at \$90,280.00 for a total value of \$108,280.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

146 land to be valued at \$25,885.00, and the improvements to be valued at \$101,640.00 for a total value of \$127,525.00.

147 land to be valued at \$9,390.00, and the improvements to be valued at \$112,885.00 for a total value of \$122,275.00.

148 land to be valued at \$10,125.00, and the improvements to be valued at \$57,975.00 for a total value of \$68,100.00.

149 land to be valued at \$21,565.00, and the improvements to be valued at \$3,135.00 for a total value of \$24,700.00.

150 land to be valued at \$14,080.00, and the improvements to be valued at \$114,365.00 for a total value of \$128,445.00.

151 land to be valued at \$17,605.00, and the improvements to be valued at \$95,215.00 for a total value of \$112,820.00.

152 land to be valued at \$22,765.00, and the improvements to be valued at \$120,370.00 for a total value of \$143,135.00.

153 land to be valued at \$1,645.00, and the improvements to be valued at \$0.00 for a total value of \$1,645.00.

154 land to be valued at \$16,430.00, and the improvements to be valued at \$104,850.00 for a total value of \$121,280.00.

155 land to be valued at \$13,845.00, and the improvements to be valued at \$68,760.00 for a total value of \$82,605.00.

156 land to be valued at \$7,810.00, and the improvements to be valued at \$15,295.00 for a total value of \$23,105.00.

157 land to be valued at \$5,950.00, and the improvements to be valued at \$0.00 for a total value of \$5,950.00.

158 land to be valued at \$6,550.00, and the improvements to be valued at \$0.00 for a total value of \$6,550.00.

159 land to be valued at \$65,755.00, and the improvements to be valued at \$296,885.00 for a total value of \$362,640.00.

160 land to be valued at \$2,635.00, and the improvements to be valued at \$0.00 for a total value of \$2,635.00.

161 land to be valued at \$18,915.00, and the improvements to be valued at \$109,810.00 for a total value of \$128,725.00.

162 land to be valued at \$73,840.00, and the improvements to be valued at \$43,300.00 for a total value of \$117,140.00.

162.5 land to be valued at \$108,530.00, and the improvements to be valued at \$0.00 for a total value of \$108,530.00.

163 land to be valued at \$12,625.00, and the improvements to be valued at \$108,065.00 for a total value of \$120,690.00.

164 land to be valued at \$15,975.00, and the improvements to be valued at \$127,280.00 for a total value of \$143,255.00.

165 land to be valued at \$4,695.00, and the improvements to be valued at \$0.00 for a total value of \$4,695.00.

166 land to be valued at \$4,695.00, and the improvements to be valued at \$0.00 for a total value of \$4,695.00.

167 land to be valued at \$9,390.00, and the improvements to be valued at \$35,590.00 for a total value of \$44,980.00.

168 land to be valued at \$9,975.00, and the improvements to be valued at \$15,525.00 for a total value of \$25,500.00.

169 land to be valued at \$9,390.00, and the improvements to be valued at \$124,000.00 for a total value of \$133,390.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

170 land to be valued at \$15,000.00, and the improvements to be valued at \$106,425.00 for a total value of \$121,425.00.

171 land to be valued at \$18,000.00, and the improvements to be valued at \$0.00 for a total value of \$18,000.00.

172 land to be valued at \$10,585.00, and the improvements to be valued at \$85,505.00 for a total value of \$96,090.00.

173 land to be valued at \$13,720.00, and the improvements to be valued at \$78,715.00 for a total value of \$92,435.00.

174 land to be valued at \$5,680.00, and the improvements to be valued at \$59,025.00 for a total value of \$64,705.00.

175 land to be valued at \$0.00, and the improvements to be valued at \$4,995.00 for a total value of \$4,995.00.

176 land to be valued at \$20,595.00, and the improvements to be valued at \$116,705.00 for a total value of \$137,300.00.

177 land to be valued at \$11,735.00, and the improvements to be valued at \$112,935.00 for a total value of \$124,670.00.

178 land to be valued at \$8,520.00, and the improvements to be valued at \$91,670.00 for a total value of \$100,190.00.

179 land to be valued at \$16,025.00, and the improvements to be valued at \$102,405.00 for a total value of \$118,430.00.

180 land to be valued at \$0.00, and the improvements to be valued at \$29,015.00 for a total value of \$29,015.00.

181 land to be valued at \$8,380.00, and the improvements to be valued at \$82,765.00 for a total value of \$91,145.00.

182 land to be valued at \$29,555.00, and the improvements to be valued at \$16,885.00 for a total value of \$46,440.00.

183 land to be valued at \$16,700.00, and the improvements to be valued at \$47,900.00 for a total value of \$64,600.00.

184 land to be valued at \$9,930.00, and the improvements to be valued at \$101,720.00 for a total value of \$111,650.00.

185 land to be valued at \$8,975.00, and the improvements to be valued at \$86,375.00 for a total value of \$95,350.00.

186 land to be valued at \$8,520.00, and the improvements to be valued at \$61,535.00 for a total value of \$70,055.00.

187 land to be valued at \$28,125.00, and the improvements to be valued at \$118,965.00 for a total value of \$147,090.00.

188 land to be valued at \$7,500.00, and the improvements to be valued at \$0.00 for a total value of \$7,500.00.

189 land to be valued at \$11,250.00, and the improvements to be valued at \$0.00 for a total value of \$11,250.00.

190 land to be valued at \$11,360.00, and the improvements to be valued at \$72,990.00 for a total value of \$84,350.00.

191 land to be valued at \$66,990.00, and the improvements to be valued at \$100,720.00 for a total value of \$167,710.00.

192 land to be valued at \$6,525.00, and the improvements to be valued at \$49,840.00 for a total value of \$56,365.00.

193 land to be valued at \$36,885.00, and the improvements to be valued at \$145,535.00 for a total value of \$182,420.00.

194 land to be valued at \$11,735.00, and the improvements to be valued at \$84,620.00 for a total value of \$96,355.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

195 land to be valued at \$9,370.00, and the improvements to be valued at \$38,145.00 for a total value of \$47,515.00.

196 land to be valued at \$9,330.00, and the improvements to be valued at \$0.00 for a total value of \$9,330.00.

197 land to be valued at \$4,405.00, and the improvements to be valued at \$3,435.00 for a total value of \$7,840.00.

198 land to be valued at \$28,065.00, and the improvements to be valued at \$10,705.00 for a total value of \$38,770.00.

199 land to be valued at \$21,525.00, and the improvements to be valued at \$119,715.00 for a total value of \$141,240.00.

200 land to be valued at \$10,650.00, and the improvements to be valued at \$86,790.00 for a total value of \$97,440.00.

201 land to be valued at \$8,945.00, and the improvements to be valued at \$77,060.00 for a total value of \$86,005.00.

202 land to be valued at \$8,875.00, and the improvements to be valued at \$68,040.00 for a total value of \$76,915.00.

203 land to be valued at \$13,625.00, and the improvements to be valued at \$36,325.00 for a total value of \$49,950.00.

204 land to be valued at \$15,555.00, and the improvements to be valued at \$91,040.00 for a total value of \$106,595.00.

205 land to be valued at \$30,685.00, and the improvements to be valued at \$0.00 for a total value of \$30,685.00.

206 land to be valued at \$110,510.00, and the improvements to be valued at \$53,510.00 for a total value of \$164,020.00.

207 land to be valued at \$3,850.00, and the improvements to be valued at \$63,020.00 for a total value of \$66,870.00.

208 land to be valued at \$10,800.00, and the improvements to be valued at \$75,390.00 for a total value of \$86,190.00.

209 land to be valued at \$3,680.00, and the improvements to be valued at \$82,825.00 for a total value of \$86,505.00.

210 land to be valued at \$8,450.00, and the improvements to be valued at \$60,610.00 for a total value of \$69,060.00.

211 land to be valued at \$4,550.00, and the improvements to be valued at \$78,095.00 for a total value of \$82,645.00.

212 land to be valued at \$17,040.00, and the improvements to be valued at \$64,545.00 for a total value of \$81,585.00.

213 land to be valued at \$12,780.00, and the improvements to be valued at \$70,145.00 for a total value of \$82,925.00.

214 land to be valued at \$14,845.00, and the improvements to be valued at \$85,300.00 for a total value of \$100,145.00.

215 land to be valued at \$11,465.00, and the improvements to be valued at \$49,625.00 for a total value of \$61,090.00.

216 land to be valued at \$14,355.00, and the improvements to be valued at \$64,645.00 for a total value of \$79,000.00.

217 land to be valued at \$56,670.00, and the improvements to be valued at \$49,180.00 for a total value of \$105,850.00.

218 land to be valued at \$23,940.00, and the improvements to be valued at \$70,205.00 for a total value of \$94,145.00.

219 land to be valued at \$33,750.00, and the improvements to be valued at \$56,140.00 for a total value of \$89,890.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

220 land to be valued at \$10,445.00, and the improvements to be valued at \$147,295.00 for a total value of \$157,740.00.

221 land to be valued at \$12,495.00, and the improvements to be valued at \$70,205.00 for a total value of \$82,700.00.

222 land to be valued at \$15,000.00, and the improvements to be valued at \$65,700.00 for a total value of \$80,700.00.

223 land to be valued at \$21,300.00, and the improvements to be valued at \$131,230.00 for a total value of \$152,530.00.

224 land to be valued at \$11,735.00, and the improvements to be valued at \$137,320.00 for a total value of \$149,055.00.

225 land to be valued at \$7,270.00, and the improvements to be valued at \$61,485.00 for a total value of \$68,755.00.

226 land to be valued at \$9,370.00, and the improvements to be valued at \$50,870.00 for a total value of \$60,240.00.

227 land to be valued at \$9,370.00, and the improvements to be valued at \$38,225.00 for a total value of \$47,595.00.

228 land to be valued at \$9,940.00, and the improvements to be valued at \$113,475.00 for a total value of \$123,415.00.

229 land to be valued at \$11,105.00, and the improvements to be valued at \$85,945.00 for a total value of \$97,050.00.

230 land to be valued at \$16,075.00, and the improvements to be valued at \$197,045.00 for a total value of \$213,120.00.

231 land to be valued at \$14,175.00, and the improvements to be valued at \$64,510.00 for a total value of \$78,685.00.

232 land to be valued at \$47,010.00, and the improvements to be valued at \$72,870.00 for a total value of \$119,880.00.

233 land to be valued at \$30,000.00, and the improvements to be valued at \$0.00 for a total value of \$30,000.00.

234 land to be valued at \$7,790.00, and the improvements to be valued at \$48,910.00 for a total value of \$56,700.00.

235 land to be valued at \$11,360.00, and the improvements to be valued at \$62,725.00 for a total value of \$74,085.00.

236 land to be valued at \$7,605.00, and the improvements to be valued at \$24,780.00 for a total value of \$32,385.00.

237 land to be valued at \$5,255.00, and the improvements to be valued at \$109,355.00 for a total value of \$114,610.00.

238 land to be valued at \$22,950.00, and the improvements to be valued at \$230,005.00 for a total value of \$252,955.00.

239 land to be valued at \$7,975.00, and the improvements to be valued at \$55,745.00 for a total value of \$63,720.00.

240 land to be valued at \$19,645.00, and the improvements to be valued at \$181,775.00 for a total value of \$201,420.00.

241 land to be valued at \$11,735.00, and the improvements to be valued at \$79,490.00 for a total value of \$91,225.00.

242 land to be valued at \$20,360.00, and the improvements to be valued at \$179,010.00 for a total value of \$199,370.00.

243 land to be valued at \$15,760.00, and the improvements to be valued at \$135,990.00 for a total value of \$151,750.00.

244 land to be valued at \$13,630.00, and the improvements to be valued at \$67,165.00 for a total value of \$80,795.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

245 land to be valued at \$17,610.00, and the improvements to be valued at \$75,630.00 for a total value of \$93,240.00.

246 land to be valued at \$11,360.00, and the improvements to be valued at \$53,190.00 for a total value of \$64,550.00.

247 land to be valued at \$0.00, and the improvements to be valued at \$12,965.00 for a total value of \$12,965.00.

248 land to be valued at \$15,975.00, and the improvements to be valued at \$50,185.00 for a total value of \$66,160.00.

249 land to be valued at \$15,000.00, and the improvements to be valued at \$76,590.00 for a total value of \$91,590.00.

250 land to be valued at \$6,000.00, and the improvements to be valued at \$75,895.00 for a total value of \$81,895.00.

251 land to be valued at \$8,520.00, and the improvements to be valued at \$29,570.00 for a total value of \$38,090.00.

252 land to be valued at \$5,540.00, and the improvements to be valued at \$29,870.00 for a total value of \$35,410.00.

253 land to be valued at \$12,675.00, and the improvements to be valued at \$152,725.00 for a total value of \$165,400.00.

254 land to be valued at \$11,340.00, and the improvements to be valued at \$70,390.00 for a total value of \$81,730.00.

255 land to be valued at \$15,000.00, and the improvements to be valued at \$116,000.00 for a total value of \$131,000.00.

256 land to be valued at \$17,720.00, and the improvements to be valued at \$66,110.00 for a total value of \$83,830.00.

257 land to be valued at \$18,045.00, and the improvements to be valued at \$149,240.00 for a total value of \$167,285.00.

258 land to be valued at \$16,105.00, and the improvements to be valued at \$111,695.00 for a total value of \$127,800.00.

259 land to be valued at \$5,680.00, and the improvements to be valued at \$53,770.00 for a total value of \$59,450.00.

260 land to be valued at \$1,095.00, and the improvements to be valued at \$0.00 for a total value of \$1,095.00.

261 land to be valued at \$8,355.00, and the improvements to be valued at \$94,770.00 for a total value of \$103,125.00.

262 land to be valued at \$17,605.00, and the improvements to be valued at \$189,500.00 for a total value of \$207,105.00.

263 land to be valued at \$14,060.00, and the improvements to be valued at \$85,980.00 for a total value of \$100,040.00.

264 land to be valued at \$9,370.00, and the improvements to be valued at \$1,000.00 for a total value of \$10,370.00.

265 land to be valued at \$9,390.00, and the improvements to be valued at \$13,220.00 for a total value of \$22,610.00.

266 land to be valued at \$7,670.00, and the improvements to be valued at \$80,960.00 for a total value of \$88,630.00.

267 land to be valued at \$28,950.00, and the improvements to be valued at \$146,195.00 for a total value of \$175,145.00.

268 land to be valued at \$16,075.00, and the improvements to be valued at \$131,715.00 for a total value of \$147,790.00.

269 land to be valued at \$28,220.00, and the improvements to be valued at \$16,925.00 for a total value of \$45,145.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

270 land to be valued at \$26,105.00, and the improvements to be valued at \$31,490.00 for a total value of \$57,590.00.

271 land to be valued at \$26,105.00, and the improvements to be valued at \$16,185.00 for a total value of \$42,290.00.

272 land to be valued at \$16,200.00, and the improvements to be valued at \$140,230.00 for a total value of \$156,430.00.

273 land to be valued at \$13,420.00, and the improvements to be valued at \$60,725.00 for a total value of \$74,145.00.

274 land to be valued at \$2,365.00, and the improvements to be valued at \$0.00 for a total value of \$2,365.00.

275 land to be valued at \$11,905.00, and the improvements to be valued at \$59,755.00 for a total value of \$71,660.00.

276 land to be valued at \$11,735.00, and the improvements to be valued at \$103,690.00 for a total value of \$115,425.00.

277 land to be valued at \$15,000.00, and the improvements to be valued at \$99,020.00 for a total value of \$114,020.00.

278 land to be valued at \$12,780.00, and the improvements to be valued at \$65,180.00 for a total value of \$77,960.00.

279 land to be valued at \$31,480.00, and the improvements to be valued at for a total value of \$31,480.00.

280 land to be valued at \$3,400.00, and the improvements to be valued at \$117,430.00 for a total value of \$120,830.00.

281 land to be valued at \$13,860.00, and the improvements to be valued at \$34,960.00 for a total value of \$48,820.00.

282 land to be valued at \$9,370.00, and the improvements to be valued at \$83,020.00 for a total value of \$92,390.00.

283 land to be valued at \$14,400.00, and the improvements to be valued at \$112,995.00 for a total value of \$127,395.00.

284 land to be valued at \$12,495.00, and the improvements to be valued at \$76,830.00 for a total value of \$89,325.00.

285 land to be valued at \$18,745.00, and the improvements to be valued at \$75,965.00 for a total value of \$94,710.00.

286 land to be valued at \$66,510.00, and the improvements to be valued at \$6,185.00 for a total value of \$72,695.00.

287 land to be valued at \$11,260.00, and the improvements to be valued at \$14,005.00 for a total value of \$25,265.00.

288 land to be valued at \$9,810.00, and the improvements to be valued at \$155,170.00 for a total value of \$164,980.00.

289 land to be valued at \$11,815.00, and the improvements to be valued at \$115,655.00 for a total value of \$127,470.00.

290 land to be valued at \$14,080.00, and the improvements to be valued at \$110,900.00 for a total value of \$124,980.00.

291 land to be valued at \$5,225.00, and the improvements to be valued at \$0.00 for a total value of \$5,225.00.

292 land to be valued at \$12,000.00, and the improvements to be valued at \$150,635.00 for a total value of \$162,635.00.

293 land to be valued at \$12,000.00, and the improvements to be valued at \$0.00 for a total value of \$12,000.00.

294 land to be valued at \$12,000.00, and the improvements to be valued at \$0.00 for a total value of \$12,000.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

295 land to be valued at \$20,380.00, and the improvements to be valued at \$69,340.00 for a total value of \$89,720.00.

296 land to be valued at \$14,770.00, and the improvements to be valued at \$174,145.00 for a total value of \$188,915.00.

297 land to be valued at \$17,605.00, and the improvements to be valued at \$147,670.00 for a total value of \$165,275.00.

298 land to be valued at \$23,855.00, and the improvements to be valued at \$26,555.00 for a total value of \$50,410.00.

299 land to be valued at \$9,275.00, and the improvements to be valued at \$75,255.00 for a total value of \$84,530.00.

300 land to be valued at \$8,655.00, and the improvements to be valued at \$0.00 for a total value of \$8,655.00.

301 land to be valued at \$32,710.00, and the improvements to be valued at \$19,940.00 for a total value of \$52,650.00.

302 land to be valued at \$18,035.00, and the improvements to be valued at \$0.00 for a total value of \$18,035.00.

303 land to be valued at \$7,990.00, and the improvements to be valued at \$0.00 for a total value of \$7,990.00.

304 land to be valued at \$5,000.00, and the improvements to be valued at \$0.00 for a total value of \$5,000.00.

305 land to be valued at \$162,665.00, and the improvements to be valued at \$0.00 for a total value of \$162,665.00.

306 land to be valued at \$27,720.00, and the improvements to be valued at \$31,360.00 for a total value of \$59,080.00.

307 land to be valued at \$9,390.00, and the improvements to be valued at \$32,495.00 for a total value of \$41,885.00.

308 land to be valued at \$8,520.00, and the improvements to be valued at \$33,065.00 for a total value of \$41,585.00.

309 land to be valued at \$11,360.00, and the improvements to be valued at \$20,775.00 for a total value of \$32,135.00.

310 land to be valued at \$10,790.00, and the improvements to be valued at \$108,795.00 for a total value of \$119,585.00.

311 land to be valued at \$12,780.00, and the improvements to be valued at \$89,620.00 for a total value of \$102,400.00.

312 land to be valued at \$25,560.00, and the improvements to be valued at \$153,750.00 for a total value of \$179,310.00.

313 land to be valued at \$6,250.00, and the improvements to be valued at \$36,055.00 for a total value of \$42,305.00.

314 land to be valued at \$4,560.00, and the improvements to be valued at \$39,220.00 for a total value of \$43,780.00.

315 land to be valued at \$19,200.00, and the improvements to be valued at \$35,915.00 for a total value of \$55,115.00.

316 land to be valued at \$1,520.00, and the improvements to be valued at \$5,370.00 for a total value of \$6,890.00.

317 land to be valued at \$17,665.00, and the improvements to be valued at \$230,785.00 for a total value of \$248,450.00.

318 land to be valued at \$7,670.00, and the improvements to be valued at \$0.00 for a total value of \$7,670.00.

319 land to be valued at \$10,150.00, and the improvements to be valued at \$89,215.00 for a total value of \$99,365.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

320 land to be valued at \$12,495.00, and the improvements to be valued at \$55,985.00 for a total value of \$68,480.00.

321 land to be valued at \$7,950.00, and the improvements to be valued at \$61,330.00 for a total value of \$69,280.00.

322 land to be valued at \$13,140.00, and the improvements to be valued at \$132,755.00 for a total value of \$145,895.00.

323 land to be valued at \$18,955.00, and the improvements to be valued at \$109,415.00 for a total value of \$128,370.00.

324 land to be valued at \$6,825.00, and the improvements to be valued at \$58,800.00 for a total value of \$65,625.00.

325 land to be valued at \$12,495.00, and the improvements to be valued at \$76,570.00 for a total value of \$89,065.00.

326 land to be valued at \$5,680.00, and the improvements to be valued at \$33,865.00 for a total value of \$39,545.00.

327 land to be valued at \$17,040.00, and the improvements to be valued at \$34,515.00 for a total value of \$51,555.00.

328 land to be valued at \$0.00, and the improvements to be valued at \$1,965.00 for a total value of \$1,965.00.

329 land to be valued at \$5,680.00, and the improvements to be valued at \$11,605.00 for a total value of \$17,285.00.

330 land to be valued at \$5,680.00, and the improvements to be valued at \$59,745.00 for a total value of \$65,425.00.

331 land to be valued at \$11,355.00, and the improvements to be valued at \$78,890.00 for a total value of \$90,245.00.

332 land to be valued at \$8,380.00, and the improvements to be valued at \$59,160.00 for a total value of \$67,540.00.

333 land to be valued at \$15,090.00, and the improvements to be valued at \$115,445.00 for a total value of \$130,535.00.

334 land to be valued at \$9,090.00, and the improvements to be valued at \$32,765.00 for a total value of \$41,855.00.

335 land to be valued at \$11,360.00, and the improvements to be valued at \$15,230.00 for a total value of \$26,590.00.

336 land to be valued at \$3,000.00, and the improvements to be valued at \$24,465.00 for a total value of \$27,465.00.

337 land to be valued at \$30,000.00, and the improvements to be valued at \$134,560.00 for a total value of \$164,560.00.

338 land to be valued at \$30,435.00, and the improvements to be valued at \$69,360.00 for a total value of \$99,795.00.

339 land to be valued at \$8,635.00, and the improvements to be valued at \$117,655.00 for a total value of \$126,290.00.

340 land to be valued at \$17,605.00, and the improvements to be valued at \$173,875.00 for a total value of \$191,480.00.

341 land to be valued at \$0.00, and the improvements to be valued at \$26,415.00 for a total value of \$26,415.00.

342 land to be valued at \$7,810.00, and the improvements to be valued at \$37,305.00 for a total value of \$45,115.00.

343 land to be valued at \$27,135.00, and the improvements to be valued at \$114,630.00 for a total value of \$141,765.00.

344 land to be valued at \$12,220.00, and the improvements to be valued at \$47,455.00 for a total value of \$59,675.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

345 land to be valued at \$98,665.00, and the improvements to be valued at \$22,620.00 for a total value of \$121,285.00.

346 land to be valued at \$12,495.00, and the improvements to be valued at \$88,420.00 for a total value of \$100,915.00.

347 land to be valued at \$13,735.00, and the improvements to be valued at \$98,700.00 for a total value of \$112,435.00.

348 land to be valued at \$12,245.00, and the improvements to be valued at \$12,985.00 for a total value of \$25,230.00.

349 land to be valued at \$11,340.00, and the improvements to be valued at \$14,345.00 for a total value of \$25,685.00.

350 land to be valued at \$38,230.00, and the improvements to be valued at \$305,025.00 for a total value of \$343,255.00.

351 land to be valued at \$25,080.00, and the improvements to be valued at \$0.00 for a total value of \$25,080.00.

352 land to be valued at \$25,080.00, and the improvements to be valued at \$0.00 for a total value of \$25,080.00.

353 land to be valued at \$25,170.00, and the improvements to be valued at for a total value of \$25,170.00.

354 land to be valued at \$30,000.00, and the improvements to be valued at for a total value of \$30,000.00.

355 land to be valued at \$30,000.00, and the improvements to be valued at for a total value of \$30,000.00.

356 land to be valued at \$27,170.00, and the improvements to be valued at \$0.00 for a total value of \$27,170.00.

357 land to be valued at \$27,500.00, and the improvements to be valued at \$0.00 for a total value of \$27,500.00.

358 land to be valued at \$27,500.00, and the improvements to be valued at \$0.00 for a total value of \$27,500.00.

359 land to be valued at \$27,500.00, and the improvements to be valued at \$0.00 for a total value of \$27,500.00.

360 land to be valued at \$27,390.00, and the improvements to be valued at \$0.00 for a total value of \$27,390.00.

361 land to be valued at \$27,390.00, and the improvements to be valued at \$0.00 for a total value of \$27,390.00.

362 land to be valued at \$14,105.00, and the improvements to be valued at \$45,145.00 for a total value of \$59,250.00.

363 land to be valued at \$2,250.00, and the improvements to be valued at \$1,545.00 for a total value of \$3,795.00.

364 land to be valued at \$60,960.00, and the improvements to be valued at \$76,635.00 for a total value of \$137,595.00.

365 land to be valued at \$86,850.00, and the improvements to be valued at \$0.00 for a total value of \$86,850.00.

366 land to be valued at \$74,875.00, and the improvements to be valued at \$38,215.00 for a total value of \$113,090.00.

367 land to be valued at \$44,295.00, and the improvements to be valued at \$67,100.00 for a total value of \$111,395.00.

368 land to be valued at \$17,375.00, and the improvements to be valued at \$163,390.00 for a total value of \$180,765.00.

369 land to be valued at \$14,910.00, and the improvements to be valued at \$93,790.00 for a total value of \$108,700.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

370 land to be valued at \$1,805.00, and the improvements to be valued at \$8,255.00 for a total value of \$10,060.00.

371 land to be valued at \$22,500.00, and the improvements to be valued at \$83,970.00 for a total value of \$114,395.00.

372 land to be valued at \$8,520.00, and the improvements to be valued at \$113,410.00 for a total value of \$121,930.00.

373 land to be valued at \$36,000.00, and the improvements to be valued at \$117,745.00 for a total value of \$153,745.00.

374 land to be valued at \$13,610.00, and the improvements to be valued at \$150,260.00 for a total value of \$163,870.00.

375 land to be valued at \$9,625.00, and the improvements to be valued at \$77,865.00 for a total value of \$87,490.00.

376 land to be valued at \$12,140.00, and the improvements to be valued at \$67,960.00 for a total value of \$80,100.00.

377 land to be valued at \$21,515.00, and the improvements to be valued at \$131,545.00 for a total value of \$153,060.00.

378 land to be valued at \$15,555.00, and the improvements to be valued at \$86,985.00 for a total value of \$102,540.00.

379 land to be valued at \$14,915.00, and the improvements to be valued at \$100,670.00 for a total value of \$115,585.00.

380 land to be valued at \$17,880.00, and the improvements to be valued at \$31,880.00 for a total value of \$49,760.00.

381 land to be valued at \$16,200.00, and the improvements to be valued at \$146,715.00 for a total value of \$162,915.00.

382 land to be valued at \$15,000.00, and the improvements to be valued at \$81,045.00 for a total value of \$96,045.00.

383 land to be valued at \$18,000.00, and the improvements to be valued at \$135,000.00 for a total value of \$153,000.00.

384 land to be valued at \$8,520.00, and the improvements to be valued at \$81,640.00 for a total value of \$90,160.00.

385 land to be valued at \$11,970.00, and the improvements to be valued at \$107,615.00 for a total value of \$119,585.00.

386 land to be valued at \$10,480.00, and the improvements to be valued at \$40,690.00 for a total value of \$51,170.00.

387 land to be valued at \$16,175.00, and the improvements to be valued at \$129,005.00 for a total value of \$145,180.00.

388 land to be valued at \$15,000.00, and the improvements to be valued at \$95,875.00 for a total value of \$110,875.00.

389 land to be valued at \$7,695.00, and the improvements to be valued at \$188,130.00 for a total value of \$195,825.00.

390 land to be valued at \$203,565.00, and the improvements to be valued at \$209,955.00 for a total value of \$413,520.00.

391 land to be valued at \$61,435.00, and the improvements to be valued at for a total value of \$61,435.00.

392 land to be valued at \$9,940.00, and the improvements to be valued at for a total value of \$9,940.00.

393 land to be valued at \$9,230.00, and the improvements to be valued at for a total value of \$9,230.00.

394 land to be valued at \$9,945.00, and the improvements to be valued at for a total value of \$9,945.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

395 land to be valued at \$9,940.00, and the improvements to be valued at for a total value of \$9,940.00.

396 land to be valued at \$9,230.00, and the improvements to be valued at for a total value of \$9,230.00.

397 land to be valued at \$9,230.00, and the improvements to be valued at for a total value of \$9,230.00.

398 land to be valued at \$9,965.00, and the improvements to be valued at for a total value of \$9,965.00.

399 land to be valued at \$9,230.00, and the improvements to be valued at for a total value of \$9,230.00.

400 land to be valued at \$9,230.00, and the improvements to be valued at for a total value of \$9,230.00.

401 land to be valued at \$9,230.00, and the improvements to be valued at for a total value of \$9,230.00.

402 land to be valued at \$9,940.00, and the improvements to be valued at for a total value of \$9,940.00.

403 land to be valued at \$13,625.00, and the improvements to be valued at \$82,445.00 for a total value of \$96,070.00.

404 land to be valued at \$15,305.00, and the improvements to be valued at \$189,715.00 for a total value of \$205,020.00.

405 land to be valued at \$16,200.00, and the improvements to be valued at \$120,430.00 for a total value of \$136,630.00.

406 land to be valued at \$12,780.00, and the improvements to be valued at for a total value of \$12,780.00.

407 land to be valued at \$12,780.00, and the improvements to be valued at \$52,365.00 for a total value of \$65,145.00.

408 land to be valued at \$9,370.00, and the improvements to be valued at \$133,555.00 for a total value of \$142,925.00.

409 land to be valued at \$16,270.00, and the improvements to be valued at \$1,815.00 for a total value of \$18,085.00.

410 land to be valued at \$21,125.00, and the improvements to be valued at \$93,370.00 for a total value of \$114,495.00.

411 land to be valued at \$12,570.00, and the improvements to be valued at \$119,680.00 for a total value of \$132,250.00.

412 land to be valued at \$9,940.00, and the improvements to be valued at for a total value of \$9,940.00.

413 land to be valued at \$24,710.00, and the improvements to be valued at \$115,855.00 for a total value of \$140,565.00.

414 land to be valued at \$7,920.00, and the improvements to be valued at \$63,445.00 for a total value of \$71,365.00.

415 land to be valued at \$124,490.00, and the improvements to be valued at \$840.00 for a total value of \$125,330.00.

416 land to be valued at \$9,390.00, and the improvements to be valued at \$107,335.00 for a total value of \$116,725.00.

417 land to be valued at \$15,555.00, and the improvements to be valued at \$42,340.00 for a total value of \$57,895.00.

418 land to be valued at \$2,500.00, and the improvements to be valued at \$70,095.00 for a total value of \$72,595.00.

419 land to be valued at \$6,250.00, and the improvements to be valued at \$28,235.00 for a total value of \$34,485.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

420 land to be valued at \$8,520.00, and the improvements to be valued at \$37,675.00 for a total value of \$46,195.00.

421 land to be valued at \$16,080.00, and the improvements to be valued at \$99,065.00 for a total value of \$115,145.00.

422 land to be valued at \$8,520.00, and the improvements to be valued at \$26,055.00 for a total value of \$34,575.00.

423 land to be valued at \$61,835.00, and the improvements to be valued at for a total value of \$61,835.00.

424 land to be valued at \$129,980.00, and the improvements to be valued at \$40,875.00 for a total value of \$170,855.00.

425 land to be valued at \$39,300.00, and the improvements to be valued at \$149,710.00 for a total value of \$189,010.00.

426 land to be valued at \$10,870.00, and the improvements to be valued at \$91,435.00 for a total value of \$102,305.00.

427 land to be valued at \$13,940.00, and the improvements to be valued at for a total value of \$13,940.00.

428 land to be valued at \$7,930.00, and the improvements to be valued at for a total value of \$7,930.00.

429 land to be valued at \$4,540.00, and the improvements to be valued at \$91,990.00 for a total value of \$96,530.00.

430 land to be valued at \$14,060.00, and the improvements to be valued at \$37,890.00 for a total value of \$51,950.00.

431 land to be valued at \$18,745.00, and the improvements to be valued at \$57,440.00 for a total value of \$76,185.00.

432 land to be valued at \$44,305.00, and the improvements to be valued at \$36,700.00 for a total value of \$81,005.00.

433 land to be valued at \$23,645.00, and the improvements to be valued at \$90,915.00 for a total value of \$114,560.00.

434 land to be valued at \$16,080.00, and the improvements to be valued at \$90,470.00 for a total value of \$106,550.00.

435 land to be valued at \$126,350.00, and the improvements to be valued at \$217,585.00 for a total value of \$343,935.00.

436 land to be valued at , and the improvements to be valued at \$9,940.00 for a total value of \$9,940.00.

437 land to be valued at \$13,625.00, and the improvements to be valued at \$59,045.00 for a total value of \$72,670.00.

438 land to be valued at \$99,000.00, and the improvements to be valued at \$981,780.00 for a total value of \$1,080,780.00.

439 land to be valued at \$26,675.00, and the improvements to be valued at \$76,780.00 for a total value of \$103,455.00.

440 land to be valued at \$22,500.00, and the improvements to be valued at \$108,455.00 for a total value of \$130,955.00.

441 land to be valued at \$9,655.00, and the improvements to be valued at \$108,790.00 for a total value of \$118,445.00.

442 land to be valued at \$5,960.00, and the improvements to be valued at \$57,735.00 for a total value of \$63,695.00.

443 land to be valued at \$6,470.00, and the improvements to be valued at \$29,180.00 for a total value of \$35,650.00.

444 land to be valued at \$16,200.00, and the improvements to be valued at \$122,925.00 for a total value of \$139,125.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

445 land to be valued at \$5,670.00, and the improvements to be valued at \$28,515.00 for a total value of \$34,185.00.

446 land to be valued at \$8,505.00, and the improvements to be valued at \$33,435.00 for a total value of \$41,940.00.

447 land to be valued at \$3,545.00, and the improvements to be valued at \$53,585.00 for a total value of \$57,130.00.

448 land to be valued at \$7,090.00, and the improvements to be valued at \$71,885.00 for a total value of \$78,975.00.

449 land to be valued at \$7,090.00, and the improvements to be valued at \$18,525.00 for a total value of \$25,615.00.

450 land to be valued at \$4,605.00, and the improvements to be valued at \$29,610.00 for a total value of \$34,215.00.

451 land to be valued at \$8,830.00, and the improvements to be valued at \$99,765.00 for a total value of \$108,595.00.

452 land to be valued at \$13,500.00, and the improvements to be valued at \$126,885.00 for a total value of \$140,385.00.

453 land to be valued at \$10,110.00, and the improvements to be valued at \$84,650.00 for a total value of \$94,760.00.

454 land to be valued at \$8,815.00, and the improvements to be valued at for a total value of \$8,815.00.

Tyson Fresh Meats.

455 land to be valued at \$1,460,290.00, and the improvements to be valued at \$23,844,670.00 for a total value of \$25,304,960.00.

456 land to be valued at \$8,520.00, and the improvements to be valued at \$51,750.00 for a total value of \$60,270.00.

457 land to be valued at \$16,140.00, and the improvements to be valued at \$46,340.00 for a total value of \$62,480.00.

458 land to be valued at \$18,000.00, and the improvements to be valued at \$106,095.00 for a total value of \$124,095.00.

459 land to be valued at \$22,680.00, and the improvements to be valued at \$28,950.00 for a total value of \$51,630.00.

460 land to be valued at \$8,520.00, and the improvements to be valued at \$82,525.00 for a total value of \$91,045.00.

461 land to be valued at \$15,620.00, and the improvements to be valued at \$18,835.00 for a total value of \$34,455.00.

462 land to be valued at \$12,355.00, and the improvements to be valued at \$58,790.00 for a total value of \$71,145.00.

463 land to be valued at \$63,055.00, and the improvements to be valued at \$72,735.00 for a total value of \$135,790.00.

464 land to be valued at , and the improvements to be valued at \$48,740.00 for a total value of \$48,740.00.

465 land to be valued at \$10,795.00, and the improvements to be valued at for a total value of \$10,795.00.

466 land to be valued at \$10,650.00, and the improvements to be valued at \$64,510.00 for a total value of \$75,160.00.

467 land to be valued at \$1,535.00, and the improvements to be valued at for a total value of \$1,535.00.

468 land to be valued at \$35,805.00, and the improvements to be valued at \$155,260.00 for a total value of \$191,065.00.

469 land to be valued at \$15,000.00, and the improvements to be valued at \$64,085.00 for a total value of \$79,085.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

470 land to be valued at \$12,695.00, and the improvements to be valued at \$62,015.00 for a total value of \$74,710.00.

471 land to be valued at \$9,030.00, and the improvements to be valued at \$59,735.00 for a total value of \$68,765.00.

472 land to be valued at \$14,060.00, and the improvements to be valued at \$82,045.00 for a total value of \$96,105.00.

473 land to be valued at \$16,040.00, and the improvements to be valued at \$34,610.00 for a total value of \$50,650.00.

474 land to be valued at \$2,500.00, and the improvements to be valued at \$63,150.00 for a total value of \$65,650.00.

475 land to be valued at \$17,465.00, and the improvements to be valued at \$158,160.00 for a total value of \$175,625.00.

476 land to be valued at \$4,080.00, and the improvements to be valued at for a total value of \$4,080.00.

477 land to be valued at \$22,680.00, and the improvements to be valued at \$45,175.00 for a total value of \$67,855.00.

478 land to be valued at \$12,495.00, and the improvements to be valued at \$67,145.00 for a total value of \$79,640.00.

479 land to be valued at \$17,605.00, and the improvements to be valued at \$114,905.00 for a total value of \$132,510.00.

480 land to be valued at \$14,200.00, and the improvements to be valued at \$125,325.00 for a total value of \$139,525.00.

481 land to be valued at \$10,480.00, and the improvements to be valued at \$53,490.00 for a total value of \$63,970.00.

482 land to be valued at \$11,735.00, and the improvements to be valued at \$242,670.00 for a total value of \$254,405.00.

483 land to be valued at \$11,340.00, and the improvements to be valued at \$72,095.00 for a total value of \$83,435.00.

484 land to be valued at \$16,075.00, and the improvements to be valued at \$156,715.00 for a total value of \$172,790.00.

485 land to be valued at \$7,810.00, and the improvements to be valued at \$33,670.00 for a total value of \$41,480.00.

486 land to be valued at \$5,680.00, and the improvements to be valued at \$18,570.00 for a total value of \$24,250.00.

487 land to be valued at \$5,680.00, and the improvements to be valued at \$20,895.00 for a total value of \$26,575.00.

488 land to be valued at \$5,680.00, and the improvements to be valued at \$17,945.00 for a total value of \$23,625.00.

489 land to be valued at \$5,680.00, and the improvements to be valued at \$42,085.00 for a total value of \$47,765.00.

490 land to be valued at \$135,605.00, and the improvements to be valued at \$43,840.00 for a total value of \$179,445.00.

491 land to be valued at \$15,555.00, and the improvements to be valued at \$35,525.00 for a total value of \$51,080.00.

492 land to be valued at \$127,155.00, and the improvements to be valued at \$51,765.00 for a total value of \$178,920.00.

493 land to be valued at \$19,170.00, and the improvements to be valued at \$78,210.00 for a total value of \$97,380.00.

494 land to be valued at \$9,810.00, and the improvements to be valued at \$95,575.00 for a total value of \$105,385.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

495 land to be valued at \$2,255.00, and the improvements to be valued at \$30,895.00 for a total value of \$33,150.00.

496 land to be valued at \$18,105.00, and the improvements to be valued at \$65,770.00 for a total value of \$83,875.00.

497 land to be valued at \$2,630.00, and the improvements to be valued at \$88,855.00 for a total value of \$91,485.00.

498 land to be valued at \$124,375.00, and the improvements to be valued at \$74,330.00 for a total value of \$198,705.00.

499 land to be valued at \$5,680.00, and the improvements to be valued at \$50,215.00 for a total value of \$55,895.00.

500 land to be valued at \$15,270.00, and the improvements to be valued at \$82,300.00 for a total value of \$97,570.00.

501 land to be valued at \$10,375.00, and the improvements to be valued at \$77,735.00 for a total value of \$88,110.00.

502 land to be valued at \$7,020.00, and the improvements to be valued at \$130,340.00 for a total value of \$137,360.00.

503 land to be valued at \$19,560.00, and the improvements to be valued at \$117,225.00 for a total value of \$136,785.00.

504 land to be valued at \$19,690.00, and the improvements to be valued at \$65,845.00 for a total value of \$85,535.00.

505 land to be valued at \$17,950.00, and the improvements to be valued at \$64,815.00 for a total value of \$82,765.00.

506 land to be valued at \$12,260.00, and the improvements to be valued at \$41,570.00 for a total value of \$53,830.00.

507 land to be valued at \$37,485.00, and the improvements to be valued at \$73,145.00 for a total value of \$110,630.00.

508 land to be valued at \$6,250.00, and the improvements to be valued at \$63,595.00 for a total value of \$69,845.00.

509 land to be valued at \$16,075.00, and the improvements to be valued at \$138,820.00 for a total value of \$154,895.00.

510 land to be valued at \$14,060.00, and the improvements to be valued at \$112,895.00 for a total value of \$126,955.00.

511 land to be valued at \$7,950.00, and the improvements to be valued at \$72,300.00 for a total value of \$80,250.00.

512 land to be valued at \$13,180.00, and the improvements to be valued at for a total value of \$13,180.00.

513 land to be valued at \$6,815.00, and the improvements to be valued at \$123,220.00 for a total value of \$130,035.00.

514 land to be valued at \$3,325.00, and the improvements to be valued at for a total value of \$3,325.00.

515 land to be valued at \$28,265.00, and the improvements to be valued at for a total value of \$28,265.00.

516 land to be valued at \$34,725.00, and the improvements to be valued at \$256,205.00 for a total value of \$290,930.00.

517 land to be valued at \$20,825.00, and the improvements to be valued at for a total value of \$20,825.00.

518 land to be valued at \$2,000.00, and the improvements to be valued at for a total value of \$2,000.00.

519 land to be valued at \$2,000.00, and the improvements to be valued at for a total value of \$2,000.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

520 land to be valued at \$8,330.00, and the improvements to be valued at for a total value of \$8,330.00.

521 land to be valued at \$12,355.00, and the improvements to be valued at \$108,890.00 for a total value of \$121,245.00.

522 land to be valued at \$9,480.00, and the improvements to be valued at \$183,310.00 for a total value of \$192,790.00.

523 land to be valued at \$6,250.00, and the improvements to be valued at \$44,885.00 for a total value of \$51,135.00.

524 land to be valued at \$6,250.00, and the improvements to be valued at \$48,900.00 for a total value of \$55,150.00.

525 land to be valued at \$6,815.00, and the improvements to be valued at \$93,585.00 for a total value of \$100,400.00.

526 land to be valued at \$3,325.00, and the improvements to be valued at for a total value of \$3,325.00.

527 land to be valued at \$13,080.00, and the improvements to be valued at \$59,450.00 for a total value of \$72,530.00.

528 land to be valued at \$10,160.00, and the improvements to be valued at \$70,380.00 for a total value of \$80,540.00.

529 land to be valued at \$11,735.00, and the improvements to be valued at \$43,720.00 for a total value of \$55,455.00.

530 land to be valued at \$18,980.00, and the improvements to be valued at \$117,545.00 for a total value of \$136,525.00.

531 land to be valued at \$44,730.00, and the improvements to be valued at \$82,360.00 for a total value of \$127,090.00.

532 land to be valued at \$10,010.00, and the improvements to be valued at \$79,970.00 for a total value of \$89,980.00.

533 land to be valued at \$11,355.00, and the improvements to be valued at \$12,180.00 for a total value of \$23,535.00.

534 land to be valued at \$14,050.00, and the improvements to be valued at \$70,790.00 for a total value of \$84,840.00.

535 land to be valued at \$14,125.00, and the improvements to be valued at \$93,520.00 for a total value of \$107,645.00.

536 land to be valued at \$10,800.00, and the improvements to be valued at \$148,340.00 for a total value of \$159,140.00.

537 land to be valued at \$14,590.00, and the improvements to be valued at \$92,675.00 for a total value of \$107,265.00.

538 land to be valued at \$9,230.00, and the improvements to be valued at \$88,805.00 for a total value of \$98,035.00.

539 land to be valued at \$10,200.00, and the improvements to be valued at for a total value of \$10,200.00.

540 land to be valued at \$1,640.00, and the improvements to be valued at for a total value of \$1,640.00.

541 land to be valued at \$6,250.00, and the improvements to be valued at \$60,620.00 for a total value of \$66,870.00.

542 land to be valued at \$18,000.00, and the improvements to be valued at \$192,875.00 for a total value of \$210,875.00.

543 land to be valued at \$544,390.00, and the improvements to be valued at for a total value of \$544,390.00.

544 land to be valued at \$9,370.00, and the improvements to be valued at \$91,015.00 for a total value of \$100,385.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

545 land to be valued at \$21,580.00, and the improvements to be valued at \$62,745.00 for a total value of \$84,325.00.

546 land to be valued at \$11,360.00, and the improvements to be valued at \$67,135.00 for a total value of \$78,495.00.

547 land to be valued at \$17,100.00, and the improvements to be valued at \$129,600.00 for a total value of \$146,700.00.

548 land to be valued at \$15,300.00, and the improvements to be valued at \$157,835.00 for a total value of \$173,135.00.

549 land to be valued at \$12,065.00, and the improvements to be valued at \$13,050.00 for a total value of \$25,115.00.

550 land to be valued at \$11,340.00, and the improvements to be valued at \$75,605.00 for a total value of \$86,945.00.

551 land to be valued at \$23,400.00, and the improvements to be valued at \$205,935.00 for a total value of \$229,335.00.

552 land to be valued at \$15,490.00, and the improvements to be valued at \$120,205.00 for a total value of \$135,695.00.

553 land to be valued at \$11,080.00, and the improvements to be valued at \$81,755.00 for a total value of \$92,835.00.

554 land to be valued at \$4,540.00, and the improvements to be valued at \$138,900.00 for a total value of \$143,440.00.

555 land to be valued at \$10,090.00, and the improvements to be valued at \$136,440.00 for a total value of \$146,530.00.

556 land to be valued at \$26,680.00, and the improvements to be valued at \$116,155.00 for a total value of \$142,835.00.

557 land to be valued at \$16,200.00, and the improvements to be valued at \$209,225.00 for a total value of \$225,425.00.

558 land to be valued at \$24,410.00, and the improvements to be valued at \$218,505.00 for a total value of \$242,915.00.

559 land to be valued at \$22,525.00, and the improvements to be valued at \$223,725.00 for a total value of \$246,250.00.

560 land to be valued at \$17,100.00, and the improvements to be valued at \$180,940.00 for a total value of \$198,040.00.

561 land to be valued at \$34,880.00, and the improvements to be valued at \$104,265.00 for a total value of \$139,145.00.

562 land to be valued at \$103,580.00, and the improvements to be valued at \$79,990.00 for a total value of \$183,570.00.

563 land to be valued at \$16,615.00, and the improvements to be valued at \$64,815.00 for a total value of \$81,430.00.

564 land to be valued at \$11,785.00, and the improvements to be valued at \$114,930.00 for a total value of \$126,715.00.

565 land to be valued at \$9,695.00, and the improvements to be valued at \$101,630.00 for a total value of \$111,325.00.

566 land to be valued at \$10,585.00, and the improvements to be valued at \$53,035.00 for a total value of \$63,620.00.

567 land to be valued at \$15,090.00, and the improvements to be valued at for a total value of \$15,090.00.

568 land to be valued at \$16,725.00, and the improvements to be valued at \$47,705.00 for a total value of \$64,430.00.

569 land to be valued at \$14,940.00, and the improvements to be valued at \$147,120.00 for a total value of \$162,060.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

570 land to be valued at \$12,780.00, and the improvements to be valued at \$67,150.00 for a total value of \$79,930.00.

571 land to be valued at \$15,630.00, and the improvements to be valued at \$110,675.00 for a total value of \$126,305.00.

572 land to be valued at \$17,605.00, and the improvements to be valued at \$127,930.00 for a total value of \$145,535.00.

573 land to be valued at \$6,975.00, and the improvements to be valued at \$130,215.00 for a total value of \$137,190.00.

574 land to be valued at \$10,200.00, and the improvements to be valued at \$157,595.00 for a total value of \$167,795.00.

575 land to be valued at \$7,130.00, and the improvements to be valued at \$55,965.00 for a total value of \$63,095.00.

576 land to be valued at \$30,600.00, and the improvements to be valued at \$325,295.00 for a total value of \$355,895.00.

577 land to be valued at \$0.00, and the improvements to be valued at \$15,705.00 for a total value of \$15,705.00.

578 land to be valued at \$8,235.00, and the improvements to be valued at \$76,005.00 for a total value of \$84,240.00.

579 land to be valued at \$9,930.00, and the improvements to be valued at \$126,680.00 for a total value of \$136,610.00.

580 land to be valued at \$13,390.00, and the improvements to be valued at \$54,440.00 for a total value of \$67,830.00.

581 land to be valued at \$25,000.00, and the improvements to be valued at for a total value of \$25,000.00.

582 land to be valued at \$25,000.00, and the improvements to be valued at for a total value of \$25,000.00.

583 land to be valued at \$14,200.00, and the improvements to be valued at \$70,515.00 for a total value of \$84,715.00.

584 land to be valued at \$13,615.00, and the improvements to be valued at \$54,160.00 for a total value of \$67,775.00.

585 land to be valued at \$10,565.00, and the improvements to be valued at \$57,780.00 for a total value of \$68,345.00.

586 land to be valued at \$10,365.00, and the improvements to be valued at \$93,315.00 for a total value of \$103,680.00.

587 land to be valued at \$57,775.00, and the improvements to be valued at \$28,020.00 for a total value of \$85,795.00.

588 land to be valued at \$11,645.00, and the improvements to be valued at \$85,300.00 for a total value of \$96,945.00.

589 land to be valued at \$11,970.00, and the improvements to be valued at \$104,250.00 for a total value of \$116,220.00.

590 land to be valued at \$11,525.00, and the improvements to be valued at \$57,345.00 for a total value of \$68,870.00.

591 land to be valued at \$1,525.00, and the improvements to be valued at \$51,740.00 for a total value of \$53,265.00.

592 land to be valued at \$5,870.00, and the improvements to be valued at for a total value of \$5,870.00.

593 land to be valued at \$8,945.00, and the improvements to be valued at \$89,610.00 for a total value of \$98,555.00.

594 land to be valued at \$9,625.00, and the improvements to be valued at for a total value of \$9,625.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

595 land to be valued at \$9,625.00, and the improvements to be valued at \$59,130.00 for a total value of \$68,755.00.

596 land to be valued at \$15,125.00, and the improvements to be valued at \$85,305.00 for a total value of \$100,430.00.

597 land to be valued at \$17,040.00, and the improvements to be valued at \$60,130.00 for a total value of \$77,170.00.

598 land to be valued at \$5,500.00, and the improvements to be valued at \$42,755.00 for a total value of \$48,255.00.

599 land to be valued at \$10,935.00, and the improvements to be valued at \$171,305.00 for a total value of \$182,240.00.

600 land to be valued at \$12,960.00, and the improvements to be valued at \$157,160.00 for a total value of \$170,120.00.

601 land to be valued at \$10,070.00, and the improvements to be valued at \$8,600.00 for a total value of \$18,670.00.

602 land to be valued at , and the improvements to be valued at \$5,715.00 for a total value of \$5,715.00.

603 land to be valued at \$3,415.00, and the improvements to be valued at \$119,360.00 for a total value of \$122,775.00.

604 land to be valued at \$20,380.00, and the improvements to be valued at \$27,540.00 for a total value of \$47,920.00.

605 land to be valued at \$21,025.00, and the improvements to be valued at \$168,590.00 for a total value of \$189,615.00.

606 land to be valued at \$8,550.00, and the improvements to be valued at \$107,835.00 for a total value of \$116,385.00.

607 land to be valued at \$17,040.00, and the improvements to be valued at \$83,910.00 for a total value of \$100,950.00.

608 land to be valued at \$17,605.00, and the improvements to be valued at \$179,540.00 for a total value of \$197,145.00.

609 land to be valued at \$30,145.00, and the improvements to be valued at \$43,575.00 for a total value of \$73,720.00.

610 land to be valued at \$5,680.00, and the improvements to be valued at \$74,565.00 for a total value of \$80,245.00.

611 land to be valued at \$15,975.00, and the improvements to be valued at \$120,275.00 for a total value of \$136,250.00.

612 land to be valued at \$15,755.00, and the improvements to be valued at \$77,585.00 for a total value of \$93,340.00.

613 land to be valued at \$16,430.00, and the improvements to be valued at \$132,090.00 for a total value of \$148,520.00.

614 land to be valued at \$18,000.00, and the improvements to be valued at \$119,340.00 for a total value of \$137,340.00.

615 land to be valued at \$13,500.00, and the improvements to be valued at \$88,805.00 for a total value of \$102,305.00.

616 land to be valued at \$9,370.00, and the improvements to be valued at \$36,060.00 for a total value of \$45,430.00.

617 land to be valued at \$0.00, and the improvements to be valued at \$3,860.00 for a total value of \$3,860.00.

618 land to be valued at \$0.00, and the improvements to be valued at \$2,550.00 for a total value of \$2,550.00.

619 land to be valued at \$16,360.00, and the improvements to be valued at \$49,235.00 for a total value of \$65,595.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

620 land to be valued at \$9,370.00, and the improvements to be valued at \$42,360.00 for a total value of \$51,730.00.

621 land to be valued at \$6,250.00, and the improvements to be valued at \$0.00 for a total value of \$6,250.00.

622 land to be valued at \$26,900.00, and the improvements to be valued at \$102,165.00 for a total value of \$129,065.00.

623 land to be valued at \$7,270.00, and the improvements to be valued at \$75,795.00 for a total value of \$83,065.00.

624 land to be valued at \$5,450.00, and the improvements to be valued at \$85,405.00 for a total value of \$90,855.00.

625 land to be valued at \$20,235.00, and the improvements to be valued at \$102,210.00 for a total value of \$122,445.00.

626 land to be valued at \$15,000.00, and the improvements to be valued at \$86,085.00 for a total value of \$101,085.00.

627 land to be valued at \$18,625.00, and the improvements to be valued at \$132,300.00 for a total value of \$150,925.00.

628 land to be valued at \$11,340.00, and the improvements to be valued at \$96,120.00 for a total value of \$107,460.00.

629 land to be valued at \$15,290.00, and the improvements to be valued at \$133,210.00 for a total value of \$148,500.00.

630 land to be valued at \$4,455.00, and the improvements to be valued at \$26,300.00 for a total value of \$30,755.00.

631 land to be valued at \$2,905.00, and the improvements to be valued at \$0.00 for a total value of \$2,905.00.

632 land to be valued at \$9,800.00, and the improvements to be valued at \$73,195.00 for a total value of \$82,995.00.

633 land to be valued at \$13,915.00, and the improvements to be valued at \$73,225.00 for a total value of \$87,140.00.

634 land to be valued at \$14,145.00, and the improvements to be valued at \$83,020.00 for a total value of \$97,165.00.

635 land to be valued at \$22,580.00, and the improvements to be valued at \$56,175.00 for a total value of \$78,755.00.

636 land to be valued at \$9,390.00, and the improvements to be valued at \$53,085.00 for a total value of \$62,475.00.

637 land to be valued at \$108,970.00, and the improvements to be valued at \$189,700.00 for a total value of \$298,670.00.

638 land to be valued at \$18,960.00, and the improvements to be valued at \$149,545.00 for a total value of \$168,505.00.

639 land to be valued at \$8,235.00, and the improvements to be valued at \$93,470.00 for a total value of \$101,705.00.

640 land to be valued at \$15,770.00, and the improvements to be valued at \$39,210.00 for a total value of \$54,980.00.

641 land to be valued at \$17,575.00, and the improvements to be valued at \$235,375.00 for a total value of \$252,950.00.

642 land to be valued at \$23,465.00, and the improvements to be valued at \$245.00 for a total value of \$23,710.00.

643 land to be valued at \$1,265.00, and the improvements to be valued at \$53,510.00 for a total value of \$54,775.00.

644 land to be valued at \$7,810.00, and the improvements to be valued at \$75,990.00 for a total value of \$83,800.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

645 land to be valued at \$13,170.00, and the improvements to be valued at \$185,830.00 for a total value of \$199,000.00.

646 land to be valued at \$10,630.00, and the improvements to be valued at \$62,615.00 for a total value of \$73,245.00.

647 land to be valued at \$8,520.00, and the improvements to be valued at \$73,790.00 for a total value of \$82,310.00.

648 land to be valued at \$18,820.00, and the improvements to be valued at \$3,385.00 for a total value of \$22,205.00.

649 land to be valued at \$19,950.00, and the improvements to be valued at \$89,380.00 for a total value of \$109,330.00.

650 land to be valued at \$8,110.00, and the improvements to be valued at \$111,030.00 for a total value of \$119,140.00.

651 land to be valued at \$11,005.00, and the improvements to be valued at \$50,575.00 for a total value of \$61,580.00.

652 land to be valued at \$11,265.00, and the improvements to be valued at \$87,755.00 for a total value of \$99,020.00.

653 land to be valued at \$11,665.00, and the improvements to be valued at \$92,500.00 for a total value of \$104,165.00.

654 land to be valued at \$44,395.00, and the improvements to be valued at \$47,305.00 for a total value of \$91,700.00.

655 land to be valued at \$39,040.00, and the improvements to be valued at \$233,900.00 for a total value of \$272,940.00.

656 land to be valued at \$29,290.00, and the improvements to be valued at \$18,065.00 for a total value of \$47,355.00.

657 land to be valued at \$13,135.00, and the improvements to be valued at \$85,785.00 for a total value of \$98,920.00.

658 land to be valued at \$34,925.00, and the improvements to be valued at \$0.00 for a total value of \$34,925.00.

659 land to be valued at \$14,705.00, and the improvements to be valued at \$108,385.00 for a total value of \$123,090.00.

660 land to be valued at \$12,755.00, and the improvements to be valued at \$160,970.00 for a total value of \$173,725.00.

661 land to be valued at \$13,655.00, and the improvements to be valued at \$62,865.00 for a total value of \$76,520.00.

662 land to be valued at \$16,695.00, and the improvements to be valued at \$77,620.00 for a total value of \$94,315.00.

663 land to be valued at \$11,735.00, and the improvements to be valued at \$119,175.00 for a total value of \$130,910.00.

664 land to be valued at \$29,715.00, and the improvements to be valued at \$195,870.00 for a total value of \$225,585.00.

665 land to be valued at \$24,375.00, and the improvements to be valued at \$131,465.00 for a total value of \$155,840.00.

666 land to be valued at \$18,000.00, and the improvements to be valued at \$133,820.00 for a total value of \$151,820.00.

667 land to be valued at \$21,060.00, and the improvements to be valued at \$274,480.00 for a total value of \$295,540.00.

668 land to be valued at \$22,105.00, and the improvements to be valued at \$81,415.00 for a total value of \$103,520.00.

669 land to be valued at \$21,885.00, and the improvements to be valued at \$30,420.00 for a total value of \$52,305.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

670 land to be valued at \$9,200.00, and the improvements to be valued at \$170,590.00 for a total value of \$179,790.00.

671 land to be valued at \$4,260.00, and the improvements to be valued at \$20,450.00 for a total value of \$24,710.00.

672 land to be valued at \$18,745.00, and the improvements to be valued at \$47,715.00 for a total value of \$66,460.00.

673 land to be valued at \$18,530.00, and the improvements to be valued at \$90,330.00 for a total value of \$108,860.00.

674 land to be valued at \$12,350.00, and the improvements to be valued at \$169,970.00 for a total value of \$182,320.00.

675 land to be valued at \$13,635.00, and the improvements to be valued at \$44,000.00 for a total value of \$57,635.00.

676 land to be valued at \$22,680.00, and the improvements to be valued at \$85,255.00 for a total value of \$107,935.00.

677 land to be valued at \$9,390.00, and the improvements to be valued at \$83,215.00 for a total value of \$92,605.00.

678 land to be valued at \$7,560.00, and the improvements to be valued at \$0.00 for a total value of \$7,560.00.

679 land to be valued at \$12,095.00, and the improvements to be valued at \$66,210.00 for a total value of \$78,305.00.

680 land to be valued at \$22,680.00, and the improvements to be valued at \$23,315.00 for a total value of \$45,995.00.

681 land to be valued at \$19,275.00, and the improvements to be valued at \$176,075.00 for a total value of \$195,350.00.

682 land to be valued at \$30,030.00, and the improvements to be valued at \$75,265.00 for a total value of \$105,295.00.

683 land to be valued at \$13,205.00, and the improvements to be valued at \$94,295.00 for a total value of \$107,500.00.

684 land to be valued at \$20,380.00, and the improvements to be valued at \$83,245.00 for a total value of \$103,625.00.

685 land to be valued at \$193,320.00, and the improvements to be valued at \$6,531,840.00 for a total value of \$6,725,160.00.

686 land to be valued at \$13,315.00, and the improvements to be valued at \$142,360.00 for a total value of \$155,675.00.

687 land to be valued at \$14,200.00, and the improvements to be valued at \$186,665.00 for a total value of \$200,865.00.

688 land to be valued at \$17,040.00, and the improvements to be valued at \$84,085.00 for a total value of \$101,125.00.

689 land to be valued at \$10,560.00, and the improvements to be valued at \$139,695.00 for a total value of \$150,255.00.

690 land to be valued at \$0.00, and the improvements to be valued at \$19,085.00 for a total value of \$19,085.00.

691 land to be valued at \$13,075.00, and the improvements to be valued at \$58,550.00 for a total value of \$71,625.00.

692 land to be valued at \$32,560.00, and the improvements to be valued at \$100,965.00 for a total value of \$133,525.00.

693 land to be valued at \$11,340.00, and the improvements to be valued at \$66,095.00 for a total value of \$77,435.00.

694 land to be valued at \$18,400.00, and the improvements to be valued at \$77,420.00 for a total value of \$95,820.00.

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695 land to be valued at \$11,265.00, and the improvements to be valued at \$116,890.00 for a total value of \$128,155.00.

696 land to be valued at \$0.00, and the improvements to be valued at \$7,830.00 for a total value of \$7,830.00.

697 land to be valued at \$6,675.00, and the improvements to be valued at \$26,935.00 for a total value of \$33,610.00.

698 land to be valued at \$25,560.00, and the improvements to be valued at \$152,135.00 for a total value of \$177,695.00.

699 land to be valued at \$8,045.00, and the improvements to be valued at \$80,735.00 for a total value of \$88,780.00.

700 land to be valued at \$7,090.00, and the improvements to be valued at \$85,110.00 for a total value of \$92,200.00.

701 land to be valued at \$15,255.00, and the improvements to be valued at \$102,540.00 for a total value of \$117,795.00.

702 land to be valued at \$12,495.00, and the improvements to be valued at \$75,115.00 for a total value of \$87,610.00.

703 land to be valued at \$17,605.00, and the improvements to be valued at \$177,175.00 for a total value of \$194,780.00.

704 land to be valued at \$9,230.00, and the improvements to be valued at \$97,170.00 for a total value of \$106,400.00.

705 land to be valued at \$5,680.00, and the improvements to be valued at \$30,275.00 for a total value of \$35,955.00.

706 land to be valued at \$12,910.00, and the improvements to be valued at \$87,900.00 for a total value of \$100,810.00.

707 land to be valued at \$11,355.00, and the improvements to be valued at \$102,805.00 for a total value of \$114,160.00.

708 land to be valued at \$21,000.00, and the improvements to be valued at \$117,440.00 for a total value of \$138,440.00.

709 land to be valued at \$6,250.00, and the improvements to be valued at \$93,050.00 for a total value of \$99,300.00.

710 land to be valued at \$17,210.00, and the improvements to be valued at \$43,190.00 for a total value of \$60,400.00.

711 land to be valued at \$11,785.00, and the improvements to be valued at \$111,605.00 for a total value of \$123,390.00.

712 land to be valued at \$35,800.00, and the improvements to be valued at \$213,565.00 for a total value of \$249,365.00.

713 land to be valued at \$9,390.00, and the improvements to be valued at \$79,280.00 for a total value of \$88,670.00.

714 land to be valued at \$9,035.00, and the improvements to be valued at \$52,960.00 for a total value of \$61,995.00.

715 land to be valued at , and the improvements to be valued at for a total value of \$0.00.

716 land to be valued at \$16,875.00, and the improvements to be valued at \$62,665.00 for a total value of \$79,540.00.

717 land to be valued at \$15,640.00, and the improvements to be valued at \$76,490.00 for a total value of \$92,130.00.

718 land to be valued at \$8,235.00, and the improvements to be valued at \$85,190.00 for a total value of \$93,425.00.

719 land to be valued at \$14,400.00, and the improvements to be valued at \$118,460.00 for a total value of \$132,860.00.

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720 land to be valued at \$52,825.00, and the improvements to be valued at \$113,425.00 for a total value of \$166,250.00.

721 land to be valued at \$26,170.00, and the improvements to be valued at \$36,130.00 for a total value of \$62,300.00.

722 land to be valued at \$17,285.00, and the improvements to be valued at \$186,635.00 for a total value of \$203,920.00.

723 land to be valued at \$42,615.00, and the improvements to be valued at \$68,990.00 for a total value of \$111,605.00.

724 land to be valued at \$16,125.00, and the improvements to be valued at \$54,170.00 for a total value of \$70,295.00.

725 land to be valued at \$138,805.00, and the improvements to be valued at \$1,345.00 for a total value of \$140,150.00.

726 land to be valued at \$10,935.00, and the improvements to be valued at \$87,325.00 for a total value of \$98,260.00.

727 land to be valued at \$12,095.00, and the improvements to be valued at \$71,970.00 for a total value of \$84,065.00.

728 land to be valued at \$103,630.00, and the improvements to be valued at \$46,140.00 for a total value of \$149,770.00.

729 land to be valued at \$28,890.00, and the improvements to be valued at \$0.00 for a total value of \$28,890.00.

730 land to be valued at \$28,065.00, and the improvements to be valued at \$93,470.00 for a total value of \$121,535.00.

731 land to be valued at \$80,440.00, and the improvements to be valued at \$0.00 for a total value of \$80,440.00.

732 land to be valued at \$42,755.00, and the improvements to be valued at \$0.00 for a total value of \$42,755.00.

733 land to be valued at \$130,855.00, and the improvements to be valued at \$126,885.00 for a total value of \$257,740.00.

734 land to be valued at \$91,225.00, and the improvements to be valued at \$0.00 for a total value of \$91,225.00.

735 land to be valued at \$115,660.00, and the improvements to be valued at \$0.00 for a total value of \$115,660.00.

736 land to be valued at \$13,390.00, and the improvements to be valued at \$152,420.00 for a total value of \$165,810.00.

737 land to be valued at \$166,855.00, and the improvements to be valued at \$236,370.00 for a total value of \$403,225.00.

738 land to be valued at \$12,440.00, and the improvements to be valued at \$0.00 for a total value of \$12,440.00.

739 land to be valued at \$10,255.00, and the improvements to be valued at \$68,665.00 for a total value of \$78,920.00.

740 land to be valued at \$16,490.00, and the improvements to be valued at \$39,485.00 for a total value of \$55,975.00.

741 land to be valued at \$19,695.00, and the improvements to be valued at \$154,640.00 for a total value of \$174,335.00.

742 land to be valued at \$11,360.00, and the improvements to be valued at \$55,875.00 for a total value of \$67,235.00.

743 land to be valued at \$8,545.00, and the improvements to be valued at \$31,030.00 for a total value of \$39,575.00.

744 land to be valued at \$9,390.00, and the improvements to be valued at \$103,735.00 for a total value of \$113,125.00.

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745 land to be valued at \$11,360.00, and the improvements to be valued at \$28,695.00 for a total value of \$40,055.00.

746 land to be valued at \$65,495.00, and the improvements to be valued at \$54,750.00 for a total value of \$120,245.00.

747 land to be valued at \$14,590.00, and the improvements to be valued at \$44,190.00 for a total value of \$58,780.00.

748 land to be valued at \$14,515.00, and the improvements to be valued at \$34,045.00 for a total value of \$48,560.00.

749 land to be valued at , and the improvements to be valued at for a total value of \$0.00.

750 land to be valued at , and the improvements to be valued at for a total value of \$0.00.

751 land to be valued at , and the improvements to be valued at for a total value of \$0.00.

752 land to be valued at , and the improvements to be valued at for a total value of \$0.00.

753 land to be valued at \$70,400.00, and the improvements to be valued at \$87,345.00 for a total value of \$157,745.00.

754 land to be valued at , and the improvements to be valued at for a total value of \$0.00.

Board Member Miller, seconded by Board Member Hartnett, to accept the Appraiser's recommendation and to set the values on Protests 001 through 010 as follows:

001 land to be valued at \$12,535.00, and the improvements to be valued at \$73,325.00 for total value of \$85,860.00.

002 land to be valued at \$5,520.00, and the improvements to be valued at \$58,005.00 for a total value of \$63,525.00.

003 land to be valued at \$750.00, and the improvements to be valued at for a total value of \$750.00.

004 land to be valued at \$5,860.00, and the improvements to be valued at \$132,480.00 for a total value of \$138,340.00.

005 land to be valued at \$9,450.00, and the improvements to be valued at \$58,265.00 for a total value of \$67,715.00.

006 land to be valued at \$11,360.00, and the improvements to be valued at \$43,645.00 for a total value of \$55,005.00.

007 land to be valued at \$10,625.00, and the improvements to be valued at \$35,605.00 for a total value of \$46,230.00.

008 land to be valued at \$14,910.00, and the improvements to be valued at \$98,960.00 for a total value of \$113,870.00.

009 land to be valued at \$22,180.00, and the improvements to be valued at \$179,975.00 for a total value of \$202,155.00.

010 land to be valued at \$22,000.00, and the improvements to be valued at \$131,220.00 for a total value of \$153,220.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to accept the Appraiser's recommendation and to set the values on Protests 011 through 050 as follows:

011 land to be valued at \$55,660.00, and the improvements to be valued at \$133,695.00 for a total value of \$189,355.00.

012 land to be valued at \$40,870.00, and the improvements to be valued at \$2,430.00 for a total value of \$43,300.00.

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013 land to be valued at \$22,500.00, and the improvements to be valued at \$90,010.00 for a total value of \$112,510.00.

014 land to be valued at \$22,500.00, and the improvements to be valued at \$94,115.00 for a total value of \$116,615.00.

015 land to be valued at \$16,470.00, and the improvements to be valued at \$6,055.00 for a total value of \$22,525.00.

016 land to be valued at \$39,755.00, and the improvements to be valued at \$192,895.00 for a total value of \$232,650.00.

017 land to be valued at \$11,360.00, and the improvements to be valued at \$83,985.00 for a total value of \$95,345.00.

018 land to be valued at \$14,200.00, and the improvements to be valued at \$16,835.00 for a total value of \$31,035.00.

019 land to be valued at \$9,370.00, and the improvements to be valued at \$62,060.00 for a total value of \$71,430.00.

020 land to be valued at \$14,060.00, and the improvements to be valued at \$30,130.00 for a total value of \$44,190.00.

021 land to be valued at \$1,245.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,245.00.

022 land to be valued at \$22,775.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$22,775.00.

023 land to be valued at \$6,250.00, and the improvements to be valued at \$63,690.00 for a total value of \$69,940.00.

024 land to be valued at \$17,965.00, and the improvements to be valued at \$43,400.00 for a total value of \$61,365.00.

025 land to be valued at \$7,950.00, and the improvements to be valued at \$88,075.00 for a total value of \$96,025.00.

026 land to be valued at \$27,125.00, and the improvements to be valued at \$44,020.00 for a total value of \$71,145.00.

027 land to be valued at \$25,560.00, and the improvements to be valued at \$60,510.00 for a total value of \$86,070.00.

028 land to be valued at \$134,455.00, and the improvements to be valued at \$79,035.00 for a total value of \$213,490.00.

029 land to be valued at \$7,810.00, and the improvements to be valued at \$64,060.00 for a total value of \$71,870.00.

030 land to be valued at \$27,500.00, and the improvements to be valued at \$153,615.00 for a total value of \$181,115.00.

031 land to be valued at \$17,040.00, and the improvements to be valued at \$41,350.00 for a total value of \$58,390.00.

032 land to be valued at \$15,975.00, and the improvements to be valued at \$87,415.00 for a total value of \$103,390.00.

033 land to be valued at \$6,250.00, and the improvements to be valued at \$68,185.00 for a total value of \$74,435.00.

034 land to be valued at \$4,695.00, and the improvements to be valued at \$30,055.00 for a total value of \$34,750.00.

035 land to be valued at \$0.00 (no land), and the improvements to be valued at \$17,005.00 for a total value of \$17,005.00.

036 land to be valued at \$7,945.00, and the improvements to be valued at \$80,950.00 for a total value of \$88,895.00.

037 land to be valued at \$17,485.00, and the improvements to be valued at \$150,100.00 for a total value of \$167,585.00.

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038 land to be valued at \$53,930.00, and the improvements to be valued at \$85,960.00 for a total value of \$139,890.00.

039 land to be valued at \$18,000.00, and the improvements to be valued at \$70,995.00 for a total value of \$88,995.00.

040 land to be valued at \$7,090.00, and the improvements to be valued at \$95,130.00 for a total value of \$102,220.00.

041 land to be valued at \$9,370.00, and the improvements to be valued at \$97,955.00 for a total value of \$107,325.00.

042 land to be valued at \$14,910.00, and the improvements to be valued at \$85,055.00 for a total value of \$99,965.00.

043 land to be valued at \$10,345.00, and the improvements to be valued at \$165,710.00 for a total value of \$176,055.00.

044 land to be valued at \$15,000.00, and the improvements to be valued at \$100,050.00 for a total value of \$115,050.00.

045 land to be valued at \$4,505.00, and the improvements to be valued at \$1,065.00 for a total value of \$5,570.00.

046 land to be valued at \$0.00 (no land), and the improvements to be valued at \$5,180.00 for a total value of \$5,180.00.

047 land to be valued at \$12,995.00, and the improvements to be valued at \$88,790.00 for a total value of \$101,785.00.

048 land to be valued at \$22,500.00, and the improvements to be valued at \$133,275.00 for a total value of \$155,775.00.

049 land to be valued at \$0.00 (no land), and the improvements to be valued at \$5,970.00 for a total value of \$5,970.00.

050 land to be valued at \$6,540.00, and the improvements to be valued at \$79,180.00 for a total value of \$85,720.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to dismiss protest number 51 because no reason was stated on the protest.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to accept the Appraiser's recommendation and to set the values on Protests 052 through 075 as follows:

052 land to be valued at \$6,250.00, and the improvements to be valued at \$76,765.00 for a total value of \$83,015.00.

053 land to be valued at \$17,040.00, and the improvements to be valued at \$54,855.00 for a total value of \$71,895.00.

054 land to be valued at \$2,500.00, and the improvements to be valued at \$73,790.00 for a total value of \$76,290.00.

055 land to be valued at \$3,460.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$3,460.00.

056 land to be valued at \$8,135.00, and the improvements to be valued at \$130,625.00 for a total value of \$138,760.00.

057 land to be valued at \$8,050.00, and the improvements to be valued at \$74,715.00 for a total value of \$82,765.00.

058 land to be valued at \$5,395.00, and the improvements to be valued at \$70,885.00 for a total value of \$76,280.00.

059 land to be valued at \$16,140.00, and the improvements to be valued at \$151,870.00 for a total value of \$168,010.00.

060 land to be valued at \$13,500.00, and the improvements to be valued at \$120,225.00 for a total value of \$133,725.00.

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061 land to be valued at \$20,380.00, and the improvements to be valued at \$95,740.00 for a total value of \$116,120.00.

062 land to be valued at \$35,705.00, and the improvements to be valued at \$10,000.00 for a total value of \$45,705.00.

063 land to be valued at \$16,270.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$16,270.00.

064 land to be valued at \$20,610.00, and the improvements to be valued at \$134,355.00 for a total value of \$154,965.00.

065 land to be valued at \$27,905.00, and the improvements to be valued at \$91,665.00 for a total value of \$119,570.00.

066 land to be valued at \$14,400.00, and the improvements to be valued at \$105,095.00 for a total value of \$119,495.00.

067 land to be valued at \$12,780.00, and the improvements to be valued at \$37,260.00 for a total value of \$50,040.00.

068 land to be valued at \$9,940.00, and the improvements to be valued at \$71,065.00 for a total value of \$81,005.00.

069 land to be valued at \$8,520.00, and the improvements to be valued at \$80,970.00 for a total value of \$89,490.00.

070 land to be valued at \$11,265.00, and the improvements to be valued at \$69,410.00 for a total value of \$80,675.00.

071 land to be valued at \$18,105.00, and the improvements to be valued at \$103,950.00 for a total value of \$122,055.00.

072 land to be valued at \$8,520.00, and the improvements to be valued at \$59,480.00 for a total value of \$68,000.00.

073 land to be valued at \$22,500.00, and the improvements to be valued at \$111,440.00 for a total value of \$133,940.00.

074 land to be valued at \$21,385.00, and the improvements to be valued at \$144,665.00 for a total value of \$166,050.00.

075 land to be valued at \$24,070.00, and the improvements to be valued at \$90,145.00 for a total value of \$114,215.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Chair Todd called for a recess at 11:48 am

Chair Todd reconvened from break at 1:10 pm.
Commissioner Miller is absent.

Dick Revisited Protests

Protest Number 300:

Dick's new recommendation is for the land to be valued at \$8,655.

Rick doesn't believe that is worth anything as far as farm ground...it won't grow anything.

Rick is not sure what it would bring as commercial or industrial, but you would be neighbors to a rock crushing facility and a salvage yard.

Lyle said that this is only around \$2000 an acre, if you divided it up to put metal buildings on it for storage or whatever, it would sell like that.

Board agrees.

Protest Number 302:

It is a little piece of ground right on the river.

He owns all the land surrounding this parcel.

It is good land that is part of his yard that goes down to the river.

There is about 150' of river frontage.

Dick's recommendation is \$18,035.

Board agrees.

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Protest Number 303:

Dick's new recommendation is for the land to be valued at \$7,990.

This is the abandoned road that has the storm sewer under it. He uses this to get to the rest of his property. Dick knows that he'll never build on it, but it is part of his yard.

This goes all the way down to the river.

Dick pointed out on the map that #302 and #303 are all part of his property and for sake of discussion it is basically all one parcel, therefore he doesn't see where anything should be treated differently on it.

Board agrees

Protest Number 304:

Dick's new recommendation is for the land to be valued at \$5,000.

This is a small acreage of 2.13 acres.

Board agrees.

Protest Number 685:

This is the Arbor Apartments.

A year ago they were valued at \$7,450,920 Dick looked at the material they brought in and reviewed their current rental situation.

Dick's new recommendation is for the improvements to be \$6,531,840, with \$193,320 on land, for a total value of \$6,725,160.

This is going to TERC, so it doesn't make a lot of difference.

Dick lowered the buildings about 10%.

Maddie said that this year's value has no relevance on last year's appeal. Each year is a separate protest.

Board agrees

Protest Number 455:

This is IBP/Tyson.

A year ago they were at \$24,413,625. They asked that that be reduced to \$18,000,000.

Dick's new recommendation is for the total value of \$25,304,960, with \$1,460,290 on land, and \$23,844,670 on the improvements.

Jackie: You're up \$891,735...they're going to TERC with this also?

Dick: I am sure they are...They have 2 years stacked up there already, and you know if we don't go down to 18,000,000 you know they are going to go again this year, so might as well go with a good number.

Board agrees

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 076 as follows: 076 land to be valued at \$18,380.00, and the improvements to be valued at \$2,120.00 for a total value of \$20,500.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 077 as follows:

077 land to be valued at \$13,500.00, and the improvements to be valued at \$133,240.00 for a total value of \$146,740.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Todd, to accept the Appraiser's recommendation and to set the values on Protests 078 through 114 as follows:

078 land to be valued at \$11,265.00, and the improvements to be valued at \$104,895.00 for a total value of \$116,165.00.

079 land to be valued at \$7,810.00, and the improvements to be valued at \$66,825.00 for a total value of \$74,635.00.

080 land to be valued at \$1,615.00, and the improvements to be valued at \$34,920.00 for a total value of \$36,535.00.

081 land to be valued at \$9,370.00, and the improvements to be valued at \$80,200.00 for a total value of \$89,570.00.

082 land to be valued at \$17,065.00, and the improvements to be valued at \$73,120.00 for a total value of \$90,185.00.

083 land to be valued at \$12,070.00, and the improvements to be valued at \$105,995.00 for a total value of \$118,065.00.

084 land to be valued at \$9,370.00, and the improvements to be valued at \$33,045.00 for a total value of \$42,415.00.

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085 land to be valued at \$60,910.00, and the improvements to be valued at \$21,955.00 for a total value of \$82,865.00.

086 land to be valued at \$26,900.00, and the improvements to be valued at \$125,855.00 for a total value of \$152,755.00.

087 land to be valued at \$14,070.00, and the improvements to be valued at \$89,170.00 for a total value of \$103,240.00.

088 land to be valued at \$7,100.00, and the improvements to be valued at \$79,500.00 for a total value of \$86,600.00.

089 land to be valued at \$6,430.00, and the improvements to be valued at \$23,015.00 for a total value of \$29,445.00.

090 land to be valued at \$9,365.00, and the improvements to be valued at \$13,455.00 for a total value of \$22,820.00.

091 land to be valued at \$10,000.00, and the improvements to be valued at \$56,095.00 for a total value of \$66,095.00.

092 land to be valued at \$9,080.00, and the improvements to be valued at \$98,305.00 for a total value of \$107,385.00.

093 land to be valued at \$0.00 (no land), and the improvements to be valued at \$8,095.00 for a total value of \$8,095.00.

094 land to be valued at \$13,630.00, and the improvements to be valued at \$72,250.00 for a total value of \$85,880.00.

095 land to be valued at \$6,250.00, and the improvements to be valued at \$74,475.00 for a total value of \$80,725.00.

096 land to be valued at \$0.00 (no land), and the improvements to be valued at \$980.00 for a total value of \$980.00.

097 land to be valued at \$0.00 (no land), and the improvements to be valued at \$1,975.00 for a total value of \$1,975.00.

098 land to be valued at \$9,530.00, and the improvements to be valued at \$74,995.00 for a total value of \$84,525.00.

099 land to be valued at \$10,315.00, and the improvements to be valued at \$6,750.00 for a total value of \$17,065.00.

100 land to be valued at \$7,935.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$7,935.00.

101 land to be valued at \$13,960.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$13,960.00.

102 land to be valued at \$8,975.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$8,975.00.

103 land to be valued at \$14,495.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$14,495.00.

104 land to be valued at \$35,505.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$35,505.00.

105 land to be valued at \$0.00 (no land), and the improvements to be valued at \$65,065.00 for a total value of \$65,065.00.

106 land to be valued at \$12,780.00, and the improvements to be valued at \$48,950.00 for a total value of \$61,730.00.

107 land to be valued at \$44,840.00, and the improvements to be valued at \$161,600.00 for a total value of \$206,440.00.

108 land to be valued at \$0.00 (no land), and the improvements to be valued at \$4,600.00 for a total value of \$4,600.00.

109 land to be valued at \$11,265.00, and the improvements to be valued at \$95,310.00 for a total value of \$106,575.00.

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110 land to be valued at \$0.00 (no land), and the improvements to be valued at \$15,725.00 for a total value of \$15,725.00.

111 land to be valued at \$14,455.00, and the improvements to be valued at \$33,675.00 for a total value of \$48,130.00.

112 land to be valued at \$1,420.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,420.00.

113 land to be valued at \$13,630.00, and the improvements to be valued at \$8,785.00 for a total value of \$22,415.00.

114 land to be valued at \$109,275.00, and the improvements to be valued at \$55,495.00 for a total value of \$164,770.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 115 as follows: 115 land to be valued at \$23,285.00, and the improvements to be valued at \$11,805.00 for a total value of \$35,090.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Bousquet, to accept the Appraiser's recommendation and to set the values on Protests 116 through 118 as follows:

116 land to be valued at \$19,950.00, and the improvements to be valued at \$77,090.00 for a total value of \$97,040.00.

117 land to be valued at \$14,400.00, and the improvements to be valued at \$122,580.00 for a total value of \$136,980.00.

118 land to be valued at \$19,950.00, and the improvements to be valued at \$99,190.00 for a total value of \$119,140.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 119 as follows: 119 land to be valued at \$13,460.00, and the improvements to be valued at \$88,680.00 for a total value of \$102,140.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to accept the Appraiser's recommendation and to set the values on Protests 120 through 123 as follows:

120 land to be valued at \$6,250.00, and the improvements to be valued at \$61,490.00 for a total value of \$67,740.00.

121 land to be valued at \$30,000.00, and the improvements to be valued at \$215,510.00 for a total value of \$245,510.00.

122 land to be valued at \$10,260.00, and the improvements to be valued at \$176,185.00 for a total value of \$186,445.00.

123 land to be valued at \$19,275.00, and the improvements to be valued at \$163,195.00 for a total value of \$182,470.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Todd, to value protest number 124 as follows:

124 land to be valued at \$13,500.00, and the improvements to be valued at \$70,500.00 for a total value of \$84,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to accept the Appraiser's recommendation and to set the values on Protests 125 and 126 as follows:

125 land to be valued at \$14,400.00, and the improvements to be valued at \$119,455.00 for a total value of \$133,855.00.

126 land to be valued at \$11,265.00, and the improvements to be valued at \$102,245.00 for a total value of \$113,510.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 127 as follows: 127 land to be valued at \$14,200.00, and the improvements to be valued at \$83,200.00 for a total value of \$97,400.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Absent, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to accept the Appraiser's recommendation and to set the values on Protests 128.

128 land to be valued at \$95,980.00, and the improvements to be valued at \$79,235.00 for a total value of \$175,215.00.

Board Member Miller arrived at 1:45 pm.

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 129 as follows: 129 land to be valued at \$15,000.00, and the improvements to be valued at \$88,500.00 for a total value of \$103,500.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to accept the Appraiser's recommendation and to set the values on Protest 130 as follows:

130 land to be valued at \$7,810.00, and the improvements to be valued at \$71,485.00 for a total value of \$79,295.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Miller, to value protest number 131 as follows:

131 land to be valued at \$12,495.00, and the improvements to be valued at \$55,505.00 for a total value of \$68,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 132 as follows: 132 land to be valued at \$18,955.00, and the improvements to be valued at \$150,045.00 for a total value of \$169,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

There was a Lady (protest number 730) that came in for her hearing...she had the date wrong. The Board listened to her complaints, but explained that we had already discussed her protest and that Dick would get back to her a later time.

Board Member Hartnett, seconded by Board Member Miller, to accept the Appraiser's recommendation and to set the values on Protests 133 through 137 as follows:

133 land to be valued at \$15,090.00, and the improvements to be valued at \$90,390.00 for a total value of \$105,480.00.

134 land to be valued at \$7,670.00, and the improvements to be valued at \$74,170.00 for a total value of \$81,840.00.

135 land to be valued at \$9,370.00, and the improvements to be valued at \$101,875.00 for a total value of \$111,245.00.

136 land to be valued at \$16,045.00, and the improvements to be valued at \$27,040.00 for a total value of \$43,085.00.

137 land to be valued at \$16,105.00, and the improvements to be valued at \$93,835.00 for a total value of \$109,940.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to accept the Appraiser's recommendation and to set the values on Protest 138 as follows:

138 land to be valued at \$17,610.00, and the improvements to be valued at \$47,860.00 for a total value of \$65,470.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 139 as follows:

139 land to be valued at \$14,340.00, and the improvements to be valued at \$55,660.00 for a total value of \$70,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Hartnett, seconded by Board Member Miller, to accept the Appraiser's recommendation and to set the values on Protests 140 through 143 as follows:

140 land to be valued at \$12,495.00, and the improvements to be valued at \$50,225.00 for a total value of \$62,720.00.

141 land to be valued at \$22,310.00, and the improvements to be valued at \$27,025.00 for a total value of \$49,335.00.

142 land to be valued at \$7,810.00, and the improvements to be valued at \$73,790.00 for a total value of \$81,600.00.

143 land to be valued at \$12,495.00, and the improvements to be valued at \$65,670.00 for a total value of \$78,165.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Miller, to value protest number 144 as follows:

144 land to be valued at \$6,250.00, and the improvements to be valued at \$30,000.00 for a total value of \$36,250.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Hartnett, to accept the Appraiser's recommendation and to set the values on Protests 145 through 159 as follows:

145 land to be valued at \$18,000.00, and the improvements to be valued at \$90,280.00 for a total value of \$108,280.00.

146 land to be valued at \$25,885.00, and the improvements to be valued at \$101,640.00 for a total value of \$127,525.00.

147 land to be valued at \$9,390.00, and the improvements to be valued at \$112,885.00 for a total value of \$122,275.00.

148 land to be valued at \$10,125.00, and the improvements to be valued at \$57,975.00 for a total value of \$68,100.00.

149 land to be valued at \$21,565.00, and the improvements to be valued at \$3,135.00 for a total value of \$24,700.00.

150 land to be valued at \$14,080.00, and the improvements to be valued at \$114,365.00 for a total value of \$128,445.00.

151 land to be valued at \$17,605.00, and the improvements to be valued at \$95,215.00 for a total value of \$112,820.00.

152 land to be valued at \$22,765.00, and the improvements to be valued at \$120,370.00 for a total value of \$143,135.00.

153 land to be valued at \$1,645.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,645.00.

154 land to be valued at \$16,430.00, and the improvements to be valued at \$104,850.00 for a total value of \$121,280.00.

155 land to be valued at \$13,845.00, and the improvements to be valued at \$68,760.00 for a total value of \$82,605.00.

156 land to be valued at \$7,810.00, and the improvements to be valued at \$15,295.00 for a total value of \$23,105.00.

157 land to be valued at \$5,950.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$5,950.00.

158 land to be valued at \$6,550.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$6,550.00.

159 land to be valued at \$65,755.00, and the improvements to be valued at \$296,885.00 for a total value of \$362,640.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Miller, seconded by Board Member Bousquet, to value protest number 160 as follows:
160 land to be valued at \$1,500.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,500.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Hartnett, to accept the Appraiser's recommendation and to set the values on Protests 161 through 178 as follows:

161 land to be valued at \$18,915.00, and the improvements to be valued at \$109,810.00 for a total value of \$128,725.00.

162 land to be valued at \$73,840.00, and the improvements to be valued at \$43,300.00 for a total value of \$117,140.00.

162.5 land to be valued at \$108,530.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$108,530.00.

163 land to be valued at \$12,625.00, and the improvements to be valued at \$108,065.00 for a total value of \$120,690.00.

164 land to be valued at \$15,975.00, and the improvements to be valued at \$127,280.00 for a total value of \$143,255.00.

165 land to be valued at \$4,695.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$4,695.00.

166 land to be valued at \$4,695.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$4,695.00.

167 land to be valued at \$9,390.00, and the improvements to be valued at \$35,590.00 for a total value of \$44,980.00.

168 land to be valued at \$9,975.00, and the improvements to be valued at \$15,525.00 for a total value of \$25,500.00.

169 land to be valued at \$9,390.00, and the improvements to be valued at \$124,000.00 for a total value of \$133,390.00.

170 land to be valued at \$15,000.00, and the improvements to be valued at \$106,425.00 for a total value of \$121,425.00.

171 land to be valued at \$18,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$18,000.00.

172 land to be valued at \$10,585.00, and the improvements to be valued at \$85,505.00 for a total value of \$96,090.00.

173 land to be valued at \$13,720.00, and the improvements to be valued at \$78,715.00 for a total value of \$92,435.00.

174 land to be valued at \$5,680.00, and the improvements to be valued at \$59,025.00 for a total value of \$64,705.00.

175 land to be valued at \$0.00 (no land), and the improvements to be valued at \$4,995.00 for a total value of \$4,995.00.

176 land to be valued at \$20,595.00, and the improvements to be valued at \$116,705.00 for a total value of \$137,300.00.

177 land to be valued at \$11,735.00, and the improvements to be valued at \$112,935.00 for a total value of \$124,670.00.

178 land to be valued at \$8,520.00, and the improvements to be valued at \$91,670.00 for a total value of \$100,190.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 179 as follows:
179 land to be valued at \$16,025.00, and the improvements to be valued at \$115,975.00 for a total value of \$132,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Hartnett, seconded by Board Member Miller, to value protest number 180 per the appraiser's recommendation as follows:

180 land to be valued at \$0.00 (no land), and the improvements to be valued at \$29,015.00 for a total value of \$29,015.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 181 as follows:

181 land to be valued at \$8,380.00, and the improvements to be valued at \$77,130.00 for a total value of \$85,680.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 182 and 183 per the appraiser's recommendation as follows:

182 land to be valued at \$29,555.00, and the improvements to be valued at \$16,885.00 for a total value of \$46,440.00.

183 land to be valued at \$16,700.00, and the improvements to be valued at \$47,900.00 for a total value of \$64,600.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 184 as follows:

184 land to be valued at \$9,930.00, and the improvements to be valued at \$115,070.00 for a total value of \$125,000.00.

Board Member Hartnett, seconded by Board Member Bousquet, to value protest numbers 185 through 194 per the appraiser's recommendation as follows:

185 land to be valued at \$8,975.00, and the improvements to be valued at \$86,375.00 for a total value of \$95,350.00.

186 land to be valued at \$8,520.00, and the improvements to be valued at \$61,535.00 for a total value of \$70,055.00.

187 land to be valued at \$28,125.00, and the improvements to be valued at \$118,965.00 for a total value of \$147,090.00.

188 land to be valued at \$7,500.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$7,500.00.

189 land to be valued at \$11,250.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$11,250.00.

190 land to be valued at \$11,360.00, and the improvements to be valued at \$72,990.00 for a total value of \$84,350.00.

191 land to be valued at \$66,990.00, and the improvements to be valued at \$100,720.00 for a total value of \$167,710.00.

192 land to be valued at \$6,525.00, and the improvements to be valued at \$49,840.00 for a total value of \$56,365.00.

193 land to be valued at \$36,885.00, and the improvements to be valued at \$145,535.00 for a total value of \$182,420.00.

194 land to be valued at \$11,735.00, and the improvements to be valued at \$84,620.00 for a total value of \$96,355.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet to dismiss protest number 195 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest numbers 196 and 197 per the appraiser's recommendation as follows:

196 land to be valued at \$9,330.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,330.00.

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197 land to be valued at \$4,405.00, and the improvements to be valued at \$3,435.00 for a total value of \$7,840.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 198 as follows:

198 land to be valued at \$28,065.00, and the improvements to be valued at \$8,685.00 for a total value of \$36,750.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 199 through 211 per the appraiser's recommendation as follows:

199 land to be valued at \$21,525.00, and the improvements to be valued at \$119,715.00 for a total value of \$141,240.00.

200 land to be valued at \$10,650.00, and the improvements to be valued at \$86,790.00 for a total value of \$97,440.00.

201 land to be valued at \$8,945.00, and the improvements to be valued at \$77,060.00 for a total value of \$86,005.00.

202 land to be valued at \$8,875.00, and the improvements to be valued at \$68,040.00 for a total value of \$76,915.00.

203 land to be valued at \$13,625.00, and the improvements to be valued at \$36,325.00 for a total value of \$49,950.00.

204 land to be valued at \$15,555.00, and the improvements to be valued at \$91,040.00 for a total value of \$106,595.00.

205 land to be valued at \$30,685.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$30,685.00.

206 land to be valued at \$110,510.00, and the improvements to be valued at \$53,510.00 for a total value of \$164,020.00.

207 land to be valued at \$3,850.00, and the improvements to be valued at \$63,020.00 for a total value of \$66,870.00.

208 land to be valued at \$10,800.00, and the improvements to be valued at \$75,390.00 for a total value of \$86,190.00.

209 land to be valued at \$3,680.00, and the improvements to be valued at \$82,825.00 for a total value of \$86,505.00.

210 land to be valued at \$8,450.00, and the improvements to be valued at \$60,610.00 for a total value of \$69,060.00.

211 land to be valued at \$4,550.00, and the improvements to be valued at \$78,095.00 for a total value of \$82,645.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet to dismiss protest number 212 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 213 through 226 per the appraiser's recommendation as follows:

213 land to be valued at \$12,780.00, and the improvements to be valued at \$70,145.00 for a total value of \$82,925.00.

214 land to be valued at \$14,845.00, and the improvements to be valued at \$85,300.00 for a total value of \$100,145.00.

215 land to be valued at \$11,465.00, and the improvements to be valued at \$49,625.00 for a total value of \$61,090.00.

216 land to be valued at \$14,355.00, and the improvements to be valued at \$64,645.00 for a total value of \$79,000.00.

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217 land to be valued at \$56,670.00, and the improvements to be valued at \$49,180.00 for a total value of \$105,850.00.

218 land to be valued at \$23,940.00, and the improvements to be valued at \$70,205.00 for a total value of \$94,145.00.

219 land to be valued at \$33,750.00, and the improvements to be valued at \$56,140.00 for a total value of \$89,890.00.

220 land to be valued at \$10,445.00, and the improvements to be valued at \$147,295.00 for a total value of \$157,740.00.

221 land to be valued at \$12,495.00, and the improvements to be valued at \$70,205.00 for a total value of \$82,700.00.

222 land to be valued at \$15,000.00, and the improvements to be valued at \$65,700.00 for a total value of \$80,700.00.

223 land to be valued at \$21,300.00, and the improvements to be valued at \$131,230.00 for a total value of \$152,530.00.

224 land to be valued at \$11,735.00, and the improvements to be valued at \$137,320.00 for a total value of \$149,055.00.

225 land to be valued at \$7,270.00, and the improvements to be valued at \$61,485.00 for a total value of \$68,755.00.

226 land to be valued at \$9,370.00, and the improvements to be valued at \$50,870.00 for a total value of \$60,240.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 227 as follows:

227 land to be valued at \$9,370.00, and the improvements to be valued at \$34,580 for a total value of \$43,950.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 228 as follows:

228 land to be valued at \$9,940.00, and the improvements to be valued at \$107,800 for a total value of \$117,740.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest numbers 229 through 232 per the appraiser's recommendation as follows:

229 land to be valued at \$11,105.00, and the improvements to be valued at \$85,945.00 for a total value of \$97,050.00.

230 land to be valued at \$16,075.00, and the improvements to be valued at \$197,045.00 for a total value of \$213,120.00.

231 land to be valued at \$14,175.00, and the improvements to be valued at \$64,510.00 for a total value of \$78,685.00.

232 land to be valued at \$47,010.00, and the improvements to be valued at \$72,870.00 for a total value of \$119,880.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 233 as follows:

233 land to be valued at \$12,000, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$12,000.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest numbers 234 through 244 per the appraiser's recommendation as follows:

234 land to be valued at \$7,790.00, and the improvements to be valued at \$48,910.00 for a total value of \$56,700.00.

235 land to be valued at \$11,360.00, and the improvements to be valued at \$62,725.00 for a total value of \$74,085.00.

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236 land to be valued at \$7,605.00, and the improvements to be valued at \$24,780.00 for a total value of \$32,385.00.

237 land to be valued at \$5,255.00, and the improvements to be valued at \$109,355.00 for a total value of \$114,610.00.

238 land to be valued at \$22,950.00, and the improvements to be valued at \$230,005.00 for a total value of \$252,955.00.

239 land to be valued at \$7,975.00, and the improvements to be valued at \$55,745.00 for a total value of \$63,720.00.

240 land to be valued at \$19,645.00, and the improvements to be valued at \$181,775.00 for a total value of \$201,420.00.

241 land to be valued at \$11,735.00, and the improvements to be valued at \$79,490.00 for a total value of \$91,225.00.

242 land to be valued at \$20,360.00, and the improvements to be valued at \$179,010.00 for a total value of \$199,370.00.

243 land to be valued at \$15,760.00, and the improvements to be valued at \$135,990.00 for a total value of \$151,750.00.

244 land to be valued at \$13,630.00, and the improvements to be valued at \$67,165.00 for a total value of \$80,795.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Miller, to value protest number 245 as follows:
245 land to be valued at \$12,000.00, and the improvements to be valued at \$76,000.00 for a total value of \$88,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Hartnett, to dismiss protest number 246 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 247 through 259 per the appraiser's recommendation as follows:

247 land to be valued at \$0.00 (no land), and the improvements to be valued at \$12,965.00 for a total value of \$12,965.00.

248 land to be valued at \$15,975.00, and the improvements to be valued at \$50,185.00 for a total value of \$66,160.00.

249 land to be valued at \$15,000.00, and the improvements to be valued at \$76,590.00 for a total value of \$91,590.00.

250 land to be valued at \$6,000.00, and the improvements to be valued at \$75,895.00 for a total value of \$81,895.00.

251 land to be valued at \$8,520.00, and the improvements to be valued at \$29,570.00 for a total value of \$38,090.00.

252 land to be valued at \$5,540.00, and the improvements to be valued at \$29,870.00 for a total value of \$35,410.00.

253 land to be valued at \$12,675.00, and the improvements to be valued at \$152,725.00 for a total value of \$165,400.00.

254 land to be valued at \$11,340.00, and the improvements to be valued at \$70,390.00 for a total value of \$81,730.00.

255 land to be valued at \$15,000.00, and the improvements to be valued at \$116,000.00 for a total value of \$131,000.00.

256 land to be valued at \$17,720.00, and the improvements to be valued at \$66,110.00 for a total value of \$83,830.00.

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257 land to be valued at \$18,045.00, and the improvements to be valued at \$149,240.00 for a total value of \$167,285.00.

258 land to be valued at \$16,105.00, and the improvements to be valued at \$111,695.00 for a total value of \$127,800.00.

259 land to be valued at \$5,680.00, and the improvements to be valued at \$53,770.00 for a total value of \$59,450.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 260 as follows:

260 land to be valued at \$1,040.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,040.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest numbers 261 through 265 per the appraiser's recommendation as follows:

261 land to be valued at \$8,355.00, and the improvements to be valued at \$94,770.00 for a total value of \$103,125.00.

262 land to be valued at \$17,605.00, and the improvements to be valued at \$189,500.00 for a total value of \$207,105.00.

263 land to be valued at \$14,060.00, and the improvements to be valued at \$85,980.00 for a total value of \$100,040.00.

264 land to be valued at \$9,370.00, and the improvements to be valued at \$1,000.00 for a total value of \$10,370.00.

265 land to be valued at \$9,390.00, and the improvements to be valued at \$13,220.00 for a total value of \$22,610.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 266 as follows:
266 land to be valued at \$7,670.00, and the improvements to be valued at \$70,385.00 for a total value of \$78,055.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 266 through 297 per the appraiser's recommendation as follows:

267 land to be valued at \$28,950.00, and the improvements to be valued at \$146,195.00 for a total value of \$175,145.00.

268 land to be valued at \$16,075.00, and the improvements to be valued at \$131,715.00 for a total value of \$147,790.00.

269 land to be valued at \$28,220.00, and the improvements to be valued at \$16,925.00 for a total value of \$45,145.00.

270 land to be valued at \$26,105.00, and the improvements to be valued at \$31,490.00 for a total value of \$57,590.00.

271 land to be valued at \$26,105.00, and the improvements to be valued at \$16,185.00 for a total value of \$42,290.00.

272 land to be valued at \$16,200.00, and the improvements to be valued at \$140,230.00 for a total value of \$156,430.00.

273 land to be valued at \$13,420.00, and the improvements to be valued at \$60,725.00 for a total value of \$74,145.00.

274 land to be valued at \$2,365.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$2,365.00.

275 land to be valued at \$11,905.00, and the improvements to be valued at \$59,755.00 for a total value of \$71,660.00.

276 land to be valued at \$11,735.00, and the improvements to be valued at \$103,690.00 for a total value of \$115,425.00.

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277 land to be valued at \$15,000.00, and the improvements to be valued at \$99,020.00 for a total value of \$114,020.00.

278 land to be valued at \$12,780.00, and the improvements to be valued at \$65,180.00 for a total value of \$77,960.00.

279 land to be valued at \$31,480.00, and the improvements to be valued at 0 for a total value of \$31,480.00.

280 land to be valued at \$3,400.00, and the improvements to be valued at \$117,430.00 for a total value of \$120,830.00.

281 land to be valued at \$13,860.00, and the improvements to be valued at \$34,960.00 for a total value of \$48,820.00.

282 land to be valued at \$9,370.00, and the improvements to be valued at \$83,020.00 for a total value of \$92,390.00.

283 land to be valued at \$14,400.00, and the improvements to be valued at \$112,995.00 for a total value of \$127,395.00.

284 land to be valued at \$12,495.00, and the improvements to be valued at \$76,830.00 for a total value of \$89,325.00.

285 land to be valued at \$18,745.00, and the improvements to be valued at \$75,965.00 for a total value of \$94,710.00.

286 land to be valued at \$66,510.00, and the improvements to be valued at \$6,185.00 for a total value of \$72,695.00.

287 land to be valued at \$11,260.00, and the improvements to be valued at \$14,005.00 for a total value of \$25,265.00.

288 land to be valued at \$9,810.00, and the improvements to be valued at \$155,170.00 for a total value of \$164,980.00.

289 land to be valued at \$11,815.00, and the improvements to be valued at \$115,655.00 for a total value of \$127,470.00.

290 land to be valued at \$14,080.00, and the improvements to be valued at \$110,900.00 for a total value of \$124,980.00.

291 land to be valued at \$5,225.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$5,225.00.

292 land to be valued at \$12,000.00, and the improvements to be valued at \$150,635.00 for a total value of \$162,635.00.

293 land to be valued at \$12,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$12,000.00.

294 land to be valued at \$12,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$12,000.00.

295 land to be valued at \$20,380.00, and the improvements to be valued at \$69,340.00 for a total value of \$89,720.00.

296 land to be valued at \$14,770.00, and the improvements to be valued at \$174,145.00 for a total value of \$188,915.00.

297 land to be valued at \$17,605.00, and the improvements to be valued at \$147,670.00 for a total value of \$165,275.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Miller, to value protest number 298 as follows:
298 land to be valued at \$23,855.00, and the improvements to be valued at \$22,555.00 for a total value of \$46,410.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 299 through 307 per the appraiser's recommendation as follows:

299 land to be valued at \$9,275.00, and the improvements to be valued at \$75,255.00 for a total value of \$84,530.00.

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300 land to be valued at \$8,655.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$8,655.00.

301 land to be valued at \$32,710.00, and the improvements to be valued at \$19,940.00 for a total value of \$52,650.00.

302 land to be valued at \$18,035.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$18,035.00.

303 land to be valued at \$7,990.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$7,990.00.

304 land to be valued at \$5,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$5,000.00.

305 land to be valued at \$162,665.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$162,665.00.

306 land to be valued at \$27,720.00, and the improvements to be valued at \$31,360.00 for a total value of \$59,080.00.

307 land to be valued at \$9,390.00, and the improvements to be valued at \$32,495.00 for a total value of \$41,885.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 308 as follows: 308 land to be valued at \$8,520.00, and the improvements to be valued at \$18,685.00 for a total value of \$27,205.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest numbers 309 through 321 per the appraiser's recommendation as follows:

309 land to be valued at \$11,360.00, and the improvements to be valued at \$20,775.00 for a total value of \$32,135.00.

310 land to be valued at \$10,790.00, and the improvements to be valued at \$108,795.00 for a total value of \$119,585.00.

311 land to be valued at \$12,780.00, and the improvements to be valued at \$89,620.00 for a total value of \$102,400.00.

312 land to be valued at \$25,560.00, and the improvements to be valued at \$153,750.00 for a total value of \$179,310.00.

313 land to be valued at \$6,250.00, and the improvements to be valued at \$36,055.00 for a total value of \$42,305.00.

314 land to be valued at \$4,560.00, and the improvements to be valued at \$39,220.00 for a total value of \$43,780.00.

315 land to be valued at \$19,200.00, and the improvements to be valued at \$35,915.00 for a total value of \$55,115.00.

316 land to be valued at \$1,520.00, and the improvements to be valued at \$5,370.00 for a total value of \$6,890.00.

317 land to be valued at \$17,665.00, and the improvements to be valued at \$230,785.00 for a total value of \$248,450.00.

318 land to be valued at \$7,670.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$7,670.00.

319 land to be valued at \$10,150.00, and the improvements to be valued at \$89,215.00 for a total value of \$99,365.00.

320 land to be valued at \$12,495.00, and the improvements to be valued at \$55,985.00 for a total value of \$68,480.00.

321 land to be valued at \$7,950.00, and the improvements to be valued at \$61,330.00 for a total value of \$69,280.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Hartnett, seconded by Board Member Todd, to value protest number 322 as follows:
322 land to be valued at \$13,140.00, and the improvements to be valued at \$111,860.00 for a total value of \$125,000.00.
Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest numbers 323 through 345 per the appraiser's recommendation as follows:
323 land to be valued at \$18,955.00, and the improvements to be valued at \$109,415.00 for a total value of \$128,370.00.

324 land to be valued at \$6,825.00, and the improvements to be valued at \$58,800.00 for a total value of \$65,625.00.

325 land to be valued at \$12,495.00, and the improvements to be valued at \$76,570.00 for a total value of \$89,065.00.

326 land to be valued at \$5,680.00, and the improvements to be valued at \$33,865.00 for a total value of \$39,545.00.

327 land to be valued at \$17,040.00, and the improvements to be valued at \$34,515.00 for a total value of \$51,555.00.

328 land to be valued at \$0.00 (no land), and the improvements to be valued at \$1,965.00 for a total value of \$1,965.00.

329 land to be valued at \$5,680.00, and the improvements to be valued at \$11,605.00 for a total value of \$17,285.00.

330 land to be valued at \$5,680.00, and the improvements to be valued at \$59,745.00 for a total value of \$65,425.00.

331 land to be valued at \$11,355.00, and the improvements to be valued at \$78,890.00 for a total value of \$90,245.00.

332 land to be valued at \$8,380.00, and the improvements to be valued at \$59,160.00 for a total value of \$67,540.00.

333 land to be valued at \$15,090.00, and the improvements to be valued at \$115,445.00 for a total value of \$130,535.00.

334 land to be valued at \$9,090.00, and the improvements to be valued at \$32,765.00 for a total value of \$41,855.00.

335 land to be valued at \$11,360.00, and the improvements to be valued at \$15,230.00 for a total value of \$26,590.00.

336 land to be valued at \$3,000.00, and the improvements to be valued at \$24,465.00 for a total value of \$27,465.00.

337 land to be valued at \$30,000.00, and the improvements to be valued at \$134,560.00 for a total value of \$164,560.00.

338 land to be valued at \$30,435.00, and the improvements to be valued at \$69,360.00 for a total value of \$99,795.00.

339 land to be valued at \$8,635.00, and the improvements to be valued at \$117,655.00 for a total value of \$126,290.00.

340 land to be valued at \$17,605.00, and the improvements to be valued at \$173,875.00 for a total value of \$191,480.00.

341 land to be valued at \$0.00 (no land), and the improvements to be valued at \$26,415.00 for a total value of \$26,415.00.

342 land to be valued at \$7,810.00, and the improvements to be valued at \$37,305.00 for a total value of \$45,115.00.

343 land to be valued at \$27,135.00, and the improvements to be valued at \$114,630.00 for a total value of \$141,765.00.

344 land to be valued at \$12,220.00, and the improvements to be valued at \$47,455.00 for a total value of \$59,675.00.

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345 land to be valued at \$98,665.00, and the improvements to be valued at \$22,620.00 for a total value of \$121,285.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 346 as follows:

346 land to be valued at \$12,495.00, and the improvements to be valued at \$78,605.00 for a total value of \$91,100.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 347 through 370 per the appraiser's recommendation as follows:

347 land to be valued at \$13,735.00, and the improvements to be valued at \$98,700.00 for a total value of \$112,435.00.

348 land to be valued at \$12,245.00, and the improvements to be valued at \$12,985.00 for a total value of \$25,230.00.

349 land to be valued at \$11,340.00, and the improvements to be valued at \$14,345.00 for a total value of \$25,685.00.

350 land to be valued at \$38,230.00, and the improvements to be valued at \$305,025.00 for a total value of \$343,255.00.

351 land to be valued at \$25,080.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$25,080.00.

352 land to be valued at \$25,080.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$25,080.00.

353 land to be valued at \$25,170.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$25,170.00.

354 land to be valued at \$30,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$30,000.00.

355 land to be valued at \$30,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$30,000.00.

356 land to be valued at \$27,170.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$27,170.00.

357 land to be valued at \$27,500.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$27,500.00.

358 land to be valued at \$27,500.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$27,500.00.

359 land to be valued at \$27,500.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$27,500.00.

360 land to be valued at \$27,390.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$27,390.00.

361 land to be valued at \$27,390.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$27,390.00.

362 land to be valued at \$14,105.00, and the improvements to be valued at \$45,145.00 for a total value of \$59,250.00.

363 land to be valued at \$2,250.00, and the improvements to be valued at \$1,545.00 for a total value of \$3,795.00.

364 land to be valued at \$60,960.00, and the improvements to be valued at \$76,635.00 for a total value of \$137,595.00.

365 land to be valued at \$86,850.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$86,850.00.

366 land to be valued at \$74,875.00, and the improvements to be valued at \$38,215.00 for a total value of \$113,090.00.

367 land to be valued at \$44,295.00, and the improvements to be valued at \$67,100.00 for a total value of \$111,395.00.

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368 land to be valued at \$17,375.00, and the improvements to be valued at \$163,390.00 for a total value of \$180,765.00.

369 land to be valued at \$14,910.00, and the improvements to be valued at \$93,790.00 for a total value of \$108,700.00.

370 land to be valued at \$1,805.00, and the improvements to be valued at \$8,255.00 for a total value of \$10,060.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 371 as follows:

371 land to be valued at \$22,500.00, and the improvements to be valued at \$91,895.00 for a total value of \$114,395.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Chair Todd declared a break at 2:45 pm

Chair Todd reconvened from break at 2:56 pm.

Board Member Hartnett, seconded by Board Member Bousquet, to value protest numbers 372 through 400 per the appraiser's recommendation as follows:

372 land to be valued at \$8,520.00, and the improvements to be valued at \$113,410.00 for a total value of \$121,930.00.

373 land to be valued at \$36,000.00, and the improvements to be valued at \$117,745.00 for a total value of \$153,745.00.

374 land to be valued at \$13,610.00, and the improvements to be valued at \$150,260.00 for a total value of \$163,870.00.

375 land to be valued at \$9,625.00, and the improvements to be valued at \$77,865.00 for a total value of \$87,490.00.

376 land to be valued at \$12,140.00, and the improvements to be valued at \$67,960.00 for a total value of \$80,100.00.

377 land to be valued at \$21,515.00, and the improvements to be valued at \$131,545.00 for a total value of \$153,060.00.

378 land to be valued at \$15,555.00, and the improvements to be valued at \$86,985.00 for a total value of \$102,540.00.

379 land to be valued at \$14,915.00, and the improvements to be valued at \$100,670.00 for a total value of \$115,585.00.

380 land to be valued at \$17,880.00, and the improvements to be valued at \$31,880.00 for a total value of \$49,760.00.

381 land to be valued at \$16,200.00, and the improvements to be valued at \$146,715.00 for a total value of \$162,915.00.

382 land to be valued at \$15,000.00, and the improvements to be valued at \$81,045.00 for a total value of \$96,045.00.

383 land to be valued at \$18,000.00, and the improvements to be valued at \$135,000.00 for a total value of \$153,000.00.

384 land to be valued at \$8,520.00, and the improvements to be valued at \$81,640.00 for a total value of \$90,160.00.

385 land to be valued at \$11,970.00, and the improvements to be valued at \$107,615.00 for a total value of \$119,585.00.

386 land to be valued at \$10,480.00, and the improvements to be valued at \$40,690.00 for a total value of \$51,170.00.

387 land to be valued at \$16,175.00, and the improvements to be valued at \$129,005.00 for a total value of \$145,180.00.

388 land to be valued at \$15,000.00, and the improvements to be valued at \$95,875.00 for a total value of \$110,875.00.

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389 land to be valued at \$7,695.00, and the improvements to be valued at \$188,130.00 for a total value of \$195,825.00.

390 land to be valued at \$203,565.00, and the improvements to be valued at \$209,955.00 for a total value of \$413,520.00.

391 land to be valued at \$61,435.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$61,435.00.

392 land to be valued at \$9,940.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,940.00.

393 land to be valued at \$9,230.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,230.00.

394 land to be valued at \$9,945.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,945.00.

395 land to be valued at \$9,940.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,940.00.

396 land to be valued at \$9,230.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,230.00.

397 land to be valued at \$9,230.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,230.00.

398 land to be valued at \$9,965.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,965.00.

399 land to be valued at \$9,230.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,230.00.

400 land to be valued at \$9,230.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,230.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Hartnett, to value protest numbers 401 through 403 per the appraiser's recommendation as follows:

401 land to be valued at \$9,230.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,230.00.

402 land to be valued at \$9,940.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,940.00.

403 land to be valued at \$13,625.00, and the improvements to be valued at \$82,445.00 for a total value of \$96,070.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 404 as follows:

404 land to be valued at \$15,305.00, and the improvements to be valued at \$173,295.00 for a total value of \$188,600.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest numbers 405 through 407 per the appraiser's recommendation as follows:

405 land to be valued at \$16,200.00, and the improvements to be valued at \$120,430.00 for a total value of \$136,630.00.

406 land to be valued at \$12,780.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$12,780.00.

407 land to be valued at \$12,780.00, and the improvements to be valued at \$52,365.00 for a total value of \$65,145.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Bousquet, to value protest number 408 as follows:

408 land to be valued at \$9,370.00, and the improvements to be valued at \$121,700.00 for a total value of \$131,070.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Bousquet, seconded by Board Member Miller, to value protest number 409 per the appraiser's recommendation as follows:

409 land to be valued at \$16,270.00, and the improvements to be valued at \$1,815.00 for a total value of \$18,085.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 410 as follows:

410 land to be valued at \$21,125.00, and the improvements to be valued at \$91,115.00 for a total value of \$112,240.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest numbers 411 through 412 per the appraiser's recommendation as follows:

411 land to be valued at \$12,570.00, and the improvements to be valued at \$119,680.00 for a total value of \$132,250.00.

412 land to be valued at \$9,940.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$9,940.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 413 as follows:

413 land to be valued at \$24,710, and the improvements to be valued at \$110,380.00 for a total value of \$135,090.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 414 through 419 per the appraiser's recommendation as follows:

414 land to be valued at \$7,920.00, and the improvements to be valued at \$63,445.00 for a total value of \$71,365.00.

415 land to be valued at \$124,490.00, and the improvements to be valued at \$840.00 for a total value of \$125,330.00.

416 land to be valued at \$9,390.00, and the improvements to be valued at \$107,335.00 for a total value of \$116,725.00.

417 land to be valued at \$15,555.00, and the improvements to be valued at \$42,340.00 for a total value of \$57,895.00.

418 land to be valued at \$2,500.00, and the improvements to be valued at \$70,095.00 for a total value of \$72,595.00.

419 land to be valued at \$6,250.00, and the improvements to be valued at \$28,235.00 for a total value of \$34,485.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Hartnett, to value protest number 420 as follows:

420 land to be valued at \$8,520.00, and the improvements to be valued at \$36,930.00 for a total value of \$45,450.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 421 per the appraiser's recommendation as follows:

421 land to be valued at \$16,080.00, and the improvements to be valued at \$99,065.00 for a total value of \$115,145.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Engel, to value protest number 422 as follows:

422 land to be valued at \$8,520.00, and the improvements to be valued at \$23,420.00 for a total value of \$31,940.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Engel, seconded by Board Member Miller, to value protest numbers 423 through 429 per the appraiser's recommendation as follows:

423 land to be valued at \$61,835.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$61,835.00.

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424 land to be valued at \$129,980.00, and the improvements to be valued at \$40,875.00 for a total value of \$170,855.00.

425 land to be valued at \$39,300.00, and the improvements to be valued at \$149,710.00 for a total value of \$189,010.00.

426 land to be valued at \$10,870.00, and the improvements to be valued at \$91,435.00 for a total value of \$102,305.00.

427 land to be valued at \$13,940.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$13,940.00.

428 land to be valued at \$7,930.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$7,930.00.

429 land to be valued at \$4,540.00, and the improvements to be valued at \$91,990.00 for a total value of \$96,530.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest number 430 as follows:
430 land to be valued at \$14,060.00, and the improvements to be valued at \$34,030.00 for a total value of \$48,090.

--There was discussion on whether or not this was a correct land value. The Board's change was back to last year's value.

Lyle said that he has no problem with the total value. His problem is with the land valued at \$423/ front foot.

She has been in every year to protest.

Pam asked Dick to tag this one for next year to look at the land value.

Pam thinks she has a deep lot, but it is only 132' deep which is standard for that area of town.

Bill commented on how she doesn't have a garage.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Engel, to value protest numbers 431 through 434 per the appraiser's recommendation as follows:

431 land to be valued at \$18,745.00, and the improvements to be valued at \$57,440.00 for a total value of \$76,185.00.

432 land to be valued at \$44,305.00, and the improvements to be valued at \$36,700.00 for a total value of \$81,005.00.

433 land to be valued at \$23,645.00, and the improvements to be valued at \$90,915.00 for a total value of \$114,560.00.

Lyle: We found one that was doubled so cut it in half, the other we found that had been doubled we left alone. Is this making sense?

Maddie: What do you mean it's doubled?

Lyle: At 426/front foot.

Maddie: Does it match the rest of them in that neighborhood?

Pam: No they're at 213.

Lyle: This was on E. 23rd. (Cassie mentioned that he's talking about #430)

Ted: You lowered that one.

Pam: But the land is still off...the bottom line number isn't too bad.

Lyle: I agree with his probable value, but the lot value doesn't pass the smell test.

Pam: It just looks like it is doubled.

Lyle: It is. If we want to be consistent we need to go back and change the lot value and the improvement value to come up with the same thing. I think we have no problem with the total value. I think we need to straighten up the lot value.

Pam: Ok, let's do that.

434 land to be valued at \$16,080.00, and the improvements to be valued at \$90,470.00 for a total value of \$106,550.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to rescind their previous action on protest number 430 and to value it as follows:

430 land to be valued at \$7,030, and improvements to be valued at \$41,060 for a total value of \$48,090.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

--Dick wanted to know if we, the Board, wanted to go back and revisit this land issue now...the Board asked him what land issue...Dick said the one on protest number 430. The Board told him to go back and review the land on that protest which he did and in doing so, he found that everything in that 100

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block of East 23 at the same front foot value at \$426/front foot. Pam wanted to know why when that isn't south of 30th Street. Dick explained that it is the 1st block off Dakota Avenue.

Lyle asked if this was the first one that we have had on the 1st block off of the Avenue. Dick could not tell him for sure. All of the properties in the 1st block off of Dakota Avenue will be valued the same. The other property that the Board looked at was on the Avenue at the south end of the street.

Lyle said that this is the same argument that they have had for years with Dick giving them the Dakota Avenue influence and he is saying it isn't there. Lyle feels you need to compromise and that if you are going to put a commercial value on the land then you need to reduce the residential value of the houses proportionately, and since we have this value that the Board all agrees on then that is where we are at.

Pam said that this is a good bottom line.

Dick said that he would be happy to do what ever the Board agrees to, but that the Board needs to remember the location.

Lyle said that that is what the Board is here for Equalization, only on market though.

Pam said that they would watch for others to come through, but she doesn't remember any others like that popping up.

Not this year, but last year there were. Need to keep this in mind for next year.

The Board decided to leave this where they had moved it to.

Board Member Bousquet, seconded by Board Member Todd, to value protest numbers 435 through 439 per the appraiser's recommendation as follows:

435 land to be valued at \$126,350.00, and the improvements to be valued at \$217,585.00 for a total value of \$343,935.00.

436 land to be valued at \$0.00 (no land), and the improvements to be valued at \$9,940.00 for a total value of \$9,940.00.

437 land to be valued at \$13,625.00, and the improvements to be valued at \$59,045.00 for a total value of \$72,670.00.

438 land to be valued at \$99,000.00, and the improvements to be valued at \$981,780.00 for a total value of \$1,080,780.00.

439 land to be valued at \$26,675.00, and the improvements to be valued at \$76,780.00 for a total value of \$103,455.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 440 as follows:

440 land to be valued at \$22,500.00, and the improvements to be valued at \$97,500.00 for a total value of \$120,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 441 through 448 per the appraiser's recommendation as follows:

441 land to be valued at \$9,655.00, and the improvements to be valued at \$108,790.00 for a total value of \$118,445.00.

442 land to be valued at \$5,960.00, and the improvements to be valued at \$57,735.00 for a total value of \$63,695.00.

443 land to be valued at \$6,470.00, and the improvements to be valued at \$29,180.00 for a total value of \$35,650.00.

444 land to be valued at \$16,200.00, and the improvements to be valued at \$122,925.00 for a total value of \$139,125.00.

445 land to be valued at \$5,670.00, and the improvements to be valued at \$28,515.00 for a total value of \$34,185.00.

446 land to be valued at \$8,505.00, and the improvements to be valued at \$33,435.00 for a total value of \$41,940.00.

447 land to be valued at \$3,545.00, and the improvements to be valued at \$53,585.00 for a total value of \$57,130.00.

448 land to be valued at \$7,090.00, and the improvements to be valued at \$71,885.00 for a total value of \$78,975.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 449 as follows:

449 land to be valued at \$7,090.00, and the improvements to be valued at \$24,935.00 for a total value of \$32,025.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Hartnett, seconded by Board Member Miller, to value protest number 450 as follows:
450 land to be valued at \$7,090.00, and the improvements to be valued at \$29,610.00 for a total value of \$36,700.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Miller, to value protest numbers 451 through 452 per the appraiser's recommendation as follows:

451 land to be valued at \$8,830.00, and the improvements to be valued at \$99,765.00 for a total value of \$108,595.00.

452 land to be valued at \$13,500.00, and the improvements to be valued at \$126,885.00 for a total value of \$140,385.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 453 as follows:

453 land to be valued at \$10,110.00, and the improvements to be valued at \$71,790.00 for a total value of \$81,900.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to dismiss protest number 454 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Engel, to value protest numbers 455 through 459 per the appraiser's recommendation as follows:

455 land to be valued at \$1,460,290.00, and the improvements to be valued at \$23,844,670.00 for a total value of \$25,304,960.00.

456 land to be valued at \$8,520.00, and the improvements to be valued at \$51,750.00 for a total value of \$60,270.00.

457 land to be valued at \$16,140.00, and the improvements to be valued at \$46,340.00 for a total value of \$62,480.00.

458 land to be valued at \$18,000.00, and the improvements to be valued at \$106,095.00 for a total value of \$124,095.00.

459 land to be valued at \$22,680.00, and the improvements to be valued at \$28,950.00 for a total value of \$51,630.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 460 as follows:

460 land to be valued at \$8,520.00, and the improvements to be valued at \$79,235.00 for a total value of \$87,755.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest number 461 as follows:

461 land to be valued at \$9,765.00, and the improvements to be valued at \$18,835.00 for a total value of \$28,600.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest number 462 as follows:

462 land to be valued at \$10,440.00, and the improvements to be valued at \$43,060.00 for a total value of \$53,500.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 463 through 469 per the appraiser's recommendation as follows:

463 land to be valued at \$63,055.00, and the improvements to be valued at \$72,735.00 for a total value of \$135,790.00.

464 land to be valued at \$0.00 (no land), and the improvements to be valued at \$48,740.00 for a total value of \$48,740.00.

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465 land to be valued at \$10,795.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$10,795.00.

466 land to be valued at \$10,650.00, and the improvements to be valued at \$64,510.00 for a total value of \$75,160.00.

467 land to be valued at \$1,535.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,535.00.

468 land to be valued at \$35,805.00, and the improvements to be valued at \$155,260.00 for a total value of \$191,065.00.

469 land to be valued at \$15,000.00, and the improvements to be valued at \$64,085.00 for a total value of \$79,085.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Engel, to value protest number 470 as follows:

470 land to be valued at \$12,695.00, and the improvements to be valued at \$62,015.00 for a total value of \$74,710.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 471 per the appraiser's recommendation as follows:

471 land to be valued at \$9,030.00, and the improvements to be valued at \$59,735.00 for a total value of \$68,765.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest number 472 as follows:

472 land to be valued at \$14,060.00, and the improvements to be valued at \$72,285.00 for a total value of \$86,345.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest number 473 per the appraiser's recommendation as follows:

473 land to be valued at \$16,040.00, and the improvements to be valued at \$34,610.00 for a total value of \$50,650.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 474 as follows:

474 land to be valued at \$2,500.00, and the improvements to be valued at \$72,500.00 for a total value of \$75,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest numbers 475 through 476 per the appraiser's recommendation as follows:

475 land to be valued at \$17,465.00, and the improvements to be valued at \$158,160.00 for a total value of \$175,625.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

476 land to be valued at \$4,080.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$4,080.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 477 as follows:

477 land to be valued at \$22,680.00, and the improvements to be valued at \$40,000.00 for a total value of \$62,680.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Todd, to value protest numbers 478 through 498 per the appraiser's recommendation as follows:

478 land to be valued at \$12,495.00, and the improvements to be valued at \$67,145.00 for a total value of \$79,640.00.

479 land to be valued at \$17,605.00, and the improvements to be valued at \$114,905.00 for a total value of \$132,510.00.

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480 land to be valued at \$14,200.00, and the improvements to be valued at \$125,325.00 for a total value of \$139,525.00.

481 land to be valued at \$10,480.00, and the improvements to be valued at \$53,490.00 for a total value of \$63,970.00.

482 land to be valued at \$11,735.00, and the improvements to be valued at \$242,670.00 for a total value of \$254,405.00.

483 land to be valued at \$11,340.00, and the improvements to be valued at \$72,095.00 for a total value of \$83,435.00.

484 land to be valued at \$16,075.00, and the improvements to be valued at \$156,715.00 for a total value of \$172,790.00.

485 land to be valued at \$7,810.00, and the improvements to be valued at \$33,670.00 for a total value of \$41,480.00.

486 land to be valued at \$5,680.00, and the improvements to be valued at \$18,570.00 for a total value of \$24,250.00.

487 land to be valued at \$5,680.00, and the improvements to be valued at \$20,895.00 for a total value of \$26,575.00.

488 land to be valued at \$5,680.00, and the improvements to be valued at \$17,945.00 for a total value of \$23,625.00.

489 land to be valued at \$5,680.00, and the improvements to be valued at \$42,085.00 for a total value of \$47,765.00.

490 land to be valued at \$135,605.00, and the improvements to be valued at \$43,840.00 for a total value of \$179,445.00.

491 land to be valued at \$15,555.00, and the improvements to be valued at \$35,525.00 for a total value of \$51,080.00.

492 land to be valued at \$127,155.00, and the improvements to be valued at \$51,765.00 for a total value of \$178,920.00.

493 land to be valued at \$19,170.00, and the improvements to be valued at \$78,210.00 for a total value of \$97,380.00.

494 land to be valued at \$9,810.00, and the improvements to be valued at \$95,575.00 for a total value of \$105,385.00.

495 land to be valued at \$2,255.00, and the improvements to be valued at \$30,895.00 for a total value of \$33,150.00.

496 land to be valued at \$18,105.00, and the improvements to be valued at \$65,770.00 for a total value of \$83,875.00.

497 land to be valued at \$2,630.00, and the improvements to be valued at \$88,855.00 for a total value of \$91,485.00.

498 land to be valued at \$124,375.00, and the improvements to be valued at \$74,330.00 for a total value of \$198,705.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 499 as follows:

499 land to be valued at \$5,680.00, and the improvements to be valued at \$44,480.00 for a total value of \$50,160.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest numbers 500 through 537 per the appraiser's recommendation as follows:

500 land to be valued at \$15,270.00, and the improvements to be valued at \$82,300.00 for a total value of \$97,570.00.

501 land to be valued at \$10,375.00, and the improvements to be valued at \$77,735.00 for a total value of \$88,110.00.

502 land to be valued at \$7,020.00, and the improvements to be valued at \$130,340.00 for a total value of \$137,360.00.

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503 land to be valued at \$19,560.00, and the improvements to be valued at \$117,225.00 for a total value of \$136,785.00.

504 land to be valued at \$19,690.00, and the improvements to be valued at \$65,845.00 for a total value of \$85,535.00.

505 land to be valued at \$17,950.00, and the improvements to be valued at \$64,815.00 for a total value of \$82,765.00.

506 land to be valued at \$12,260.00, and the improvements to be valued at \$41,570.00 for a total value of \$53,830.00.

507 land to be valued at \$37,485.00, and the improvements to be valued at \$73,145.00 for a total value of \$110,630.00.

508 land to be valued at \$6,250.00, and the improvements to be valued at \$63,595.00 for a total value of \$69,845.00.

509 land to be valued at \$16,075.00, and the improvements to be valued at \$138,820.00 for a total value of \$154,895.00.

510 land to be valued at \$14,060.00, and the improvements to be valued at \$112,895.00 for a total value of \$126,955.00.

511 land to be valued at \$7,950.00, and the improvements to be valued at \$72,300.00 for a total value of \$80,250.00.

512 land to be valued at \$13,180.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$13,180.00.

513 land to be valued at \$6,815.00, and the improvements to be valued at \$123,220.00 for a total value of \$130,035.00.

514 land to be valued at \$3,325.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$3,325.00.

515 land to be valued at \$28,265.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$28,265.00.

516 land to be valued at \$34,725.00, and the improvements to be valued at \$256,205.00 for a total value of \$290,930.00.

517 land to be valued at \$20,825.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$20,825.00.

518 land to be valued at \$2,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$2,000.00.

519 land to be valued at \$2,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$2,000.00.

520 land to be valued at \$8,330.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$8,330.00.

521 land to be valued at \$12,355.00, and the improvements to be valued at \$108,890.00 for a total value of \$121,245.00.

522 land to be valued at \$9,480.00, and the improvements to be valued at \$183,310.00 for a total value of \$192,790.00.

523 land to be valued at \$6,250.00, and the improvements to be valued at \$44,885.00 for a total value of \$51,135.00.

524 land to be valued at \$6,250.00, and the improvements to be valued at \$48,900.00 for a total value of \$55,150.00.

525 land to be valued at \$6,815.00, and the improvements to be valued at \$93,585.00 for a total value of \$100,400.00.

526 land to be valued at \$3,325.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$3,325.00.

527 land to be valued at \$13,080.00, and the improvements to be valued at \$59,450.00 for a total value of \$72,530.00.

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528 land to be valued at \$10,160.00, and the improvements to be valued at \$70,380.00 for a total value of \$80,540.00.

529 land to be valued at \$11,735.00, and the improvements to be valued at \$43,720.00 for a total value of \$55,455.00.

530 land to be valued at \$18,980.00, and the improvements to be valued at \$117,545.00 for a total value of \$136,525.00.

531 land to be valued at \$44,730.00, and the improvements to be valued at \$82,360.00 for a total value of \$127,090.00.

532 land to be valued at \$10,010.00, and the improvements to be valued at \$79,970.00 for a total value of \$89,980.00.

533 land to be valued at \$11,355.00, and the improvements to be valued at \$12,180.00 for a total value of \$23,535.00.

534 land to be valued at \$14,050.00, and the improvements to be valued at \$70,790.00 for a total value of \$84,840.00.

535 land to be valued at \$14,125.00, and the improvements to be valued at \$93,520.00 for a total value of \$107,645.00.

536 land to be valued at \$10,800.00, and the improvements to be valued at \$148,340.00 for a total value of \$159,140.00.

537 land to be valued at \$14,590.00, and the improvements to be valued at \$92,675.00 for a total value of \$107,265.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to dismiss protest number 538 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest numbers 539 through 541 per the appraiser's recommendation as follows:

539 land to be valued at \$10,200.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$10,200.00.

540 land to be valued at \$1,640.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$1,640.00.

541 land to be valued at \$6,250.00, and the improvements to be valued at \$60,620.00 for a total value of \$66,870.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Hartnett, to dismiss protest numbers 542 through 544 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Bousquet, to value protest numbers 545 through 546 per the appraiser's recommendation as follows:

545 land to be valued at \$21,580.00, and the improvements to be valued at \$62,745.00 for a total value of \$84,325.00.

546 land to be valued at \$11,360.00, and the improvements to be valued at \$67,135.00 for a total value of \$78,495.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 547 as follows:
547 land to be valued at \$17,100.00, and the improvements to be valued at \$123,000.00 for a total value of \$140,100.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Todd, seconded by Board Member Hartnett, to value protest number 548 as follows:
548 land to be valued at \$15,300.00, and the improvements to be valued at \$149,050.00 for a total value of \$164,350.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 549 through 563 per the appraiser's recommendation as follows:

549 land to be valued at \$12,065.00, and the improvements to be valued at \$13,050.00 for a total value of \$25,115.00.

550 land to be valued at \$11,340.00, and the improvements to be valued at \$75,605.00 for a total value of \$86,945.00.

551 land to be valued at \$23,400.00, and the improvements to be valued at \$205,935.00 for a total value of \$229,335.00.

552 land to be valued at \$15,490.00, and the improvements to be valued at \$120,205.00 for a total value of \$135,695.00.

553 land to be valued at \$11,080.00, and the improvements to be valued at \$81,755.00 for a total value of \$92,835.00.

554 land to be valued at \$4,540.00, and the improvements to be valued at \$138,900.00 for a total value of \$143,440.00.

555 land to be valued at \$10,090.00, and the improvements to be valued at \$136,440.00 for a total value of \$146,530.00.

556 land to be valued at \$26,680.00, and the improvements to be valued at \$116,155.00 for a total value of \$142,835.00.

557 land to be valued at \$16,200.00, and the improvements to be valued at \$209,225.00 for a total value of \$225,425.00.

558 land to be valued at \$24,410.00, and the improvements to be valued at \$218,505.00 for a total value of \$242,915.00.

559 land to be valued at \$22,525.00, and the improvements to be valued at \$223,725.00 for a total value of \$246,250.00.

560 land to be valued at \$17,100.00, and the improvements to be valued at \$180,940.00 for a total value of \$198,040.00.

561 land to be valued at \$34,880.00, and the improvements to be valued at \$104,265.00 for a total value of \$139,145.00.

562 land to be valued at \$103,580.00, and the improvements to be valued at \$79,990.00 for a total value of \$183,570.00.

563 land to be valued at \$16,615.00, and the improvements to be valued at \$64,815.00 for a total value of \$81,430.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Engel, to dismiss protest number 564 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest numbers 565 through 567 per the appraiser's recommendation as follows:

565 land to be valued at \$9,695.00, and the improvements to be valued at \$101,630.00 for a total value of \$111,325.00.

566 land to be valued at \$10,585.00, and the improvements to be valued at \$53,035.00 for a total value of \$63,620.00.

567 land to be valued at \$15,090.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$15,090.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest number 568 as follows:

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568 land to be valued at \$16,725.00, and the improvements to be valued at \$39,640.00 for a total value of \$56,365.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest numbers 569 through 570 per the appraiser's recommendation as follows:

569 land to be valued at \$14,940.00, and the improvements to be valued at \$147,120.00 for a total value of \$162,060.00.

570 land to be valued at \$12,780.00, and the improvements to be valued at \$67,150.00 for a total value of \$79,930.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to value protest number 571 as follows: 571 land to be valued at \$15,630.00, and the improvements to be valued at \$89,725.00 for a total value of \$105,355.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest numbers 572 through 577 per the appraiser's recommendation as follows:

572 land to be valued at \$17,605.00, and the improvements to be valued at \$127,930.00 for a total value of \$145,535.00.

573 land to be valued at \$6,975.00, and the improvements to be valued at \$130,215.00 for a total value of \$137,190.00.

574 land to be valued at \$10,200.00, and the improvements to be valued at \$157,595.00 for a total value of \$167,795.00.

575 land to be valued at \$7,130.00, and the improvements to be valued at \$55,965.00 for a total value of \$63,095.00.

576 land to be valued at \$30,600.00, and the improvements to be valued at \$325,295.00 for a total value of \$355,895.00.

577 land to be valued at \$0.00 (no land), and the improvements to be valued at \$15,705.00 for a total value of \$15,705.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 578 as follows:

578 land to be valued at \$8,235.00, and the improvements to be valued at \$71,685.00 for a total value of \$79,920.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 579 as follows:

579 land to be valued at \$9,930.00, and the improvements to be valued at \$126,680.00 for a total value of \$136,610.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Engel, to value protest 580 as follows:

580 land to be valued at \$13,390.00, and the improvements to be valued at \$62,210.00 for a total value of \$75,600.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 581 through 582 as follows:

581 land to be valued at \$10,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$10,000.00.

582 land to be valued at \$15,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$15,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 583 through 597 per the appraiser's recommendation as follows:

583 land to be valued at \$14,200.00, and the improvements to be valued at \$70,515.00 for a total value of \$84,715.00.

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584 land to be valued at \$13,615.00, and the improvements to be valued at \$54,160.00 for a total value of \$67,775.00.

585 land to be valued at \$10,565.00, and the improvements to be valued at \$57,780.00 for a total value of \$68,345.00.

586 land to be valued at \$10,365.00, and the improvements to be valued at \$93,315.00 for a total value of \$103,680.00.

587 land to be valued at \$57,775.00, and the improvements to be valued at \$28,020.00 for a total value of \$85,795.00.

588 land to be valued at \$11,645.00, and the improvements to be valued at \$85,300.00 for a total value of \$96,945.00.

589 land to be valued at \$11,970.00, and the improvements to be valued at \$104,250.00 for a total value of \$116,220.00.

590 land to be valued at \$11,525.00, and the improvements to be valued at \$57,345.00 for a total value of \$68,870.00.

591 land to be valued at \$1,525.00, and the improvements to be valued at \$51,740.00 for a total value of \$53,265.00.

592 land to be valued at \$5,870.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$5,870.00.

593 land to be valued at \$8,945.00, and the improvements to be valued at \$89,610.00 for a total value of \$98,555.00.

594 land to be valued at \$9,625.00, and the improvements to be valued at 0 for a total value of \$9,625.00.

595 land to be valued at \$9,625.00, and the improvements to be valued at \$59,130.00 for a total value of \$68,755.00.

596 land to be valued at \$15,125.00, and the improvements to be valued at \$85,305.00 for a total value of \$100,430.00.

597 land to be valued at \$17,040.00, and the improvements to be valued at \$60,130.00 for a total value of \$77,170.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 598 as follows:
598 land to be valued at \$5,500.00, and the improvements to be valued at \$39,165.00 for a total value of \$44,665.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Engel, to value protest number 599 per the appraiser's recommendation as follows:

599 land to be valued at \$10,935.00, and the improvements to be valued at \$171,305.00 for a total value of \$182,240.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest number 600 as follows:
600 land to be valued at \$12,960.00, and the improvements to be valued at \$148,740.00 for a total value of \$161,700.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Engel, to value protest numbers 601 through 604 per the appraiser's recommendation as follows:

601 land to be valued at \$10,070.00, and the improvements to be valued at \$8,600.00 for a total value of \$18,670.00.

602 land to be valued at \$0.00 (no land), and the improvements to be valued at \$5,715.00 for a total value of \$5,715.00.

603 land to be valued at \$3,415.00, and the improvements to be valued at \$119,360.00 for a total value of \$122,775.00.

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604 land to be valued at \$20,380.00, and the improvements to be valued at \$27,540.00 for a total value of \$47,920.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Hartnett, to dismiss protest numbers 605 through 606 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest number 607 as follows:

607 land to be valued at \$17,040.00, and the improvements to be valued at \$76,795.00 for a total value of \$93,835.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 608 through 637 per the appraiser's recommendation as follows:

608 land to be valued at \$17,605.00, and the improvements to be valued at \$179,540.00 for a total value of \$197,145.00.

609 land to be valued at \$30,145.00, and the improvements to be valued at \$43,575.00 for a total value of \$73,720.00.

610 land to be valued at \$5,680.00, and the improvements to be valued at \$74,565.00 for a total value of \$80,245.00.

611 land to be valued at \$15,975.00, and the improvements to be valued at \$120,275.00 for a total value of \$136,250.00.

612 land to be valued at \$15,755.00, and the improvements to be valued at \$77,585.00 for a total value of \$93,340.00.

613 land to be valued at \$16,430.00, and the improvements to be valued at \$132,090.00 for a total value of \$148,520.00.

614 land to be valued at \$18,000.00, and the improvements to be valued at \$119,340.00 for a total value of \$137,340.00.

615 land to be valued at \$13,500.00, and the improvements to be valued at \$88,805.00 for a total value of \$102,305.00.

616 land to be valued at \$9,370.00, and the improvements to be valued at \$36,060.00 for a total value of \$45,430.00.

617 land to be valued at \$0.00 (no land), and the improvements to be valued at \$3,860.00 for a total value of \$3,860.00.

618 land to be valued at \$0.00 (no land), and the improvements to be valued at \$2,550.00 for a total value of \$2,550.00.

619 land to be valued at \$16,360.00, and the improvements to be valued at \$49,235.00 for a total value of \$65,595.00.

620 land to be valued at \$9,370.00, and the improvements to be valued at \$42,360.00 for a total value of \$51,730.00.

621 land to be valued at \$6,250.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$6,250.00.

622 land to be valued at \$26,900.00, and the improvements to be valued at \$102,165.00 for a total value of \$129,065.00.

623 land to be valued at \$7,270.00, and the improvements to be valued at \$75,795.00 for a total value of \$83,065.00.

624 land to be valued at \$5,450.00, and the improvements to be valued at \$85,405.00 for a total value of \$90,855.00.

625 land to be valued at \$20,235.00, and the improvements to be valued at \$102,210.00 for a total value of \$122,445.00.

626 land to be valued at \$15,000.00, and the improvements to be valued at \$86,085.00 for a total value of \$101,085.00.

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627 land to be valued at \$18,625.00, and the improvements to be valued at \$132,300.00 for a total value of \$150,925.00.

628 land to be valued at \$11,340.00, and the improvements to be valued at \$96,120.00 for a total value of \$107,460.00.

629 land to be valued at \$15,290.00, and the improvements to be valued at \$133,210.00 for a total value of \$148,500.00.

630 land to be valued at \$4,455.00, and the improvements to be valued at \$26,300.00 for a total value of \$30,755.00.

631 land to be valued at \$2,905.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$2,905.00.

632 land to be valued at \$9,800.00, and the improvements to be valued at \$73,195.00 for a total value of \$82,995.00.

633 land to be valued at \$13,915.00, and the improvements to be valued at \$73,225.00 for a total value of \$87,140.00.

634 land to be valued at \$14,145.00, and the improvements to be valued at \$83,020.00 for a total value of \$97,165.00.

635 land to be valued at \$22,580.00, and the improvements to be valued at \$56,175.00 for a total value of \$78,755.00.

636 land to be valued at \$9,390.00, and the improvements to be valued at \$53,085.00 for a total value of \$62,475.00.

637 land to be valued at \$108,970.00, and the improvements to be valued at \$189,700.00 for a total value of \$298,670.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Todd, to value protest number 638 as follows:

638 land to be valued at \$18,960.00, and the improvements to be valued at \$134,590.00 for a total value of \$153,550.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Bousquet, to dismiss protest number 639 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Bousquet, seconded by Board Member Todd, to value protest numbers 640 through 646 per the appraiser's recommendation as follows:

640 land to be valued at \$15,770.00, and the improvements to be valued at \$39,210.00 for a total value of \$54,980.00.

641 land to be valued at \$17,575.00, and the improvements to be valued at \$235,375.00 for a total value of \$252,950.00.

642 land to be valued at \$23,465.00, and the improvements to be valued at \$245.00 for a total value of \$23,710.00.

643 land to be valued at \$1,265.00, and the improvements to be valued at \$53,510.00 for a total value of \$54,775.00.

644 land to be valued at \$7,810.00, and the improvements to be valued at \$75,990.00 for a total value of \$83,800.00.

645 land to be valued at \$13,170.00, and the improvements to be valued at \$185,830.00 for a total value of \$199,000.00.

646 land to be valued at \$10,630.00, and the improvements to be valued at \$62,615.00 for a total value of \$73,245.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Miller, seconded by Board Member Bousquet, to dismiss protest number 647 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Bousquet, to value protest numbers 648 through 654 per the appraiser's recommendation as follows:

648 land to be valued at \$18,820.00, and the improvements to be valued at \$3,385.00 for a total value of \$22,205.00.

649 land to be valued at \$19,950.00, and the improvements to be valued at \$89,380.00 for a total value of \$109,330.00.

650 land to be valued at \$8,110.00, and the improvements to be valued at \$111,030.00 for a total value of \$119,140.00.

651 land to be valued at \$11,005.00, and the improvements to be valued at \$50,575.00 for a total value of \$61,580.00.

652 land to be valued at \$11,265.00, and the improvements to be valued at \$87,755.00 for a total value of \$99,020.00.

653 land to be valued at \$11,665.00, and the improvements to be valued at \$92,500.00 for a total value of \$104,165.00.

654 land to be valued at \$44,395.00, and the improvements to be valued at \$47,305.00 for a total value of \$91,700.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Hartnett, to value protest number 655 as follows:

655 land to be valued at \$39,040.00, and the improvements to be valued at \$105,960.00 for a total value of \$145,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest numbers 656 through 657 per the appraiser's recommendation as follows:

656 land to be valued at \$29,290.00, and the improvements to be valued at \$18,065.00 for a total value of \$47,355.00.

657 land to be valued at \$13,135.00, and the improvements to be valued at \$85,785.00 for a total value of \$98,920.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest number 658 as follows:

658 land to be valued at \$25,000.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$25,000.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 659 through 663 per the appraiser's recommendation as follows:

659 land to be valued at \$14,705.00, and the improvements to be valued at \$108,385.00 for a total value of \$123,090.00.

660 land to be valued at \$12,755.00, and the improvements to be valued at \$160,970.00 for a total value of \$173,725.00.

661 land to be valued at \$13,655.00, and the improvements to be valued at \$62,865.00 for a total value of \$76,520.00.

662 land to be valued at \$16,695.00, and the improvements to be valued at \$77,620.00 for a total value of \$94,315.00.

663 land to be valued at \$11,735.00, and the improvements to be valued at \$119,175.00 for a total value of \$130,910.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Hartnett, seconded by Board Member Miller, to value protest number 664 as follows:
664 land to be valued at \$25,000, and the improvements to be valued at \$195,870.00 for a total value of \$220,870.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Hartnett, to value protest numbers 665 through 681 per the appraiser's recommendation as follows:

665 land to be valued at \$24,375.00, and the improvements to be valued at \$131,465.00 for a total value of \$155,840.00.

666 land to be valued at \$18,000.00, and the improvements to be valued at \$133,820.00 for a total value of \$151,820.00.

667 land to be valued at \$21,060.00, and the improvements to be valued at \$274,480.00 for a total value of \$295,540.00.

668 land to be valued at \$22,105.00, and the improvements to be valued at \$81,415.00 for a total value of \$103,520.00.

669 land to be valued at \$21,885.00, and the improvements to be valued at \$30,420.00 for a total value of \$52,305.00.

670 land to be valued at \$9,200.00, and the improvements to be valued at \$170,590.00 for a total value of \$179,790.00.

671 land to be valued at \$4,260.00, and the improvements to be valued at \$20,450.00 for a total value of \$24,710.00.

672 land to be valued at \$18,745.00, and the improvements to be valued at \$47,715.00 for a total value of \$66,460.00.

673 land to be valued at \$18,530.00, and the improvements to be valued at \$90,330.00 for a total value of \$108,860.00.

674 land to be valued at \$12,350.00, and the improvements to be valued at \$169,970.00 for a total value of \$182,320.00.

675 land to be valued at \$13,635.00, and the improvements to be valued at \$44,000.00 for a total value of \$57,635.00.

676 land to be valued at \$22,680.00, and the improvements to be valued at \$85,255.00 for a total value of \$107,935.00.

677 land to be valued at \$9,390.00, and the improvements to be valued at \$83,215.00 for a total value of \$92,605.00.

678 land to be valued at \$7,560.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$7,560.00.

679 land to be valued at \$12,095.00, and the improvements to be valued at \$66,210.00 for a total value of \$78,305.00.

680 land to be valued at \$22,680.00, and the improvements to be valued at \$23,315.00 for a total value of \$45,995.00.

681 land to be valued at \$19,275.00, and the improvements to be valued at \$176,075.00 for a total value of \$195,350.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Chair Todd recessed the hearing at 4:26 p.m. on the 22nd day of July, 2004 until 8:30 a.m. on July 23, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD OF EQUALIZATION
JULY 23, 2004 PROCEEDINGS
COUNTY BOARD MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Chair Todd reconvened the meeting at 8:45 A.M., followed by roll call: present were Commissioners Jackie Hartnett, Pam Miller, Bill Engel, Rick Bousquet, Chair Lyle Todd, State Assessment Administration Manager Madelyn Thorsland, State Appraiser Dick Erickson, County Clerk Ted Piepho, and Deputy County Clerk for Equalization Cassandra Joseph.

Dick went over how he came up with land values up in Cottonwood Landing. He took the purchase price minus the replacement cost new, and came up with a land value. If you divide the number of sq ft of land into the land value, you come up with a per sq ft cost, which is what he used to base his land values on. There was discussion about whether or not the Board wanted this information.

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 682 through 706 per the appraiser's recommendation as follows:

682 land to be valued at \$30,030.00, and the improvements to be valued at \$75,265.00 for a total value of \$105,295.00.

683 land to be valued at \$13,205.00, and the improvements to be valued at \$94,295.00 for a total value of \$107,500.00.

684 land to be valued at \$20,380.00, and the improvements to be valued at \$83,245.00 for a total value of \$103,625.00.

685 land to be valued at \$193,320.00, and the improvements to be valued at \$6,531,840.00 for a total value of \$6,725,160.00.

686 land to be valued at \$13,315.00, and the improvements to be valued at \$142,360.00 for a total value of \$155,675.00.

687 land to be valued at \$14,200.00, and the improvements to be valued at \$186,665.00 for a total value of \$200,865.00.

688 land to be valued at \$17,040.00, and the improvements to be valued at \$84,085.00 for a total value of \$101,125.00.

689 land to be valued at \$10,560.00, and the improvements to be valued at \$139,695.00 for a total value of \$150,255.00.

690 land to be valued at \$0.00 (no land), and the improvements to be valued at \$19,085.00 for a total value of \$19,085.00.

691 land to be valued at \$13,075.00, and the improvements to be valued at \$58,550.00 for a total value of \$71,625.00.

692 land to be valued at \$32,560.00, and the improvements to be valued at \$100,965.00 for a total value of \$133,525.00.

693 land to be valued at \$11,340.00, and the improvements to be valued at \$66,095.00 for a total value of \$77,435.00.

694 land to be valued at \$18,400.00, and the improvements to be valued at \$77,420.00 for a total value of \$95,820.00.

695 land to be valued at \$11,265.00, and the improvements to be valued at \$116,890.00 for a total value of \$128,155.00.

696 land to be valued at \$0.00 (no land), and the improvements to be valued at \$7,830.00 for a total value of \$7,830.00.

697 land to be valued at \$6,675.00, and the improvements to be valued at \$26,935.00 for a total value of \$33,610.00.

698 land to be valued at \$25,560.00, and the improvements to be valued at \$152,135.00 for a total value of \$177,695.00.

699 land to be valued at \$8,045.00, and the improvements to be valued at \$80,735.00 for a total value of \$88,780.00.

700 land to be valued at \$7,090.00, and the improvements to be valued at \$85,110.00 for a total value of \$92,200.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

701 land to be valued at \$15,255.00, and the improvements to be valued at \$102,540.00 for a total value of \$117,795.00.

702 land to be valued at \$12,495.00, and the improvements to be valued at \$75,115.00 for a total value of \$87,610.00.

703 land to be valued at \$17,605.00, and the improvements to be valued at \$177,175.00 for a total value of \$194,780.00.

704 land to be valued at \$9,230.00, and the improvements to be valued at \$97,170.00 for a total value of \$106,400.00.

705 land to be valued at \$5,680.00, and the improvements to be valued at \$30,275.00 for a total value of \$35,955.00.

706 land to be valued at \$12,910.00, and the improvements to be valued at \$87,900.00 for a total value of \$100,810.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest number 707 as follows:

707 land to be valued at \$11,355.00, and the improvements to be valued at \$97,855.00 for a total value of \$109,210.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Bousquet, to value protest number 708 per the appraiser's recommendation as follows:

708 land to be valued at \$21,000.00, and the improvements to be valued at \$117,440.00 for a total value of \$138,440.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest 709 as follows:

709 land to be valued at \$6,250.00, and the improvements to be valued at \$82,250.00 for a total value of \$88,500.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest number 710 per the appraiser's recommendation as follows:

710 land to be valued at \$17,210.00, and the improvements to be valued at \$43,190.00 for a total value of \$60,400.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 711 as follows:

711 land to be valued at \$11,785.00, and the improvements to be valued at \$104,665.00 for a total value of \$116,450.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 712 through 713 per the appraiser's recommendation as follows:

712 land to be valued at \$35,800.00, and the improvements to be valued at \$213,565.00 for a total value of \$249,365.00.

713 land to be valued at \$9,390.00, and the improvements to be valued at \$79,280.00 for a total value of \$88,670.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to value protest number 714 as follows:

714 land to be valued at \$9,035.00, and the improvements to be valued at \$47,585.00 for a total value of \$56,620.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Hartnett, to dismiss protest number 715 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

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Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 716 through 728 per the appraiser's recommendation as follows:

716 land to be valued at \$16,875.00, and the improvements to be valued at \$62,665.00 for a total value of \$79,540.00.

717 land to be valued at \$15,640.00, and the improvements to be valued at \$76,490.00 for a total value of \$92,130.00.

718 land to be valued at \$8,235.00, and the improvements to be valued at \$85,190.00 for a total value of \$93,425.00.

719 land to be valued at \$14,400.00, and the improvements to be valued at \$118,460.00 for a total value of \$132,860.00.

720 land to be valued at \$52,825.00, and the improvements to be valued at \$113,425.00 for a total value of \$166,250.00.

721 land to be valued at \$26,170.00, and the improvements to be valued at \$36,130.00 for a total value of \$62,300.00.

722 land to be valued at \$17,285.00, and the improvements to be valued at \$186,635.00 for a total value of \$203,920.00.

723 land to be valued at \$42,615.00, and the improvements to be valued at \$68,990.00 for a total value of \$111,605.00.

724 land to be valued at \$16,125.00, and the improvements to be valued at \$54,170.00 for a total value of \$70,295.00.

725 land to be valued at \$138,805.00, and the improvements to be valued at \$1,345.00 for a total value of \$140,150.00.

726 land to be valued at \$10,935.00, and the improvements to be valued at \$87,325.00 for a total value of \$98,260.00.

727 land to be valued at \$12,095.00, and the improvements to be valued at \$71,970.00 for a total value of \$84,065.00.

728 land to be valued at \$103,630.00, and the improvements to be valued at \$46,140.00 for a total value of \$149,770.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to dismiss protest number 729 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 730 through 731 per the appraiser's recommendation as follows:

730 land to be valued at \$28,065.00, and the improvements to be valued at \$93,470.00 for a total value of \$121,535.00.

731 land to be valued at \$80,440.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$80,440.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to dismiss protest number 732 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Engel, to value protest numbers 733 through 734 per the appraiser's recommendation as follows:

733 land to be valued at \$130,855.00, and the improvements to be valued at \$126,885.00 for a total value of \$257,740.00.

734 land to be valued at \$91,225.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$91,225.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Todd, seconded by Board Member Bousquet, to dismiss protest number 735 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to value protest numbers 736 through 740 per the appraiser's recommendation as follows:

736 land to be valued at \$13,390.00, and the improvements to be valued at \$152,420.00 for a total value of \$165,810.00.

737 land to be valued at \$166,855.00, and the improvements to be valued at \$236,370.00 for a total value of \$403,225.00.

738 land to be valued at \$12,440.00, and the improvements to be valued at \$0.00 (no improvements) for a total value of \$12,440.00.

739 land to be valued at \$10,255.00, and the improvements to be valued at \$68,665.00 for a total value of \$78,920.00.

740 land to be valued at \$16,490.00, and the improvements to be valued at \$39,485.00 for a total value of \$55,975.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Miller, to value protest number 741 as follows:

741 land to be valued at \$19,695.00, and the improvements to be valued at \$154,640.00 for a total value of \$174,335.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Miller, seconded by Board Member Engel, to value protest numbers 742 through 748 per the appraiser's recommendation as follows:

742 land to be valued at \$11,360.00, and the improvements to be valued at \$55,875.00 for a total value of \$67,235.00.

743 land to be valued at \$8,545.00, and the improvements to be valued at \$31,030.00 for a total value of \$39,575.00.

744 land to be valued at \$9,390.00, and the improvements to be valued at \$103,735.00 for a total value of \$113,125.00.

745 land to be valued at \$11,360.00, and the improvements to be valued at \$28,695.00 for a total value of \$40,055.00.

746 land to be valued at \$65,495.00, and the improvements to be valued at \$54,750.00 for a total value of \$120,245.00.

747 land to be valued at \$14,590.00, and the improvements to be valued at \$44,190.00 for a total value of \$58,780.00.

748 land to be valued at \$14,515.00, and the improvements to be valued at \$34,045.00 for a total value of \$48,560.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

County Clerk Ted Piepho called a break at 8:59 am
Board reconvened at 9:22 am.

Board Member Miller, seconded by Board Member Bousquet, to dismiss protest number 749, 750, and 751 because their protests were sent to the Assessor's Office and not the County Clerk's Office, therefore not they filed correctly as they did not reach the County Clerk's office until after the filing deadline.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to dismiss protest number 752 because it was not filed in triplicate.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Miller, seconded by Board Member Hartnett, to value protest number 753 per the appraiser's recommendation as follows:

753 land to be valued at \$70,400.00, and improvements to be valued at \$87,345.00 for a total value of \$157,745.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Todd, to dismiss protest number 754 because it was not filed before the deadline.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Engel, to rescind the Board's previous action on protests 001 through 010.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Hartnett, to value protest numbers 001 through 008 per the appraiser's recommendation as follows:

001 land to be valued at \$12,535.00, and the improvements to be valued at \$73,325.00 for a total value of \$85,860.00.

002 land to be valued at \$5,520.00, and the improvements to be valued at \$58,005.00 for a total value of \$63,525.00.

003 land to be valued at \$750.00, and the improvements to be valued at for a total value of \$750.00.

004 land to be valued at \$5,860.00, and the improvements to be valued at \$132,480.00 for a total value of \$138,340.00.

005 land to be valued at \$9,450.00, and the improvements to be valued at \$58,265.00 for a total value of \$67,715.00.

006 land to be valued at \$11,360.00, and the improvements to be valued at \$43,645.00 for a total value of \$55,005.00.

007 land to be valued at \$10,625.00, and the improvements to be valued at \$35,605.00 for a total value of \$46,230.00.

008 land to be valued at \$14,910.00, and the improvements to be valued at \$98,960.00 for a total value of \$113,870.00.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Todd, seconded by Board Member Hartnett, to dismiss protest number 009 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Board Member Hartnett, seconded by Board Member Miller, to dismiss protest number 010 because a reason was not stated on the protest as required by Nebraska Statute 77-1502 R.R.S. 1943 as amended.

Roll Call Vote: Todd- Yea, Bousquet- Yea, Miller- Yea, Engel- Yea, Hartnett- Yea. VOTE PASSES UNANIMOUSLY

Chair Todd adjourned the hearing at 9:31 a.m. on the 23rd day of July, 2004.

Lyle Todd, Chair

ATTEST:

Theodore A. Piepho, County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD MEETING ROOM
JUNE 23, 2005 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Bill Engel called the meeting to order, at 8:31 a.m. followed by roll call: present were commissioners Jackie Hartnett, Betty O'Neill and Bill Engel. Roll call was followed by the Pledge of Allegiance. Also present were Madelyn Thorsland and Dick Erickson.
Absent: Commissioner Miller arrived at 8:41 a.m. and Commissioner Bousquet arrived at 8:43 a.m.

State assessor Dick Erickson entered the following into record as exhibits:

1. -Assessor's Manual
2. -2005 Reports and Opinion of Property Tax Administrator.
3. -Marshall & Swift Residential Cost Manual
4. -Marshall & Swift Commercial Cost Manual
5. -Property Assessment Valuation published by the International Association of Assessing Officers (IAAO).
6. -Property Appraisal and Assessment Administration published by the International Association of Assessing Officers (IAAO).
7. -Use Property Assessment and Taxation Manual
8. -The Appraisal Institute of Appraisal Residential Properties.
9. -The Report and opinions of the decision of the TERC that Dakota County Assessments are all within the appropriate range and there are no violations.
10. -2005 Statistical Analysis for both Residential and Commercial Property.

The County Board of Equalization reviewed Protest Number 007, Parcel I.D. -220112460-, legal description as follows; IOLL-1974 TWIN LAKES MOBILE HOME ON LOTS 59 & 60 AT PARKVIEW COURT. The owner chose not to appear for the hearing.

Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is a double wide built in 1974 and sits out at Park View. It was appraised at \$10,500 and we relisted it and came up with a recommendation of \$8,840.00.

The County Board of Equalization reviewed Protest Number 008, Parcel I.D. -220065675-, legal description as follows; LOT 5 & ALL LAND LYING BETWEEN THE EXTENSION SE'ERLY OF BOUNDARY LINE BETWEEN LOTS 4 & 5 AND EXTENSION SE'E. The owner chose not to appear for the hearing.

Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is a house and land on Stable drive. The interior leaves much to be desired. It doesn't have any heat inside, which we were not aware of. The prior year's value was \$29,945. We came up with a relisted value of \$56,420. They requested \$33,265 and that is also our recommendation.

The County Board of Equalization reviewed Protest Number 009, Parcel I.D. -220065594-, legal description as follows; LOTS 3 & 4 & ALL LAND LYING BETWEEN EXT SE'ERLY OF BOUNDARY LINE BETWEEN LOTS 2 & 3 & EXT SE'ERLY OF BOUNDARY. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is also a house of Kevin and Judy Rogers. They have redone the house on the outside, the inside is still gutted. It was valued at \$22,820 and we appraised it at \$28,700. They requested \$22,820 and we redid it and come up with a value of \$28,030.

The County Board of Equalization reviewed Protest Number 016, Parcel I.D. -220024790-, legal description as follows; LOT 5 BLOCK 101 COVINGTON ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is a vacant lot. We had a data entry error that doubled the value and the requested value was \$8,520 and we agree with that value.

The County Board of Equalization reviewed Protest Number 017, Parcel I.D. -220024871-, legal description as follows; LOT 6 BLOCK 101 COVINGTON ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is a house in Covington Addition. He requested that it be lowered from \$49,235 to \$40,715. We believe that \$49,213 is appropriate, so we are recommending no change. That figures out to be \$46 a square foot and that is in line for that type of house.
Commissioner Miller arrived at 8:31 a.m.

The County Board of Equalization reviewed Protest Number 018, Parcel I.D. -220033544-, legal description as follows; WEST 29' LOT 22, EAST 30' LOT 23 BLOCK 12 FIRST RAILWAY ADDITION. The owner chose not to appear for the hearing.

Commissioner Bousquet arrived at 8:43 a.m. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that we have a recommended reduction from \$91,145 to \$87,940 and that is \$79 a square foot. It has a nice garage and some basement finish in it, so it is easily worth that kind of money.

BOARD OF EQUALIZATION RECORD BOOK 3

The County Board of Equalization reviewed Protest Number 019, Parcel I.D. -220182604-, legal description as follows; IOLL-1976 BENDIX MOBILE HOME ON LOT 13 AT PARKVIEW COURT. The owner chose not to appear for the hearing.

Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is a 1976 mobile home. We have it at \$6,305 and he requited \$3,000 and after reviewing it we recommend \$5,550.

The County Board of Equalization reviewed Protest Number 020, Parcel I.D. -220150419-, legal description as follows; THE EAST 70' OF LOTS 1 2 3 4 EXCEPT THE S19' OF THE E50' OF SAID LOT 3 & EXCEPT THE E50' OF SAID LOT 4 BLOCK. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that they do add valuation on lawn irrigation systems. He said it was valued at \$113,085 and she requested \$100,000. And he believes 113 is appropriate. That is \$76 a square foot and it is a very nice home.

The County Board of Equalization reviewed Protest Number 021, Parcel I.D. -220208735-, legal description as follows; IOLL. 1988 SKYLINE MOBILE HOME ON LOT 255 AT SIOUXLAND ESTATES. The owner chose not to appear for the hearing.

Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this is a 1988 mobile home.

Commissioner Hartnett asked do they have to have more of a reason than its to high. Dick said that was probably a question for the County Attorney, but he thought as long as they had something in there. He added that this is a 1988 mobile home and after he filed a protest it was reviewed and they came up with a recommended value of \$9,875. There was a discussion of how mobile homes were valued. Madelyn Thorsland said that a lot of people lie when transferring the Mobile Home Transfer Statement. Almost new mobile homes come in as a gift.

Dick said that there are two things that drive us nuts. The quality of the mobile home is easy to define. The Condition can be all over the board. I can show you 30 year mobile homes that are in excellent condition and I can show you three year old mobile homes that are trash. The other problem is that we don't ever get an actual value on a sale. It would amaze you how many mobile homes sell for 10 or 20 dollars when they file their 521. Somehow someone has told them that if they put \$20.00 that's how much they pay taxes on and we fight that constantly. That gets to be a problem. Commissioner Bousquet said then there is a lot of cash with these trailer houses. They just pay cash for them and away you go. Ms. Thorsland said that there is not a way you know if someone is not truthful. You know that if someone buys a 1993 mobile home for \$90, you know that can't hardly be, especially if it is not trashed or whatever.

The County Board of Equalization reviewed Protest Number 022, Parcel I.D. -220146918-, legal description as follows; EAST 40' OF LOT 11 & ALL LOT 12 BLOCK 143 DAKOTA CITY. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said that this a Dakota City address and you are going to see quite a few of these because we redid Dakota City. This is a very nice home. It was built in 1996 and it has a lot of finish in the basement. 1550 square feet upstairs and 1080 finish in the basement. It's got a nice two-car garage plus a big pole building. It was valued at \$165,405 and he came in and we redid it and came up with \$142,640 and that's what he went with.

Commissioner O'Neill asked how he arrived with \$165,405 originally Dick.

Dick said when it was originally listed they couldn't get in the house so we had to make a best estimate as to quality. We changed it from average plus to average.

The County Board of Equalization reviewed Protest Number 024, Parcel I.D. -220132925-, legal description as follows; EAST 65' OF LOTS 7 8 9 & EAST 2' OF LOT 10 & 11 LYING ABOVE HIGH BANK IN BLOCK 23 & WEST 40' OF VACATED H ST. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said it was a Sherman Property. The condition of the quality was \$63,750 and the board recommended \$55,640.

The County Board of Equalization reviewed Protest Number 033, Parcel I.D. -220010218-, legal description as follows; LOTS 11 & 12 BLOCK 72 DAKOTA CITY. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said it is another Dakota City address. It came with a large shed at \$62 per square feet. He said he felt the value was appropriate and the board recommended no change, so it remained at \$95,970.

The County Board of Equalization reviewed Protest Number 034, Parcel I.D. -220008159-, legal description as follows; PART OUTLOT A MILLER ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said this is land in Homer ground that sits below the water tower. There is no access to this land. The board recommended \$900.

The County Board of Equalization reviewed Protest Number 035, Parcel I.D. -220004609-, legal description as follows; LOT 1 & NORTH 1/2 LOT 2 BLOCK 4 SMITH ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said it's a double wide 1979 mobile home. It has a detached garage and no basement. It is valued at \$33 per square foot. Dick recommended \$37,385.

BOARD OF EQUALIZATION

RECORD BOOK 3

The County Board of Equalization reviewed Protest Number 037, Parcel I.D. -220177333-, legal description as follows; NW1/4NW1/4 EXCEPT TRACT BEG. AT NW COR. OF SEC. 24, TH E474.75', SW208.75', SW56.73', W'ERLY 323.34', TH N20. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said the increase received was from TERC about a year ago when 17% was added and the owner did not protest. Dick recommended \$217,450.

The County Board of Equalization reviewed Protest Number 040, Parcel I.D. -220051461-, legal description as follows; LOT 4 PIONEER VILLAGE ADDITION 1ST FILING. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. He said this one was left over from last year. It has a swimming pool, but it's not of much value. It was valued at \$79 per square foot and Dick recommended \$109,775.

The County Board of Equalization reviewed Protest Number 043, Parcel I.D. -220072981-, legal description as follows; TRACT BEG AT SW COR OF G.L.8, TH E240', N230', W240.23', TH S230' TO P.O.B. 36-89-48 1.27 ACRES. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this land was once a home site before it was sold and the buildings on it were torn down. It was debated whether it would be considered a building site this year with a single building on it or a home site again. The board recommended leaving the land site as it is, but follow the total value of \$60,000.

The County Board of Equalization reviewed Protest Number 044, Parcel I.D. -220193681-, legal description as follows; IOLL. 1968 SKYLINE MOBILE HOME ON LOT 27 AT STANTON COURT. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that they had listed the value of the mobile home at \$3540 and the owner wanted it at \$1350. He said it wasn't in that bad of shape. He recommended a value of \$2005.

The County Board of Equalization reviewed Protest Number 049, Parcel I.D. -220033706-, legal description as follows; W28' LOT 12, E1/2 LOT 13 BLOCK 4 SECOND RAILWAY ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this house had a fire in March of 2005. The damage was 40%. He said that his recommended value was \$78,420.

The County Board of Equalization reviewed Protest Number 053, Parcel I.D. -220080143-, legal description as follows; TRACT BEG. AT NE COR OF NE1/4, TH S955', W167', S366.58', W539.29', N1321.46', TH E604.84' TO P.O.B. 26-28-8. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this house is 95 years old and it's really run down. The porch isn't safe to walk on anymore and the value of the land is at \$20 per square foot. The board recommended \$131,590.

The County Board of Equalization reviewed Protest Number 054, Parcel I.D. -220080313-, legal description as follows; S1/2 NE1/4 26-28-8 80 ACRES. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this house needs a new roof badly. The siding was believed to be pine because of all the rot that had gotten into it. The value per square foot was estimated at about \$40 per square foot. The board recommended \$265,250.

The County Board of Equalization reviewed Protest Number 055, Parcel I.D. -220006040-, legal description as follows; LOTS 10 11 12 BLOCK 1 ORIGINAL HOMER. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that the value was a result of a value agreed at a TERC hearing. The house's value was placed at \$218,000. The board recommended \$223,700.

The County Board of Equalization reviewed Protest Number 058, Parcel I.D. -220013144-, legal description as follows; SOUTH 1/2 LOT 2 ALL LOT 3 BLOCK 292. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this is another Dakota City property and he included an appraisal. The cost per square foot was \$88. The house has a large detached garage and a finished basement. Dick recommended no change. The board recommended \$117,360.

The County Board of Equalization reviewed Protest Number 060, Parcel I.D. -220035393-, legal description as follows; EAST 13' LOT 20, ALL LOTS 21 & 22 BLOCK 2 SMILEY & GEORGE ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this house had a square value per foot of \$45. He recommended \$74,720 and the board agreed.

The County Board of Equalization reviewed Protest Number 061, Parcel I.D. -220064318-, legal description as follows; WEST 70 ACRES SW1/4 5-28-7 70 ACRES. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Rick said that this was land only and that the value was \$798 per acre. The recommended price he listed was \$55,870.

The County Board of Equalization reviewed Protest Number 062, Parcel I.D. -220064385-, legal description as follows; W1/2 SE1/4 1-28-6 80 ACRES. The owner chose not to appear for the hearing.

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said this land had a value of six hundred and ninety something dollars per acre of land. The land itself is all grass and trees.

The County Board of Equalization reviewed Protest Number 063, Parcel I.D. -220091102-, legal description as follows; N1/2 SW1/4 8-28-7 80 ACRES. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that the price per square acre of land here was \$1,150.

The County Board of Equalization reviewed Protest Number 064, Parcel I.D. -220064474-, legal description as follows; SE1/4 SE1/4 1-28-6 40 ACRES. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. The board recommended \$30,116.

The County Board of Equalization reviewed Protest Number 065, Parcel I.D. -220064490-, legal description as follows; NW1/4 8-28-7 160 ACRES. The owner chose not to appear for the hearing. The board recommended to stay the same.

The County Board of Equalization reviewed Protest Number 066, Parcel I.D. -220011125-, legal description as follows; LOTS 10 11 12 BLOCK 188 DAKOTA CITY. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said this house has a finished basement and a one-car garage. The value was at \$76 per square foot. The board recommended \$94,850.

The County Board of Equalization reviewed Protest Number 067, Parcel I.D. -220151075-, legal description as follows; TRACT V-PART W1/2 NE1/4 COMM AT NW COR OF NE1/4 TH S1588.35' TO P.O.B., TH E314.82', S278.76', W314.82', N27. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Pam thought that the value was too low. Dick presented his recommendation at \$190,000. The board recommended \$193,315.

Pam left 10:10.

The County Board of Equalization reviewed Protest Number 068, Parcel I.D. -220134049-, legal description as follows; IOLL. 1976 ATLANTIC MOBILE HOME ON LOT 95 AT LAKE VILLAGE COURT. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick read off an entry from January 3, which read that the trailer was broken and sent to salvage. The salvage put a value of \$500 on it. The board recommended the \$500.

The County Board of Equalization reviewed Protest Number 073, Parcel I.D. -220011427-, legal description as follows; LOT 1 & EAST 1/2 LOT 2 BLOCK 172. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that house is pretty good on the outside. The price per square foot is \$61. The board recommended \$77,030.

The County Board of Equalization reviewed Protest Number 080, Parcel I.D. -20036136-, legal description as follows; LOT 3 & WEST 9 FEET LOT 4 BLOCK 11 CENTRAL ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this is a smaller home with a little basement. The house would bring \$60,000. The board recommended \$59,215.

The County Board of Equalization reviewed Protest Number 081, Parcel I.D. -220034176-, legal description as follows; LOTS 1 2 3 BLOCK 2 SMILEY & GEORGE ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that the house was a story and a half. It came with a detach garage and the price per square foot was \$59. The board recommended \$73,465.

The County Board of Equalization reviewed Protest Number 082, Parcel I.D. -220173974-, legal description as follows; IOLL-1994 CLIFTON DLX MOBILE HOME ON JOE COTE LAND S1/2NW/4 13-29-7 (220057176). The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this trailer was 11 years old and came with a utility building. The board recommended \$48,715.

The County Board of Equalization reviewed Protest Number 083, Parcel I.D. -220035474-, legal description as follows; WEST 1/2 LOT 6 EAST 28 FEET LOT 7 BLOCK 6 SMILEY & GEORGE ADDITION. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick recommended \$56,785 and the board agreed.

The County Board of Equalization reviewed Protest Number 085, Parcel I.D. -220009430-, legal description as follows; LOTS 1 2 3 4 5 7 8 9 10 11 12 & LOT 6 EXCEPT RR R.O.W. BLOCK 125 DAKOTA CITY. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said that this house has a garage and a private in-ground pool. The house is also 65 years old. The board recommended \$97,190.

BOARD OF EQUALIZATION

RECORD BOOK 3

The County Board of Equalization reviewed Protest Number 087, Parcel I.D. -220007950-, legal description as follows; LOTS 7 8 9 & 10 BLOCK 17 DAKOTA CITY. The owner chose not to appear for the hearing. Dick Erickson, State's Appraiser for Dakota County briefed the board on the particulars concerning this parcel. Dick said this house was in Dakota City. It came with a 3-door garage and the board recommended \$134,888.

The chair recessed their meeting at 10:33 am until July 7, 2005 at 9 am.

Bill Engel Chairman

ATTEST:

Theodore A. Piepho
County Clerk

* * * * *

COUNTY BOARD MEETING ROOM
JULY 7, 2005 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Bill Engel called the meeting to order, at 9:05 a.m. Present were commissioners Betty O'Neill, Rick Bousquet, and Bill Engel. Calling the meeting to order was followed by the Pledge of Allegiance. Also present were Madely Thorsland and Dick Erickson. Absent: Pam Miller. Commissioner Hartnett arrived at 9:48 a.m.

The board reviewed Protest Number 001, Property Id -220041873-, legal description; LOTS 24 25 26 27 28 29 EXCEPT PART SOLD TO STATE OF NEBRASKA BLOCK 3 MARTIN ADDITION. RYAN/JEFFREY & CONNIE Jeff & Connie Ryan appeared for their protest scheduled at 9:05 am this date. Dick explained that they were protested over six lots they purchased back in October in the Martin's subdivision. Rick talked with Jeffrey over the 6 lots' location. The lots were valued at \$2,910 each and \$17,460 for all 6. Jeff Ryan said the lots were all different in size. Dick stated that there's 18,480 square feet total off the lots. Dick said they also lowered the lots' value by 50% and there was a reappraisal in that area where the lots are, thus explaining why the value jumped like it did. Rick said that the board would consider it and get back to them with a final decision, but Bill insisted that some sort of decision be made now. The board decided to go with the request the owners made at \$11,500.

The board reviewed Protest Number 002, Property Id -220042543-, legal description; LOT 31 EXCEPT E9' & ALL LOTS 32 & 33 CRYSTAL LAKE PARK EAST ADDITION. VANDENBERG/RICHARD & JUDY Judy Vandenberg Y for their protest scheduled at 9:15 am this date. Dick stated that her house was valued at \$78,300 at \$61 per square foot. The house holds 1271 square feet and comes with a big garage, little basement with minimum finish. He also said that it would bring \$78,000 to the market. Dick said that for a ranch style home, \$61 per square foot was very reasonable. Rick thought that the house could be a little higher and the land a little lower. Dick insisted that the sale showed the land as being appropriate. The board recommended \$78,330.

The board reviewed Protest Number 003, Property Id -220009627-, legal description; LOT 8 EXCEPT WEST 19', ALL LOT 9 BLOCK 122.

NIEMAN SR/RICHARD Richard Nieman Sr. appeared for their protest scheduled at 9:25 am this date. Dick said that Richard Nieman was requesting \$25,230. The house was revalued at \$30,270 with \$22 per square foot. Dick and Richard both pointed out that the house has a bad basement and bad cupboards. Bill backed their opinions up with his own statement that the house was in bad shape. Richard stated that he had bought the house for \$26,000. The board decided that they would review it again and get back to Richard Nieman on their final decision after visiting the property once more.

The board reviewed Protest Number 004, Property Id -220009368-, legal description; WEST 1/2 OF LOT 3 & ALL LOT 4 BLOCK 122 DAKOTA CITY.

NIEMAN/RICHARD Richard Nieman Jr. appeared for their protest scheduled at 9:35 am this date. Dick stated that this house was in rough condition, but looks better now after a new paint job. The value of the house after it got revalued was 27,575. There was no garage to the house either. Dick also stated that the house has severe basement problems that, in order to be fixed, the house would have to be moved and a whole new basement built. The value per square foot was \$15. Dick said he also put a 60% depreciation on the house due to basement issues. The board recommended \$27,575.

Recess at 9:40

BOARD OF EQUALIZATION

RECORD BOOK 3

Meeting continued at 9:47

The board reviewed Protest Number 023, Property Id -220177279-, legal description; W1/2NE1/4 LYING NORTH OF EXISTING GRAVEL ROAD EXCEPT TRACTS BEG. 1311.03' SOUTH OF NE CORNER OF NW1/4 16-27-.

MOHNSON/SCOTT H Scott Mohnson appeared for their protest scheduled at 9:45 am this date. Jackie Hartnett enters.

Dick said that the land started at \$37,955, but after a recount on the acres, he found there were more trees so the new value on the land is \$36,160. The house he left the same saying that the house and garage were fine. The total value then for house and land was \$143,955. The board decided to review the land and house and get back to Scott Mohnson at a later time.

The board reviewed Protest Number 025, Property Id -220170878-, legal description; LOTS 3 4 5 6 7 8 9 & 10 & W1/2 VAC N-S ALLEY WHICH ABUTS EAST SIDE OF LOTS 1 THRU 10 BLOCK 36 COVINGTON ADDI.

FRESE, JR/HERMAN Herman Frese appeared for their protest scheduled at 9:55 am this date. Dick pointed out to the board that the request and recommendation were the same (\$148,665) and so the board was in agreement with that.

The board reviewed Protest Number 026, Property Id -220205574-, legal description; VACATED MARY STREET WHICH LIES BETWEEN BLOCKS 36 & 37 COVINGTON FIRST ADDITION.

FRESE JR OR SANDRA L FRESE/HERMAN H Herman & Sandra Frese appeared for their protest scheduled at 10:05 am this date. Dick recommended that it would stay the same.

The board reviewed Protest Number 027, Property Id -220023077-, legal description; LOTS 1 & 2 & ACCRETION THERETO BLOCK 36 COVINGTON ADDITION SECOND FILING.

FRESE JR OR SANDRA L FRESE/HERMAN H Herman & Sandra Frese appeared for their protest scheduled at 10:15 am this date. Dick recommended that it would stay the same.

Recess at 9:56

Meeting continued at 10:12

The board reviewed Protest Number 089, Property Id -220182302-, legal description; IOLL..1993 SHAR-LO MOBILE HOME ON LOT 6 AT LAKE VILLAGE COURT.

OLAGUE/ANA Ana Olague did not appear for their protest scheduled at 10:16 am this date. Dick said it was a 1993 mobile home that had a value of \$19 per foot. Dick recommended \$19,970.

The board reviewed Protest Number 090, Property Id -220012385-, legal description; LOT 3 BLOCK 173 DAKOTA CITY.

PHILBY/GWEN Gwen Philby did not appear for their protest scheduled at 10:17 am this date. Dick said that this was a Dakota City house. The value was at \$52 per square foot. He recommended that the mobile stay at no change (\$39,540).

The board reviewed Protest Number 091, Property Id -220009015-, legal description; LOTS 13 14 15 BLOCK 118 DAKOTA CITY.

HELZER/RUSSELL H Gwen Philby did not appear for their protest scheduled at 10:18 am this date. Dick said that this was a house and barn set. The value was set at \$83 per square foot. The barn was an attached two-car garage. The house and barn together were totaled at \$92,290. Dick recommended no change.

The board reviewed Protest Number 092, Property Id -220001375-, legal description; EAST 1/2 OF LOTS 4 5 6 BLOCK 4 HUBBARD.

VAN DELDEN/JAMES B James Van Delden did not appear for their protest scheduled at 10:19 am this date. Dick said that this house had a full basement with minimum finish. Betty added in that it was a poorly built house. The owner requested \$70,000 and Dick recommended \$71,605.

The board reviewed Protest Number 095, Property Id -220008809-, legal description; WEST 1/2 LOT 2 & LOT 3 EXCEPT WEST 2.2' BLOCK 138 DAKOTA CITY.

WARNOCK/GARY T & RUTH P Ruth Gillaspie did not appear for their protest scheduled at 10:20 am this date. Dick said the value was set at \$64 per square foot. It was 52 years old. The request and Dick's recommend were the same (\$83,200).

The board reviewed Protest Number 097, Property Id -220006601-, legal description; LOT 1 & EAST 1/2 LOT 2 BLOCK 43 DAKOTA CITY.

JORGENSEN/GORDON C & FAYE M Gordon & Faye Jorgensen did not appear for their protest scheduled at 10:21 am this date. Dick's recommendation was in agreement with the owner's request (\$106,690).

The board reviewed Protest Number 098, Property Id -220010420-, legal description; LOTS 11 & 12 BLOCK 176.

NIEMAN/MARTY C & PATRICIA L Marty & Patricia Nieman did not appear for their protest scheduled at 10:22 am this date. Dick said that this is a Dakota City home with \$35 per square foot. The house was 95 years old. The board recommended \$55,000.

BOARD OF EQUALIZATION

RECORD BOOK 3

The board reviewed Protest Number 099, Property Id -220088322-, legal description; TRACT IN W1/2 SEC 9 BEG AT SW COR OF NW1/4, TH N56.09', E444.24', SE832.25', W179.13', N50', W319.52', TH N7.

MC GUIRK/PAUL Paul McGuirk did not appear for their protest scheduled at 10:23 am this date. Dick said that the value was \$27 per square foot. The request was \$53,379 and Dick recommended \$59,110.

The board reviewed Protest Number 101, Property Id -220005567-, legal description; EAST 75' LOTS 4 5 6 BLOCK 2 O'CONNOR ADDITION.

CHAMBERLAIN/ANNA M Anna Chamberlain did not appear for their protest scheduled at 10:24 am this date. Dick said that this is a Homer home at \$15 per square foot. He recommended no change (\$28,520).

The board reviewed Protest Number 102, Property Id -220005036-, legal description; WEST 30' OF LOTS 3 4 5 6 BLOCK 1 PRICE ADDITION.

HILL/STACI L & ROBERT C Staci & Robert Hill did not appear for their protest scheduled at 10:25 am this date. Dick recommended no change.

The board reviewed Protest Number 103, Property Id -220005206-, legal description; LOTS 7 8 9 BLOCK 1 PRICE ADDITION.

HILL/STACI L & ROBERT C Staci & Robert Hill did not appear for their protest scheduled at 10:26 am this date. Dick said that the house was \$29 per square foot. The upstairs was an apartment. The house came with a decent garage. He felt that no change was needed.

The board reviewed Protest Number 104, Property Id -220005737-, legal description; WEST 1/2 LOTS 1 2 3 BLOCK 2 O'CONNOR ADDITION.

CHAMBERLAIN/ANNA Anna Chamberlain did not appear for their protest scheduled at 10:27 am this date. Dick recommended \$16,370.

The board reviewed Protest Number 105, Property Id -220004552-, legal description; ALL LOTS 11 12 THAT PART OF LOTS 7 8 9 10 NOT IN CREEK BLOCK 3 ORIGINAL.

CHAMBERLAIN/ANNA M Anna Chamberlain did not appear for their protest scheduled at 10:28 am this date. Dick said that this house was 115 years old. \$18 per square foot. Dick recommended \$20,860.

The board reviewed Protest Number 106, Property Id -220005281-, legal description; LOT 10 SOUTH 1/2 LOT 11 BLOCK 1 PRICE ADDITION.

HILL/STACI L & ROBERT C Staci & Robert Hill did not appear for their protest scheduled at 10:29 am this date. Dick said that it was a lot. The board recommended \$2,850.

The board reviewed Protest Number 107, Property Id -220008973-, legal description; LOTS 5 & 6 BLOCK 138.

CHRISMAN/JAMES P & LINDA James & Linda Chrisman did not appear for their protest scheduled at 10:30 am this date. The owner's agreed with Dick's recommendation of \$47,405.

The board reviewed Protest Number 108, Property Id -220001952-, legal description; LOT 5 BLOCK 8 HEDGES ADDITION.

HOHENSTEIN/EDWIN L Marilyn Weiler did not appear for their protest scheduled at 10:31 am this date. Dick said that this was a Jackson house. The owners requested \$23,000. Dick recommended \$24,560.

The board reviewed Protest Number 114, Property Id -220065462-, legal description; LOT 29 ISLAND HOMES ADDITION SIXTH FILING .33 ACRE.

NAIRN & HEATH NABERHAUS/SUSAN K Heath Naberhaus did not appear for their protest scheduled at 10:32 am this date. Dick said that this is a 1990 mobile home without a basement. It valued at \$42 per foot. Dick recommended \$78,250.

The board reviewed Protest Number 030, Property Id -220205280-, legal description; LOT 24 SOUTH RIDGE ESTATES SEVENTH FILING.

GOTCH/BART J & RICK L Bart & Rick Gotch appeared for their protest scheduled at 10:40 am this date. Rick Gotch passed out charts to the board members showing this first house compared to others around it. This house went up \$8000 (\$173,135) and none of the others did. There was some debating over why this house would have gone up, but not the neighbors. They worked out prices on the value of the house and of the land. Comparisons were made off of neighbors in the area for both this year and quotes from the year before. Dick recommended \$170,640 at \$91 per square foot. The board decided to come back and re-review his house at a later time.

The board reviewed Protest Number 031, Property Id -220206279-, legal description; LOT 9 SOUTH RIDGE ESTATES 6TH FILING.

GOTCH/RICK L & CARMIN J Rick & Carmin Gotch appeared for their protest scheduled at 10:50 am this date. Rick Gotch handed out a second sheet comparing the second house with it's surrounding neighbors. More discussion was held over the value prices. The board decided to re-review this house with the previous house at another time and get back to Rick Gotch.

The board reviewed Protest Number 032, Property Id -220040729-, legal description; LOT 24 SOUTH 23 FEET OF LOT 25 BLOCK 3 WEYBURN PARK ADDITION.

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LIN & SOR B ENG/CHAN appeared Chan Lin appeared for their protest scheduled at 11:00 am this date. Dick said that this house had no garage, but it had central air, vinyl siding, and a finished basement. Chan Lin requested \$72,500 and the board accepted the request.

The board reviewed Protest Number 036, Property Id -220000085-, legal description; LOTS 4 5 6 BLOCK 16 NORTH ADDITION.

GUTZMANN/LEWIS O Lewis Gutzmann appeared for their protest scheduled at 11:10 am this date. Dick explained that Emerson was re-evaluated and there was an error in Lewis Gutzmann's house's value. Lewis Gutzmann requested \$159,520 and the board decided to wait on Gutzmann and review his house again.

The board reviewed Protest Number 038, Property Id -220070989-, legal description; PART S1/2 SE1/4 BEG. AT A POINT 33' EAST & 123' NORTH OF SW CORNER OF SE1/4, TH N85', E165', S85', W165' TO.

MILLER, TRUSTEE/JACQUE Jacque Miller appeared for their protest scheduled at 11:20 am this date. Jacque Miller was requesting closer to \$60,000. The board recommended \$62,965. Jacque agreed with it.

The board reviewed Protest Number 039, Property Id -220026904-, legal description; LOTS 1 2 3 4 5 6 BLOCK 31 STANTON ADDITION.

MILLER, TRUSTEE/MARIAN Marian Miller appeared for their protest at 11:30 am this date. Dick said that this was a fenced in lot. Jacque Miller still spoke on behalf of these lots and requested \$27,495. HE said that there was bad access to it. Rick explained that the board overlooked the poor access thus explaining why it was so high. The board recommended \$27,490.

The board reviewed Protest Number 041, Property Id -220204330-, legal description; IOLL..1973 SCHULT MOBILE HOME ON LOT 163 AT SIOUXLAND ESTATES.

VIZCARRA/ELISEO Eliseo Vizcarra appeared for their protest scheduled at 11:40 am this date. Eliseo Vizcarra requested \$4,000. Dick said that they were protesting over their mobile home. The board recommended \$5,525.

The board reviewed Protest Number 042, Property Id -220040559-, legal description; LOT 21 & SOUTH 1/2 OF LOT 22 BLOCK 3 WEYBURN PARK ADDITION.

HOANG & MUI TAI HUYNH/NHU VAN Nhu Van Hoang appeared for their protest scheduled at 11:50 am this date. Dick said that this house was 35 years old. It came with a detached 2-car garage, an open porch, vinyl siding, and central air. It was valued at \$88,070. Nhu Van Hoang requested \$80,000. Nhu Van Hoang said that the wind broke a window and it would need frame repair. The board decided to review again and get back to Nhu Van Hoang at a later time.

Recess 11:40

Rejoined 1:18

The board reviewed Protest Number 050, Property Id -220063133-, legal description; SE1/4 EXCEPT NW1/4 SE1/4 & EXCEPT TRACT IN NE1/4 NE1/4 SE1/4 18-29-7 108.77 ACRES.

RYAN, TRUSTEE/WILLIAM B William Ryan appeared for their protest scheduled at 1:15 PM this date. Reschedule? Never did show.

The board reviewed Protest Number 052, Property Id -220172072-, legal description; PART NW1/4 BEG. 505.95' WEST OF SE CORNER OF NW1/4, THENCE NORTH 150', WEST 110', SOUTH 150', EAST 110' TO P.

WATKINS/FRANCIS E & KARILYN A Francis & Karilyn Watkins appeared for their protest scheduled at 1:25 PM this date. Karilyn Watkins protested her land values, which tripled last year. Dick recommended \$14,625 and explained how the land is on a paved road so the value cannot lower much more. Karilyn accepted the recommendation.

Dick discussed three small homes that were sold to the board:

40478 \$89 per square foot.

21171 \$72,450 at \$92.80 per square foot.

69379 \$97.22 per square acre

The board reviewed Protest Number 115, Property Id -220089264-, legal description; W1/2 NE1/4 EXCEPT RR R.O.W. & EXCEPT HWY 35 R.O.W.; EXCEPT TRACT 417.4' X 626.1' SOLD; EXCEPT 1.75 AC 33-28-.

STORK/JUDY SCHULTE Judy Stork did not appear for their protest scheduled at 1:26 PM this date. Dick said that this was a mobile home. He said he didn't feel that there was any reduction in the land value that was appropriate. He recommends that the improvements be reduced from \$85,960 to \$78,775. The total recommendation then from Dick is \$153,280.

The board reviewed Protest Number 117, Property Id -220059810-, legal description; W1/2 NE1/4 NE1/4 & NW1/4 NE1/4 & NORTH 15 CHAINS 14 LINKS OF NE1/4 NW1/4 LYING EAST OF HWY 2-29-6 61 ACRES.

MC ARTHUR/DONALD J & VICKIE L Donald & Vickie Mc Arthur did not appear for their protest scheduled at 1:27 PM this date. The owner's agreed with Dick's recommendation of \$164,255.

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The board reviewed Protest Number 119, Property Id -220011893-, legal description; LOTS 7 & 8 BLOCK 221 DAKOTA CITY.

GOSS/ROBERT K Robert Goss did not appear for their protest scheduled at 1:28 PM this date. The owner was in agreement with Dick's recommendation of \$96,255.

The board reviewed Protest Number 056, Property Id -220012431-, legal description; LOT 9 & WEST 5 FEET OF LOT 10 BLOCK 190 DAKOTA CITY.

HATTERMANN/MATTHEW H & STACEY A Matthew & Stacey Hattermann y for their protest scheduled at 1:35 PM this date. Dick said that this was a Dakota City house with a full basement. Dick explained that the value went up due to the re-evaluation of Dakota City. He continued to explain how and why the house was re-evaluated. The board showed them how to figure taxes and how the processes of the evaluations work. The value was \$69 per square foot. Dick recommended that they stay at \$77,055.

The board reviewed Protest Number 057, Property Id -220010234-, legal description; LOTS 7 8 9 10 11 12 BLOCK 136.

KLEINBERG,TRUSTEE/DONNA L Donna Kleinberg appeared for their protest scheduled at 1:45 PM this date. Dick said that they have an unfinished basement and the house is a story and a half. The board discussed the lots that Donna Kleinberg has still and has sold in the past. 2244 square feet at \$39 per square foot. No change was recommended by Dick.

The board reviewed Protest Number 059, Property Id -220011907-, legal description; NORTH 1/2 LOTS 7 8 9 BLOCK 193.

CRAY/WENDELL G & LEONA T Wendell & Leona Cray appeared for their protest scheduled at 1:55 PM this date. Dick said that the house has 1136 square feet at \$68 per square feet. The house has a full basement at minimum finish, two-car attached garage, and a wood deck (9x32). Wendell Cray said that there is damage in the basement (cracks in the walls) and now there is a claim against him from the company who originally came to fix the basement. They got kicked out because Wendell claimed that they did more damage than good on the basement and he threw them out. He has a claim filed against him by the company on the basement so he can't sell the house. He also can't get anyone to come in and fix it because of the claim. The total value was set at \$88,490 and the board decided to send men out to take another look at the house. The board decided to re-review the house and send someone out to re-evaluate the house again.

The board reviewed Protest Number 069, Property Id -220019940-, legal description; LOT 133 SOUTH RIDGE ESTATES 4TH FILING.

CAMERER/COBY J Coby Camerer appeared for their protest scheduled at 2:05 PM this date. Dick explained that Coby Camerer had just bought a house in South Ridge. He said that there are two lots on his location. The second is not unable to have anything built upon it. Dick said that there are fiber optic lines running to Great West through Camerer's second lot. Camerer said that he had bought the land 4 months ago at 139,000. Dick recommended \$141,665.

Break 2:08

Rejoined 2:11

The board reviewed Protest Number 120, Property Id -220011109-, legal description; SOUTH 10' OF LOT 15 & ALL OF LOTS 16 & 17 BLOCK 219 DAKTOA CITY.

SCHOVANEC/FRANK A & LINDA J Frank & Linda Schovanec did not appear for their protest scheduled at 2:06 PM this date. The value was \$48 per square foot. Dick said that the house has serious basement problems and its resided in Dakota City. He recommended \$95,430.

The board reviewed Protest Number 121, Property Id -220074542-, legal description; N1/2 NE1/4 3-28-8 82.55 ACRES.

BOALS, TRUSTEES/ROBERT R & DIAN J Robert & Dian Boals did not appear for their protest scheduled at 2:07 PM this date. The owner agreed with Dick's recommendation of \$263,655.

The board reviewed Protest Number 070, Property Id -220006105-, legal description; LOTS 2 & 3 BLOCK 3 SMITH ADDITION HOMER.

SKOW/SCOTT M & LORA M Scott & Lora Skow appeared for their protest scheduled at 2:15 PM this date. Dick said that the house here had a no finish basement, 40x26 garage, and wood deck at the back. Skow showed some papers from Century 21 showing a market value of the property. The house was 1796 square feet at \$64 per square feet. The owners request was \$75,445. The current value was set at \$118,785. The board put this house under advisement.

The board reviewed Protest Number 071, Property Id -220006024-, legal description; LOT 1 BLOCK 3 SMITH ADDITION.

SKOW/SCOTT M & LORA M Scott & Lora Skow appeared for their protest scheduled at 2:25 PM this date. Scow said that the water pipes are broken and the trailer is unlivable. Dick said that there is a salvage value on it for \$920. The lot is 50x100. The trailer is 10x51. There is also a 8x22 room built onto it. The board decided to put the value under advisement.

The board reviewed Protest Number 122, Property Id -220074712-, legal description; NE1/4 NW1/4 3-28-8 42.02 ACRES.

BOALS, TRUSTEES/ROBERT R & DIAN J Robert & Dian Boals did not appear for their protest scheduled at 2:26 PM this date. Dick said that the owner requested \$207,120. Dick recommended \$206,590.

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The board reviewed Protest Number 124, Property Id -220087237-, legal description; PT NE1/4 BEG 699.22' S OF N1/4 COR OF SEC 18, TH NE446.6', TH E202.65', SE608.73', SE823.38', W1330.3', TH N.

MILLER/DOUGLAS D & TAMMY K Douglas & Tammy Miller did not appear for their protest scheduled at 2:27 PM this date. Dick said that the owner agreed to his recommendation of \$142,305.

The board reviewed Protest Number 072, Property Id -220007748-, legal description; LOT 1 BLOCK 1 FAIRVIEW ADDITION.

SKOW/DANIEL L & SHARON K Daniel & Sharon Skow appeared for their protest scheduled at 2:35 PM this date. Dick said that this house was 1874 square feet in all at \$40 per square foot. It has a minimum finish basement and central air. The basement is 32 square feet and the garage is 64 square feet. Jackie commented that the house was 85 years old. Dick recommended the house at \$76,085. The owners requested \$67,080. The board put the decision under advisement.

The board reviewed Protest Number 125, Property Id -220169438-, legal description; IOLL..1976 SHARLO MOBILE HOME ON LOT 243 AT SIOUXLAND ESTATES.

MURGUIA/MIGUEL Miguel Murguia did not appear for their protest scheduled at 2:28 PM this date. Dick said that it's a 1976 mobile home part of Siouxland estates. Dick recommended \$3,795.

The board reviewed Protest Number 126, Property Id -220044325-, legal description; LOT 9 BLOCK 2 EASTVIEW ADDITION.

DURANT/RICHARD A & JANICE R Richard & Janice Durant did not appear for their protest scheduled at 2:29 PM this date. Dick read off of a note that the owners wrote up talking about their home. They said that they had bad siding and bad garage flooring. Dick said that they went and took a look at it and thought that \$82,075 was reasonable.

The board reviewed Protest Number 127, Property Id -220068992-, legal description; LOT 118 FAIR OAKS ADDITION THIRD FILING .64 ACRE.

HUDSON/WILLIAM R & KATHY D William & Kathy Hudson did not appear for their protest scheduled at 2:30 PM this date. Dick said that this house has bad road conditions, poor maintenance, they use a septic tank (no sewer), they're not close to schools, they pay for bus transportation, they have a big deck, and a nice garage. Dick said that there was a 17% TERC board increase. The price per square foot was \$69. Dick recommended \$143,690.

Dick then explains the 17%.

Dick- "Maddy brings up a valid point and this gets back to the fact that we didn't get through a second review on this or we probably would have caught it, but the land shouldn't have been reduced by 17% that the TERC put on the land."

Betty said, "I understand the land, I don't understand why the buildings why the total shouldn't be more if they had 17% by the TERC total."

Dick said in return, "Ok, when they filed their increase, then we totally reviewed their property and revalued it so we didn't just adjust it down from the TERC we did the total recalculation but we did not include the proper land value we had the land value at twelve-eight when it should have been at fifteen-o-twenty."

Betty- "If the others didn't get reduced out there-"

Dick- "On the land, right."

Betty- "On the buildings."

Dick- "When they filed the protest we totally reviewed the property and we're in the process of re-doing all that anyway. I think that-

Betty- "Couldn't it just be left the same until you get done with the home?"

Dick- "That's certainly the boards call."

Betty- "And that's where I'm still not, I hate to be such a horse, but I still don't understand if TERC went up 17% on both the land and the house why when we review it, the house would go down when TERC said to go up 17%?"

Dick- "The biggest thing was that I didn't feel that the TERC increase was appropriate the stuff close to town I felt we had fairly accurate. But the TERC felt that everything that was suburban needed to be increased because they were looking at the suburban sales that were effecting in Hubbard and Jackson and Homer and Emerson. So I argued with them and I lost, so they put 17% on everything. So what we're doing now is we're going back through and totally redoing all of that stuff.

Betty- "And I would agree if it's not done let's leave as is."

Maddy- "On the TERC's increase, which was only good for the one year, but that TERC increase was probably valid for the land because selling by the acre for suburban residential purposes and rural residential purposes is the price they're getting is much higher than what we had on it so the increase was appropriate, but not necessarily for the houses."

Ted- "Did you take the increase off everybody then?"

Betty?- "Well I recommend 143,000 and we'll go from there."

Maddy- "The TERC increase remained on the land. Houses are figured according to different standards. That TERC increase may have increased the value of that improvement. Over an above is 100% of the market value, but we know that it certainly didn't increase the land value to 100% or more. Which is I guess why so many of them protested the land was left the same but the buildings were dealt with."

Ted- "My question when we reduce the TERC's increase last year when they add that on there, then we should have taken off TERC's increase on everybody else?"

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Maddy- "Not necessarily. Because the board of equalizations' duty would be to take the value that was put in place by TERC's order and if that order threw the value of a certain house out of hilter then it's the county board of equalization to bring it back within level of value except in level of value."

Dick- "We might be saying that wrong too, Ted. Because when they protested last year, we went out and reviewed the property we put a value on the property based on, we didn't just knock off the 17%. That's- I think that's where we are confusing the issue. What we did was we re-evaluated the property."

Ted- "But most likely the 17% would have caused everybody to be over 100%."

Maddy- "Averaged out, no. But in certain cases if that house was already up to market value."

Dick- "What we did last year, if they protested, which a lot of them did if you don't recall, if they protested then we went out and reviewed the property and totally re-listed the property but we left the land value alone to equalize land base."

Betty- "So has this property, not the land, but the buildings, the house and the-. They've all been-"

Dick- "This one has been revisited this last year and recounted."

Betty- "Ok, I go with the recommendation of 1-4-3-6-9-0. And thanks to Maddy for the explanation. Both of you."

The board reviewed Protest Number 128, Property Id -220154937-, legal description; LOT 7 & EAST 19.88' OF SW1/4 OF BLOCK 90 BLOCK 90 DAKOTA CITY.

SPIRK/DIANNA J Dianna Spirk did not appear for their protest scheduled at 2:31 PM this date. Dick said that this was a TERC case from a year ago. They came to a settlement a year ago of 68,348. The house needs a lot of updating. Then after redoing Dakota City it went up again. Dick recommended \$68,380.

The board reviewed Protest Number 131, Property Id -220093709-, legal description; WEST 50' OF LOTS 10 & 11 LYING NORTH OF HOWARD STREET SCHROEDER VALLEY 2ND ADDITION.

MILLER/EARL F & PAMELA K Earl & Pamela Miller did not appear for their protest scheduled at 2:32 PM this date. Dick said it's valued as a lot, 50x115. Valued at \$1900. The board decided to leave the same.

The board reviewed Protest Number 135, Property Id -220145326-, legal description; LOT 1 & EAST 30' OF LOT 2 BLOCK 94 DAKOTA CITY.

WENGER/KIM C & RENEE L Kim & Renee Wenger did not appear for their protest scheduled at 2:33 PM this date. Dick said it's a Dakota City house. He recommended \$102,975.

The board reviewed Protest Number 074, Property Id -220033862-, legal description; LOT 16 BLOCK 8 SECOND RAILWAY ADDITION.

ROUSE/ALAN D & KATHRYN SUE Alan & Kathryn Rouse appeared for their protest scheduled at 3:00 PM this date. The owners requested \$29,085. Dick said that this first house is a rental and gets \$400. The owners said that the house is on a dead end street. The neighbors are gangs and the neighborhood isn't pleasant. Dick recommended \$31,285, but the board decided to take the house under advisement.

The board reviewed Protest Number 075, Property Id -220033765-, legal description; LOT 15 BLOCK 8 SECOND RAILWAY ADDITION.

ROUSE/ALAN D & KATHRYN S Alan & Kathryn Rouse appeared for their protest scheduled at 3:10 PM this date. Dick said that this house has no basement and it is a rental bringing in \$325. He said there was also a depreciation put on the house due to how it looks, having no curve appeal. The board put the decision under advisement.

The board reviewed Protest Number 076, Property Id -220034591-, legal description; LOTS 10 11 12 & N1/2 VACATED E-W ALLEY BLOCK 4 SMILEY & GEORGE ADDITION.

ROUSE/ALAN D & KATHRYN S Alan & Kathryn Rouse appeared for their protest scheduled at 3:20 PM this date. The owners requested \$53,500. Dick recommends \$54,940. The owners said that most of the property is on the hillside. The board put the decision under advisement.

The board reviewed Protest Number 077, Property Id -220008892-, legal description; WEST 2.2' OF LOT 3 & ALL LOT 4 BLOCK 138 DAKOTA CITY.

ROUSE/ALAN DEAN Alan Rouse appeared for their protest scheduled at 3:30 PM this date. Dick said that this is a Dakota City house. The rental on it is \$400. No basement, 2-bedroom house, car and a half garage, 1008 square feet. They requested \$57,425 and Dick recommended \$57,585. The board put the decision under advisement.

The board reviewed Protest Number 078, Property Id -220008647-, legal description; SOUTH 65' LOTS 1 2 3 BLOCK 121.

ROUSE/ALAN DEAN Alan Rouse appeared for their protest scheduled at 3:40 PM this date. Dick said that this is a Dakota City house. There is a basement, no finish. It is a rental bringing in \$375. The owners requested \$22,980. Dick recommended \$35,225. The board put the decision under advisement.

The board reviewed Protest Number 079, Property Id -220034761-, legal description; EAST 1/2 LOT 15 ALL LOTS 16 & 17 BLOCK 4 SMILEY & GEORGE ADDITION.

ROUSE/ALAN DEAN Alan Rouse appeared for their protest scheduled at 3:50 PM this date. Dick said that this is a South Sioux City home. It's a 2592 square foot metal clad steel building. The board put the decision under advisement.

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The board reviewed Protest Number 139, Property Id -220148090-, legal description; I.O.L.L.- 1996 CHAMPION MOBILE HOME ON DON & RALPH FERRIS LAND IN W/12 SW/14 SW/4 7-88-47 (1.6 AC).

LINDSAY/KENTON & CONNIE Kenton & Connie Lindsay did not appear for their protest scheduled at 3:51 PM this date. Dick said this is a 1995 mobile home, 16x76. There is no basement, the house is on blocks. Dick recommended \$16,590.

The board reviewed Protest Number 140, Property Id -220173834-, legal description; SOUTH 1/2 LOT 2 & ALL LOT 3 BLOCK 30 STANTON ADDITION.

DOWLING/THOMAS C & MAYTE Thomas & Mayte Dowling did not appear for their protest scheduled at 3:52 PM this date. Dick recommended \$111,265. The board agreed to stay with the recommendation.

The board reviewed Protest Number 142, Property Id -220206058-, legal description; PART OF N1/2NW1/4NW1/4 COMM. AT SW COR OF SAID N1/2NW1/4NW1/4, TH N18' TO P.O.B., TH N200.95', E687.76', S20.

BECKER/JOHN & MARCIA John & Marcia Becker did not appear for their protest scheduled at 3:53 PM this date. The owners agreed to Dick's recommendation of \$1,402.

The board reviewed Protest Number 143, Property Id -220055025-, legal description; TRACT OF LAND IN N1/2 NW1/4 NW1/4 BEG. 789' EAST OF NW COR, THENCE SOUTH 100', ETC UNPLATTED 22-29-9 8.68 AC.

BECKER, JR & MARCIA A BECKER/JOHN M John & Marcia Becker did not appear for their protest scheduled at 3:54 PM this date. Dick recommended \$83,610.

The board reviewed Protest Number 144, Property Id -220002363-, legal description; LOTS 1 & 2 BLOCK 9 HUBBARD.

ROONEY/MARGARET Margaret Rooney did not appear for their protest scheduled at 3:55 PM this date. Dick said that this is the oldest house in Hubbard. It has an unfinished basement, and it's a one-story house 2-bedroom house. 950 square feet house. Dick recommended \$30,195.

The board reviewed Protest Number 145, Property Id -220177651-, legal description; LOTS 9 & 10 BLOCK 45 DAKOTA CITY.

SINGER/JOHN I & LORI A John & Lori Singer did not appear for their protest scheduled at 3:56 PM this date. Dick said that this was a Dakota City house with a two-car garage, big wood deck, four bedrooms, and a basement. Dick recommended \$155,485.

The board reviewed Protest Number 146, Property Id -220076626-, legal description; W1/2 NE1/4 12-27-7 80 ACRES.

BECKENHAUER/BLANCHE V Blanche Beckenhauer did not appear for their protest scheduled at 3:57 PM this date. Dick said that this was a land only property. The board recommended no change.

The board reviewed Protest Number 148, Property Id -220088470-, legal description; NE1/4 17-27-7 160 ACRES.

BECKENHAUER/BLANCHE V Blanche Beckenhauer did not appear for their protest scheduled at 3:58 PM this date. Dick said this is another all land property. 75 acres. The board recommended no change.

The board reviewed Protest Number 147, Property Id -220076707-, legal description; E1/2 NW1/4 EXCEPT THE SOUTH 40 RODS OF WEST 20 RODS 12-27-7 75 ACRES.

BECKENHAUER/BLANCHE V Blanche Beckenhauer did not appear for their protest scheduled at 3:58 PM this date. Dick said this was another land only property. The board recommended no change.

The board reviewed Protest Number 149, Property Id -220090084-, legal description; NW1/4 NW1/4 16-27-7 40 ACRES.

BECKENHAUER/BLANCHE V Blanche Beckenhauer did not appear for their protest scheduled at 3:59 PM this date. Dick said this was another land only property. The board recommended no change.

The board reviewed Protest Number 150, Property Id -220035148-, legal description; LOTS 1 2 3 4 5 6 7 8 BLOCK 24 SECOND RAILWAY ADDITION.

NEBRASKA STEEL ERECTORS, INC Joseph Schovanec did not appear for their protest scheduled at 4:00 PM this date. Dick suggested a reduction on this house. Dick recommended \$44,945.

The board reviewed Protest Number 152, Property Id -220025584-, legal description; LOTS 1 2 3 4 5 6 & VACATED ALLEY BLOCK 43 STANTON ADDITION.

LINES/DENNIS D & LISA A Dennis & Lisa Lines did not appear for their protest scheduled at 4:01 PM this date. Dick said that this is the Gateway Engineering Building. He recommended \$292,935.

The board reviewed Protest Number 153, Property Id -220204772-, legal description; SOUTH 14 FEET OF LOT 3 & VACATED EAST-WEST ALLEY ABUTTING LOTS 3 & 4 & NORTH 20 FEET OF LOT 4 BLOCK 62 COVIN.

DINH/THIEN VAN Thien Dinh did not appear for their protest scheduled at 4:03 PM this date. Dick said that this house has a back porch and a finished basement. The house is 14 years old at \$97 per square foot. Dick recommended \$97,430.

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The board reviewed Protest Number 154, Property Id -220008450-, legal description; LOTS 4 & 5 BLOCK 137 DAKOTA CITY.

GONSHOROWSKI/STEPHEN & GEORGIA Stephen Gonshorowski did not appear for their protest scheduled at 4:04 PM this date. Dick said this house is in Dakota City and it has no basement. He recommended \$83,390.

The board reviewed Protest Number 155, Property Id -220006121-, legal description; LOTS 7 8 9 BLOCK 1 ORIGINAL HOMER.

LONGWELL/LOIS Lois Longwell did not appear for their protest scheduled at 4:05 PM this date. Dick said this house has an unfinished basement, no heat registers in the upstairs, no air conditioning, small bedrooms with slanted ceilings, no entrance from the inside to the unfinished basement, over 100 years old, and it has floor jacks in the basement. Dick recommended \$61,715.

The board reviewed Protest Number 156, Property Id -220002541-, legal description; LOTS 7 & 8 & WEST 1/2 OF N-S VACATED ALLEY BLOCK 9 HUBBARD.

JENSEN/KEITH & MARGARET T Keith & Margaret Jensen did not appear for their protest scheduled at 4:06 PM this date. Dick said this house has a salvage value on it and no occupants. It's been empty for two years. Dick recommended \$6,420.

The board reviewed Protest Number 159, Property Id -220013802-, legal description; LOTS 10 11 12 BLOCK 237.

RISNER/SHARON A Sharon Risner did not appear for their protest scheduled at 4:07 PM this date. Dick said that this house has 960 square feet in it with some basement finish, additional living space, nice garage, and it's located in Dakota City. Dick recommended \$97,420.

Break at 4:01 PM

Rejoined at 4:14 PM

The board reviewed Protest Number 084, Property Id -220030111-, legal description; LOT 3 BLOCK 20 MOANS ADDITION.

DE LEON/ LORENZO & MARIA D. Lorenzo & Maria DeLeon did not show for their protest scheduled at 4:09 PM this date. Dick recommended \$127,335.

The board reviewed Protest Number 086, Property Id -220005877-, legal description; LOT 4 BLOCK 2 ORIGINAL.

CAIN II & HEATHER CAIN/DALLAS Heather & Dallas Cain appeared for their protest scheduled at 4:10 PM this date. Dick said that it's a one-story house built on a slab. It has a wood deck on the back. Dallas Cain said that there is no vanity in the bathroom, the siding is sagging, and the roof is sagging. Bill said that they'd send Dick to come and re-look the place to get a better value.

The board reviewed Protest Number 088, Property Id -220000603-, legal description; LOT 12 BLOCK 15 NORTH ADDITION.

OLSON/JANICE K & ANDREW C Andrew & Janice Olson Y for their protest scheduled at 4:20 PM this date. This house is located in Emerson. The lot is 50x142 and the house is an old meat locker. Dick recommended \$35,755.

The chair recessed their meeting at 4:43 PM until July 12, 2005 at 9 AM.

Bill Engel Chairman

ATTEST:

Theodore A. Piepho
County Clerk

* * * * *

COUNTY BOARD MEETING ROOM
JULY 12, 2005 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Bill Engel called the meeting to order, at 9:04 a.m. Present were commissioners Rick Bousquet, Jackie Hartnett, Betty O'Neill and Bill Engel. Pledge of Allegiance was said. Also present were Madelyn Thorsland and Dick Erickson.

Absent: Commissioner Miller.

BOARD OF EQUALIZATION
JULY 12, 2005 PROCEEDINGS

BOARD OF EQUALIZATION

RECORD BOOK 3

BASEMENT MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY NE 68731

The board reviewed Protest Number 005, Property Id -220210160-, legal description; PART SE1/4 BEG AT NW COR OF SE1/4, TH E32.9', TH SE3349.6' TO PT ON E LINE OF SAID SE1/4, WHICH PT IS 530.25. RUNGE, MOLSTAD, WURTZ, RUNGE & RUNGE appeared for their protest scheduled at 9:05 am this date. Runge started by discussing the 100.64 acres the family owned since the 1920's. There are no buildings on the lands within 7 miles on either side. They are heavily wooded and heavily brushed. There is a heavily wooded 10-acre first bench that extends along its northern front. The lands cannot be used for pastures as they once were due to lack of water, heavy foliage of trees and brush, and deteriorated fences. There is no electricity, no all-weather roads to the area, no water, or drainage. The owner wishes for the value to go back to the value they were at before they were reassessed. The board decided to go under advisement on the decision.

The board reviewed Protest Number 006, Property Id -220085277-, legal description; LOT 1 34-27-9 20 ACRES. RUNGE, MOLSTAD, WURTZ, RUNGE & RUNGE appeared for their protest scheduled at 9:07 am this date. The owner joined this protest with the previous argument. Both are in the same location and apply to the same reasoning to have the value lowered again. The board took this under advisement as well.

The board reviewed Protest Number 010, Property Id -220061475-, legal description; ALL THAT PART OF SW1/4 LYING SOUTH & EAST OF ELK CREEK 20-29-7 34 ACRES. VITITO/JACK Jack Vitito appeared for their protest scheduled at 9:14 am this date. Dick said that this is a 1972 trailer. The owner pointed out that there is no electricity to the trailer, which was why the value was so high. Dick said he had valued the trailer with electricity and would have to redo it. The land also has rough timber and hills. There is also a shed with the trailer. There is no running water. The board decided to review the property again before a final decision was made.

The board reviewed Protest Number 011, Property Id -220064881-, legal description; S1/2 NE1/4 EXCEPT E1072' 29-29-7 47.52 ACRES. VITITO/JACK Jack Vitito appeared for their protest scheduled at 9:21 am this date. The owner said the ground here is rough and full of timber. There is 15 acres of grass heavily covered in trees. No improvements, 95% or more timber. No crop, no revenue. The board decided to visit the land again and give it a second look.

The board reviewed Protest Number 012, Property Id -220064806-, legal description; NW1/4 NE1/4 29-29-7 40 ACRES. VITITO/JACK Jack Vitito appeared for their protest scheduled at 9:28 am this date. The owner said that there is more timber ground here, no crops. It's a 40-acre patch. No revenue. \$350 an acre. The board decided that they would have to re-look the area and come up with a decision afterwards. The board decided to visit the land again and give it a second look.

The board reviewed Protest Number 013, Property Id -220061823-, legal description; SW1/4 SE1/4 20-29-7 40 ACRES. VITITO/JACK Jack Vitito appeared for their protest scheduled at 9:35 am this date. The owner said this is more timber ground. There are maybe 10 acres of grass and 30 acres of heavy timber. The price was at \$500 per acre. The board decided to revisit the lands and decide later at a new value.

The board reviewed Protest Number 014, Property Id -220064989-, legal description; E1/2 NW1/4 29-29-7 80 ACRES. VITITO/JACK Jack Vitito appeared for their protest scheduled at 9:42 am this date. The owner spoke of this property as the same as his last ones, timber acres with some grass. The board decided to revisit this property along with the others and get back to the owner with a finalized decision.

The board reviewed Protest Number 162, Property Id -220037930-, legal description; LOTS 1 & 2 BLOCK 33 JOY PLACE ADDITION. DAVENPORT/LOREN A Loren Davenport did not appear for their protest scheduled at 9:43 am this date. Dick said that this house is 95 years old, but there is a new garage with it. For the house only, the value was set at \$18 per square foot. Dick recommended \$53,820.

The board reviewed Protest Number 163, Property Id -220059543-, legal description; N1/2 NW1/4 26-29-7 80 ACRES. SULLIVAN/BERNADINE G Bernadine Sullivan did not appear for their protest scheduled at 9:44 am this date. Dick said that this house is in Jackson. Roughly \$800 an acre. Dick recommended no change.

The board reviewed Protest Number 164, Property Id -220061408-, legal description; SE1/4 SE1/4 22-29-7 40 ACRES. SULLIVAN/BERNADINE G Bernadine Sullivan did not appear for their protest scheduled at 9:45 am this date. Dick said this is Agriculture land. Dick recommended no change.

The board reviewed Protest Number 165, Property Id -220061653-, legal description; SW1/4 EXCEPT STRIP 20' WIDE OFF EAST SIDE NORTH OF ROAD

BOARD OF EQUALIZATION

RECORD BOOK 3

23-29-7 159.7 ACRES. SULLIVAN/BERNADINE G Bernadine Sullivan did no appear for their protest scheduled at 9:46 am this date. Several out buildings and a couple grain buildings. Dick recommended no change.

The board reviewed Protest Number 166, Property Id -220002371-, legal description; LOT 2 BLOCK 13 HEDGES ADDITION. SULLIVAN/BERNADINE G Bernadine Sullivan did no appear for their protest scheduled at 9:47 am this date. Vacant 37x148 lot in Jackson. \$50 per front foot. Dick recommended no change.

The board reviewed Protest Number 168, Property Id -220106223-, legal description; IOLL..1984 BELLAVISTA MOBILE HOME ON ED MARI'S LAND IN 35-29-7. MARI/ED Ed Mari Did no appear for their protest scheduled at 9:49 am this date. Dick said this is a 1984 trailer. Dick recommended \$6,860.

The board reviewed Protest Number 169, Property Id -220058393-, legal description; SOUTH 20' OF N1/2 N1/2 SE1/4 & N1/2 SW1/4 EXCEPT A 10 ACRE TRACT IN THE NE CORNER 14-29-7 71.21 ACRES. COTE/JOSEPH F Joseph Cote did no appear for their protest scheduled at 9:50 am this date. Dick said that this is a heavy tree land and wasteland at 17 acres. Dick recommended \$18,015.

The board reviewed Protest Number 177, Property Id -220035997-, legal description; LOT 6 BLOCK 7 SMILEY & GEORGE ADDITION. CARO/TERESA Teresa Caro Did no appear for their protest scheduled at 9:51 am this date. Dick said that this house had a pool, but they filled it with dirt and made a garden. Dick recommended \$62,515.

The board reviewed Protest Number 196, Property Id -220049920-, legal description; LOT 9 WESTERN PARK ADDITION 1ST FILING. ROGERS/MICHAEL J & DAWN Michael & Dawn Rogers Did no appear for their protest scheduled at 9:52 am this date. Jackie said that this house is 33 years old. Dick recommended \$92,135.

The board reviewed Protest Number 197, Property Id -220010315-, legal description; NORTH 80' OF LOTS 1 & 2 BLOCK 137. BENNETT/DANNY J & EMMA J Danny & Emma Bennett Did no appear for their protest scheduled at 9:52 am this date. Dick said that this house has little basement with minimum finish. It has a one-car garage and it's a brick home. Dick recommended \$87,830.

The board reviewed Protest Number 015, Property Id -220024669-, legal description; W35' OF LOTS 11, 12 & 13 & ALL LOTS 14 THRU 20 & ACCRETION BLOCK 37 COVINGTON FIRST ADDITION. PETTIT/RONALD G & ELIZABETH J Ronald & Elizabeth Pettit Appeared for their protest scheduled at 9:53 am this date. Dick said that these lots are all vacant and they are river frontage. The board recommended to stay the same.

The board reviewed Protest Number 201, Property Id -220018472-, legal description; LOT 4 BLOCK 64 COVINGTON ADDITION. AILTS/DUANE J & RUTH J Dwain & Ruth Ailts Did no appear for their protest scheduled at 9:54 am this date. Dick recommended \$50,985.

The board reviewed Protest Number 203, Property Id -220008590-, legal description; NORTH 90' OF LOT 1 & NORTH 75' OF E1/2 OF LOT 2 BLOCK 89 DAKOTA CITY. KEMPERS/JAMES James Kempers Did no appear for their protest scheduled at 9:55 am this date. Dick said this is a house with a one-car garage. He recommended no change.

The board reviewed Protest Number 204, Property Id -220009651-, legal description; LOTS 4 5 6 BLOCK 90 DAKOTA CITY. KEMPERS/JAMES H & BONNIE JO James & Bonnie Kempers Did no appear for their protest scheduled at 9:56 am this date. Dick said this is a home in Dakota City. It is 75 years old. The board recommended \$70,000.

The board reviewed Protest Number 045, Property Id -220000956-, legal description; LOTS 1 2 3 4 5 BLOCK 1 HUBBARD. KLEVE/VIRGIL W & PHYLLIS J Virgil & Phyllis Kleve Appeared for their protest scheduled at 10:10 am this date. Dick said that this is agriculture land. The owner and Dick were in agreement with the recommendation of \$1,000.

The board reviewed Protest Number 046, Property Id -220003750-, legal description; OUTLOT 1 EXCEPT WEST 100 FEET HUBBARD. KLEVE/VIRGIL W & PHYLLIS J Virgil & Phyllis Kleve Appeared for their protest scheduled at 10:17 am this date. Dick recommended \$1,000, but the owner did not agree. The board decided to review the property again and get back to a decision some time later.

The board reviewed Protest Number 047, Property Id -220001553-, legal description; LOTS 16 17 18 BLOCK 2 HUBBARD. KLEVE/VIRGIL W & PHYLLIS J Virgil & Phyllis Kleve Appeared for their protest scheduled at 10:40 am this date. Dick explained how the lots did not qualify for agricultural land because they are plotted as city lots and did not qualify for the agricultural discount. The board decided to review the property again and get back to a decision some time later.

The board reviewed Protest Number 048, Property Id -220091803-, legal description; S1/2 NW1/4 EXCEPT SW1/4 NW1/4 PLATTED AS HUBBARD 23-28-7 69.71

BOARD OF EQUALIZATION

RECORD BOOK 3

ACRES. KLEVE/VIRGIL W & PHYLLIS J Virgil & Phyllis Kleve Appeared for their protest scheduled at 10:45 am this date. Dick said that there is 27 acres in this lot. The board decided to review the land and get back to the owner at a later time.

The board reviewed Protest Number 028, Property Id -220076871-, legal description; SW1/4 EXCEPT PART LYING SW OF L AVENUE IN SW1/4SW1/4 12-27-7 159.8 ACRES. MILLER/DONALD H & ILA M Donald & Ila Miller Appeared for their protest scheduled at 9:56 am this date. Dick said that this is farmland, but pasture grounds mostly. The board decided to review and get back to the owner at a later time.

The board reviewed Protest Number 029, Property Id -220077150-, legal description; NW1/4 & TRACT IN W1/2 NE1/4 WEST OF PUB. RD & PT E1/2 SW1/4 N & W OF CO. RD. EX HWY & EX TRACT IN SE COR OF. MILLER/DONALD H & ILA M Donald & Ila Miller Appeared for their protest scheduled at 10:03 am this date. Dick said that this land holds 140 acres. Dick decided he'd go and take a second look to review properties.

Recess at 10:33
Rejoin at 10:43

The board reviewed Protest Number 215, Property Id -220007284-, legal description; LOT 2 & EAST 70' LOT 3 RY-MILL-ER ADDITION FIRST FILING. FLAUGH, JR & JOY FLAUGH/RON Ron & Joy Flaugh Did no appear for their protest scheduled at 10:48 am this date. Dick recommended \$98,645.

The board reviewed Protest Number 216, Property Id -220206015-, legal description; PT SE1/4SE1/4 BEG AT INTERSECTION OF E R.O.W. LINE OF US HWY 77 & N R.O.W. LINE OF BLYBURG RD., TH NE ALONG. FLAUGH'S PRONTO Ron Flaugh Did no appear for their protest scheduled at 10:49 am this date. Rick's recommendation \$228,995.

The board reviewed Protest Number 218, Property Id -220164673-, legal description; PART NE1/4 NE1/4 SE1/4 COMM AT NE CORNER OF SE1/4, TH. S21.09' TO P.O.B., TH S486.57', NW'ERLY 319.73', SW'E. RYAN/DANIEL & BONNIE Daniel & Bonnie Ryan Did no appear for their protest scheduled at 10:50 am this date. Dick recommended \$159,065.

The board reviewed Protest Number 219, Property Id -220177872-, legal description; LOT 5 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:51 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 220, Property Id -220177945-, legal description; LOT 6 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:52 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 221, Property Id -220178046-, legal description; LOT 7 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:53 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 222, Property Id -220177953-, legal description; LOT 8 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:54 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 223, Property Id -220178054-, legal description; LOT 9 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:55 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 224, Property Id -220177090-, legal description; LOT 10 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:56 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 225, Property Id -220177171-, legal description; LOT 11 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:57 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 226, Property Id -220177457-, legal description; LOT 18 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:58 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 227, Property Id -220177554-, legal description; LOT 19 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 10:59 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 228, Property Id -220177880-, legal description; LOT 20 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 11:00 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 229, Property Id -220177635-, legal

BOARD OF EQUALIZATION

RECORD BOOK 3

description; LOT 21 ARBOR ACRES 4TH FILING. P.B.W., L.L.C. Paul Windeshausen Did no appear for their protest scheduled at 11:01 am this date. Land only. Dick recommended no change.

The board reviewed Protest Number 230, Property Id -220009791-, legal description; EAST 30' OF LOT 11 & ALL LOT 12 BLOCK 122 DAKOTA CITY. INTHISANE/PHONEPRASEUTH & SA Phonepraseuth & Sa Inthisane Did no appear for their protest scheduled at 11:02 am this date. Problems with house's foundation. Dick and owner were in agreement at \$76,485.

The board reviewed Protest Number 231, Property Id -220014124-, legal description; SOUTH 26.67 FEET LOT 2 ALL LOT 3 BLOCK 287 DAKOTA CITY. CAUDILL/HAROLD A & DELORIS M Harold & Deloris Caudill Did no appear for their protest scheduled at 11:03 am this date. Dick said the house has a detached garage and a deck in the back. There is 800 feet of partitioned finish in the basement. The house is 29 years old and is valued at \$86 per square foot. Dick's total recommendation at \$102,950.

The board reviewed Protest Number 236, Property Id -220089256-, legal description; SW 1/4 31-28-7 154.76 ACRES. GATZEMEYER/DANIEL R Daniel Gatzemeyer Did no appear for their protest scheduled at 11:04 am this date. Dick recommended no change.

The board reviewed Protest Number 237, Property Id -220087229-, legal description; N1/2 NW1/4 & SE1/4 NW1/4 6-27-7 117.98 ACRES. GATZEMEYER/DANIEL R Daniel Gatzemeyer Did no appear for their protest scheduled at 11:05 am this date. Dick recommended no change.

The board reviewed Protest Number 243, Property Id -220010544-, legal description; LOTS 3 & 4 BLOCK 170 DAKOTA CITY. SATTERWHITE/LOWELL E & ALANNA L Lowell & Alanna Satterwhite Did no appear for their protest scheduled at 11:06 am this date. Dick said that this house has concrete flooring and it's a story and a half. He recommended \$66,100.

The board reviewed Protest Number 245, Property Id -220014094-, legal description; LOT 21 BROYHILL ADDITION 2ND FILING. SINGER/DEBRA J Debra Singer Did no appear for their protest scheduled at 11:07 am this date. Dick recommended \$80,710.

The board reviewed Protest Number 246, Property Id -220036233-, legal description; W33' OF LOT 14 BLOCK 8 CENTRAL ADDITION. ZASTROW/ROSE M & CARY D Rose & Cary Zastrow Did no appear for their protest scheduled at 11:08 am this date. Dick said this house is 85 years old. It has a basement with no finish. The house is valued at \$35 per square foot. Dick recommended \$49,950.

The board reviewed Protest Number 247, Property Id -220010153-, legal description; NORTH 1/2 LOTS 1 2 3 TOGETHER WITH AN EASEMENT OVER AND ACROSS SOUTH 1/2 LOTS 1 2 3 BLOCK 120. LAHMANN/KENZIE M Kenzie Lahmann Did no appear for their protest scheduled at 11:09 am this date. Dick said that this house is 101 years old. The house has a nice garage and Dick recommends \$56,845.

The board reviewed Protest Number 248, Property Id -220009392-, legal description; LOT 12 BLOCK 89. PEARSON/PATRICK W & ROXANNE E Patrick & Roxanne Pearson Did no appear for their protest scheduled at 11:10 am this date. Dick said that the house is 141 years old. He recommended \$50,740.

The board reviewed Protest Number 249, Property Id -220042314-, legal description; LOTS 5 & 6 BLOCK 6 BLISS PLACE ADDITION. HALL/WALTER %Joann Long Did no appear for their protest scheduled at 11:11 am this date. Dick said that this house is condemned and will be torn down if it isn't already. Dick recommended \$13,025.

The board reviewed Protest Number 253, Property Id -220179158-, legal description; TRACT IN GOV'T LOT 2 COMM AT NE COR. GOV'T LOT 2, S327.5', W149.27' TO W R.O.W. LINE OF BN RR & P.O.B., TH W. BERTRAND/DEVLIN M & KELLEY MAE Devlin & Kelley Bertrand Did no appear for their protest scheduled at 11:12 am this date. Dick said the house is 11 years old and is valued at \$61 per square foot. Dick recommended \$128,415.

Recess 11:33
Rejoin 1:15

The board reviewed Protest Number 093, Property Id -220034664-, legal description; LOTS 11 12 13 14 15 16 BLOCK 7 SECOND RAILWAY ADDITION. HADDOCK/EARL E & CHARLOTTE M Earl & Charlotte Haddock Appeared for their protest scheduled at 1:15 pm this date. 264x134 land size. 6 lots, \$3000 per lot. Dick recommended 136,065. The board put it under advisement.

The board reviewed Protest Number 276, Property Id -220049653-, legal description; LOT 7 WESTERN PARK ADDITION 1ST FILING. PETERSEN/NANCY J Wilfred Gutschow Did no appear for their protest scheduled at 1:16 pm this date. Dick said the value was set on \$79 per square foot. The basement has little finish. Dick recommended \$89,690.

BOARD OF EQUALIZATION

RECORD BOOK 3

The board reviewed Protest Number 279, Property Id -220206139-, legal description; TRACT IN N1/2 NW1/4 NW1/4 COMMENCING AT A POINT 218.95' NORTH OF SOUTHWEST CORNER ETC 3.35 ACRES UNPLATTED 2. BECKER/RICK Rick Becker Did not appear for their protest scheduled at 1:17 pm this date. Dick said that this is a vacant lot and he recommended \$14,525.

The board reviewed Protest Number 100, Property Id -220034389-, legal description; LOT 7 BLOCK 12 SECOND RAILWAY ADDITION. RODRIGUEZ/ARTURO A & ELVIRA S Arturo & Elvira Rodriguez Appeared for their protest scheduled at 1:25 pm this date. Dick said that this house is 71 years old. The owner said it's a 2-bedroom house, he had to replace the flooring, carpet, and windows. The wood is bad and rotting. It also has a 2-car garage. The board decided to take the protest under advisement.

The board reviewed Protest Number 280, Property Id -220063494-, legal description; SE1/4 SW1/4 36-29-6 40 ACRES. DAVIS/RONALD D & JEANNE Ronald & Jeanne Davis Did not appear for their protest scheduled at 1:26 pm this date. Dick recommended no change.

The board reviewed Protest Number 281, Property Id -220063664-, legal description; THAT PART SW1/4 SE1/4 LYING WEST OF RR R .O.W. & THAT PART E1/2 SE1/4 LYING WEST OF ROAD EXCEPT TRACT IN NOR. DAVIS/RONALD D & JEANNE Ronald & Jeanne Davis Did not appear for their protest scheduled at 1:27 pm this date. Dick recommended no change.

The board reviewed Protest Number 283, Property Id -220061459-, legal description; PART SW1/4 NORTH OF R.O.W. & EXCEPT HWY R.O.W. 17-29-7 112.62 ACRES. WEBER & MARIE J CLARK/JOANN M Andersen Ethel Did not appear for their protest scheduled at 1:28 pm this date. Dick recommended no change.

The board reviewed Protest Number 096, Property Id -220146276-, legal description; LOTS 7 8 9 BLOCK 4 SMILEY & GEORGE ADDITION. HITCHCOCK/KENNETH R & CAROL F Sergio Alvarez Appeared for their protest scheduled at 1:35 pm this date. Dick said this is a mobile home and it's 10 years old. The total recommendation was \$53,313.

The board reviewed Protest Number 050, Property Id -220063133-, legal description; SE1/4 EXCEPT NW1/4 SE1/4 & EXCEPT TRACT IN NE1/4 NE1/4 SE1/4 18-29-7 108.77 ACRES. RYAN, TRUSTEE/WILLIAM B William Ryan Appeared for their protest scheduled at 1:36 pm this date. Dick recommended \$175,935.

The board reviewed Protest Number 051, Property Id -220063052-, legal description; SE1/4 SW1/4 18-29-7 40 ACRES. RYAN, TRUSTEE/WILLIAM B William Ryan Appeared for their protest scheduled at 1:37 pm this date. Dick recommended no change.

The board reviewed Protest Number 109, Property Id -220156735-, legal description; WEST 1/2 LOTS 13 14 15 16 17 18 BLOCK 95 DAKOTA CITY. MOYSE/LORENE Lorene Moyse appeared for their protest scheduled at 1:45 pm this date. Dick said that this house has 1242 square feet, a full basement, central air, two-car attached garage, and it's 14 years old. The house is also a rental, but the owner said she didn't want to say what the rental brings in because she thought it wasn't relevant. The board decided to review the property and get back to the owner at a later time.

The board reviewed Protest Number 110, Property Id -220156646-, legal description; WEST 60' OF LOTS 1 2 3 4 5 6 BLOCK 95 DAKOTA CITY. MOYSE/LORENE Lorene Moyse appeared for their protest scheduled at 1:55 pm this date. The owner said that this house has the old original bathroom in it still. This house is a rental and brings in 475. Dick recommended \$38,278.

The board reviewed Protest Number 111, Property Id -220008930-, legal description; EAST 90' OF LOTS 1 2 3 4 5 6 BLOCK 95 DAKOTA CITY. MOYSE/LORENE Lorene Moyse appeared for their protest scheduled at 2:05 pm this date. The owner said this house has one double pane window, all others are single pane. It has vinyl siding, central air, and a full basement. It also has a wood deck in back and a shed. Dick recommended \$48,480.

The board reviewed Protest Number 112, Property Id -220146799-, legal description; EAST 1/2 LOTS 13 14 15 16 17 18 BLOCK 95 DAKOTA CITY. MOYSE/LORENE Lorene Moyse appeared for their protest scheduled at 2:15 pm this date. The owner said that this house is 43 years old. Dick recommended \$56,770.

The board reviewed Protest Number 113, Property Id -220013969-, legal description; NORTH 1/2 OF LOTS 1 2 3 BLOCK 277 DAKOTA CITY. MOYSE/LORENE L Lorene Moyse appeared for their protest scheduled at 2:25 pm this date. The owner said that this house has a full shelf basement. No improvements have been made. The value is at \$21 per square foot. The rent on this house was \$450 a month. The board took this under advisement.

BOARD OF EQUALIZATION

RECORD BOOK 3

Recess 2:21
Rejoin 2:38

The board reviewed Protest Number 116, Property Id -220196893-, legal description; LOT 119 SOUTH RIDGE ESTATES 4TH FILING. FRENCH/DONALD L & GLORIA J Donald & Gloria French appeared for their protest scheduled at 2:35 pm this date. Dick said this house is 6 years old. The board recommended no change.

The board reviewed Protest Number 118, Property Id -220145865-, legal description; THE NORTH 100' OF NW1/4 NW1/4 EXCEPT THE WEST 865' THEREOF UNPLATTED 22-29-9 1.04 ACRES. MC ARTHUR/DONALD & VICKIE Donald & Vickie Mc Arthur appeared for their protest scheduled at 2:45 pm this date. Dick said this house has asphalt paving and he recommended \$102,880.

The board reviewed Protest Number 123, Property Id -220054789-, legal description; WEST 2/3 OF SE1/4 SW1/4 UNPLATTED 22-29-9 25 ACRES. GREENE/MARLOWE J & VIOLA Viola Greene appeared for their protest scheduled at 3:05 pm this date. The owners attorney spoke about the land and said there are drainage problems, it's surrounded by industrial sites, the owner considers it farm ground, and the owners family has farmed this land for 60 years. Dick said the land is classified as Industrial-Commercial land, not farmland. The board took this under advisement.

The board reviewed Protest Number 129, Property Id -220047006-, legal description; LOT 18 OAKS ADDITION 1ST FILING. MAHER/DORIS M Doris Maher appeared for their protest scheduled at 3:15 pm this date. Dick recommended \$78,060.

The board reviewed Protest Number 130, Property Id -220024936-, legal description; LOTS 10 & 11 & SOUTH 20' LOT 12, SOUTH 100' OF MILLER STREET ADJOINING ON EAST SIDE SAID LOTS BLOCK 35 COVIN. FRESE/CORY Cory Frese appeared for their protest scheduled at 3:25 pm this date. The owner said there is a hole in the roof and provided images showing how worn the rest of the house is. Dick recommended \$68,220.

The board reviewed Protest Number 132, Property Id -220051151-, legal description; LOT 16 SOUTH RIDGE ESTATES 1ST FILING. HANSEN/CARL LE ROY & SHIRLEY JEAN Carl & Shirley Hansen appeared for their protest scheduled at 3:35 pm this date. Dick recommended \$128,920.

Recess 3:30
Rejoin 3:42

The board reviewed Protest Number 133, Property Id -220004684-, legal description; WEST 1/2 LOTS 4 5 6 BLOCK 1 O'CONNOR SECOND ADDITION. ESCH/DONALD & ILA Donald & Ila Esch appeared for their protest scheduled at 3:45 pm this date. The owner agreed with Dick's recommendation of \$69,980.

The board reviewed Protest Number 134, Property Id -220045941-, legal description; LOT 8 & EAST 25' OF LOT 9 BLOCK 6 HAYNES THIRD ADDITION. KRIEGER/KURTIS C Kurtis Krieger appeared for their protest scheduled at 3:55 pm this date. Dick said the value of the house was set at \$71 per square foot. The basement didn't have much finish either. Dick recommended \$131,905.

The board reviewed Protest Number 136, Property Id -220210551-, legal description; E1/2 SW1/4 9-29-7 80 ACRES. MILLARD/ANTHONY M Anthony Millard appeared for their protest scheduled at 4:05 pm this date. Dick said this was agriculture land and recommended no change.

The board reviewed Protest Number 137, Property Id -220062064-, legal description; W1/2 SW1/4 9-29-7 80 ACRES. MILLARD/ANTHONY M Anthony Millard Appeared for their protest scheduled at 4:07 pm this date. Dick said this was agriculture land and recommended no change.

The board reviewed Protest Number 138, Property Id -220062765-, legal description; N1/2 NW1/4 16-29-7 80 ACRES. MILLARD/ANTHONY M Anthony Millard Appeared for their protest scheduled at 4:15 pm this date. Dick said this was agriculture land and recommended no change.

The chair recessed their meeting at 4:15 pm until July 14, 2005 at 9 am.

Bill Engel Chairman

ATTEST:

Theodore A. Piepho
County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD MEETING ROOM
JULY 14, 2005 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Bill Engel called the meeting to order, at 9:04 a.m. Present were commissioners Jackie Hartnett, Betty O'Neill and Bill Engel. Pledge of Allegiance was said. Also present were Madelyn Thorsland and Dick Erickson.

Absent: Commissioner Miller and Commissioner Bousquet.

The board reviewed Protest Number 141, Property Id -220047758-, legal description; LOT 3 GARVEY REPLAT.

VANDERBERG/BRANDI L & CHRISTOPHER R Brandi & Christopher Vandenberg appeared for their protest scheduled at 9:05 am this date. No improvements, no driveway, no siding, no windows, Dick said there is a 2 car garage. They bought the house a year ago for \$95,500. The board took the house under advisement. Dick said it would be detrimental to house and the houses around it to have a reduction. The board decided to take the house under advisement.

The chair recessed their meeting at: 9:11

The chair reconvened their meeting at: 9:16

The board reviewed Protest Number 151, Property Id -220002312-, legal description; S136' OF LOTS 9 & 10 BLOCK 2 HEDGES ADDITION.

SULLIVAN/LAURA A Laura Sullivan appeared for their protest scheduled at 9:15 am this date. Dick said there was a typo in the land value. So the value will remain at \$81,470.

The chair recessed their meeting at: 9:17

The chair reconvened their meeting at: 9:24

The board reviewed Protest Number 157, Property Id -220022976-, legal description; LOT 11 & EAST 16' OF LOT 12 BLOCK 4 SECOND RAILWAY ADDITION.

GROVES/LINDA S Linda Groves appeared for their protest scheduled at 9:25 am this date. Owner said it's a small, one-bedroom house. Was a rental, but not anymore. Jackie said it is 95 years old. Back porch is falling off. City requires kitchen plumbing fixed, windows replaced, bushes cleaned up, garage repaired, back porch fixed, and trash cleaned up. House is white tagged. Dick said he'd review it because he wasn't aware of the white tag.

The board reviewed Protest Number 158, Property Id -220026149-, legal description; LOT 4 WEST 16' LOT 5 BLOCK 9 ORIGINAL ADDITION (BIDRP).

GROVES/LINDA S Linda Groves appeared for their protest scheduled at 9:35 am this date. The house has a single detached garage. The owners bought it roughly 5 years ago. It's a rental and it goes at \$500. It's a two bedroom and has a cement block basement. Dick said they will review the properties and get back at a later time.

The chair recessed their meeting at: 9:34

The chair reconvened their meeting at: 9:40

The board reviewed Protest Number 160, Property Id -220033692-, legal description; WEST 22' LOT 14 ALL LOT 15, EAST 2' LOT 16 BLOCK 6 SECOND RAILWAY ADDITION.

MORENO/VIDAL & MARIA R Vidal & Maria Moreno appeared for their protest scheduled at 9:45 am this date. Land went up by \$4830. The request was \$76,770. The recommendation was \$76,580. Board will review and make a final decision later.

The board reviewed Protest Number 161, Property Id -220033870-, legal description; LOTS 17 & 18 BLOCK 6 SECOND RAILWAY ADDITION.

MORENO/VIDAL & MARIA R Vidal & Maria Moreno appeared for their protest scheduled at 9:55 am this date. Increase on land again by 50%. The owner has a two-car garage, Dick recommended \$49,985.

The chair recessed their meeting at: 9:46

The chair reconvened their meeting at: 9:59

The board reviewed Protest Number 167, Property Id -220069999-, legal description; PT G.L.5 BEG AT A PT 308.5' EAST OF SW COR OF SAID LOT 5, TH E308.57', N411.98', SW'ERLY 311.74', THENCE SOU.

WHALEN, JR/JOHN D John Whalen Jr. appeared for their protest scheduled at 10:05 am. The house has a basement with minimal finish. It's a modular house. There is no city water or city sewer. They use a septic tank. The inside of the house is paneled. There is no flooring, they have particle boards on the floor. The garage has outdoor finish. There is no finish inside. They say they have a bad neighborhood. They talk about the trailers that are in bad condition with junk in their lawns throughout the seasons. The board decided to revisit the house.

The board reviewed Protest Number 170, Property Id -220009872-, legal description; FRACTIONAL BLOCK 133.

BOARD OF EQUALIZATION

RECORD BOOK 3

CAIN ET AL/HELEN M James Cahill appeared for their protest scheduled at 10:15 am this date. Residential and Commercial lands. Unbearable noise. 6.9 acres. Land only. 5 parcels. \$2000 per acre. Land has been up for sale for 15 years. The board took the land under advisement. The land was originally sold to Tony Gomez for \$75,000 but he backed out, it was for all the parcels. Each of the parcels went up at different prices in taxes: \$120, \$735, \$135, \$485, and \$355. Dick has all the parcels valued at a total of \$13,900. They've been trying to sell it for \$1000 per acre. There were no development plans out there. There is a train track near it.

The board reviewed Protest Number 171, Property Id -220009708-, legal description; LOTS 1 2 3 4 5 6 7 8 9 10 11 12 BLOCK 127.

CAIN ET AL/HELEN M James Cahill appeared for their protest scheduled at 10:35 am this date. Residential and Commercial lands. Unbearable noise. 6.9 acres. Land only. 5 parcels. \$2000 per acre. Land has been up for sale for 15 years. The board took the land under advisement. The land was originally sold to Tony Gomez for \$75,000 but he backed out, it was for all the parcels. Each of the parcels went up at different prices in taxes: \$120, \$735, \$135, \$485, and \$355. Dick has all the parcels valued at a total of \$13,900. They've been trying to sell it for \$1000 per acre. There were no development plans out there. There is a train track near it.

The board reviewed Protest Number 172, Property Id -220009783-, legal description; FRACTIONAL BLOCK 128.

CAIN ET AL/HELEN M James Cahill appeared for their protest scheduled at 10:45 am this date. Residential and Commercial lands. Unbearable noise. 6.9 acres. Land only. 5 parcels. \$2000 per acre. Land has been up for sale for 15 years. The board took the land under advisement. The land was originally sold to Tony Gomez for \$75,000 but he backed out, it was for all the parcels. Each of the parcels went up at different prices in taxes: \$120, \$735, \$135, \$485, and \$355. Dick has all the parcels valued at a total of \$13,900. They've been trying to sell it for \$1000 per acre. There were no development plans out there. There is a train track near it.

The board reviewed Protest Number 173, Property Id -220009619-, legal description; LOTS 2 3 4 5 6 7 8 9 10 BLOCK 126.

CAIN ET AL/HELEN M James Cahill appeared for their protest scheduled at 10:55 am this date. Residential and Commercial lands. Unbearable noise. 6.9 acres. Land only. 5 parcels. \$2000 per acre. Land has been up for sale for 15 years. The board took the land under advisement. The land was originally sold to Tony Gomez for \$75,000 but he backed out, it was for all the parcels. Each of the parcels went up at different prices in taxes: \$120, \$735, \$135, \$485, and \$355. Dick has all the parcels valued at a total of \$13,900. They've been trying to sell it for \$1000 per acre. There were no development plans out there. There is a train track near it.

The board reviewed Protest Number 174, Property Id -220009953-, legal description; LOTS 1 2 3 4 5 6 7 8 9 10 11 12 13 14 LOTS 15 16 17 18 EXCEPT RAILROAD R O W BLOCK 134.

CAIN ET AL/HELEN M James Cahill appeared for their protest scheduled at 11:05 am this date. Residential and Commercial lands. Unbearable noise. 6.9 acres. Land only. 5 parcels. \$2000 per acre. Land has been up for sale for 15 years. The board took the land under advisement. The land was originally sold to Tony Gomez for \$75,000 but he backed out, it was for all the parcels. Each of the parcels went up at different prices in taxes: \$120, \$735, \$135, \$485, and \$355. Dick has all the parcels valued at a total of \$13,900. They've been trying to sell it for \$1000 per acre. There were no development plans out there. There is a train track near it.

The chair recessed their meeting at: 10:22
The chair reconvened their meeting at: 10:40

The board reviewed Protest Number 001, Property Id -220041873-, legal description; LOTS 24 25 26 27 28 29 EXCEPT PART SOLD TO STATE OF NEBRASKA, BLOCK 3 MARTIN ADDITION.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,460.00 and the improvements to be valued at \$0.00, for a total value of \$17,460.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$17,460.00 and the Improvements to be valued at \$0.00, for a total value of \$17,460.00.

The board reviewed Protest Number 002, Property Id -220042543-, legal description; LOT 31 EXCEPT E9' & ALL LOTS 32 & 33 CRYSTAL LAKE PARK EAST ADDITION.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$21,625.00 and the improvements to be valued at \$43,515.00, for a total value of \$65,140.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$21,625.00 and the Improvements to be valued at \$43,515.00, for a total value of \$65,140.00.

The board reviewed Protest Number 003, Property Id -220009627-, legal description; LOT 8 EXCEPT WEST 19', ALL LOT 9 BLOCK 122.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$12,245.00 and the improvements to be valued at \$18,025.00, for a total value of \$30,270.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$12,245.00 and the Improvements to be valued at \$18,025.00, for a total value of \$30,270.00.

BOARD OF EQUALIZATION

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The board reviewed Protest Number 004, Property Id -220009368-, legal description; WEST 1/2 OF LOT 3 & ALL LOT 4 BLOCK 122 DAKOTA CITY.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$11,340.00 and the improvements to be valued at \$16,235.00, for a total value of \$27,575.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$11,340.00 and the Improvements to be valued at \$16,235.00, for a total value of \$27,575.00.

The board reviewed Protest Number 005, Property Id -220210160-, legal description; PART SE1/4 BEG AT NW COR OF SE1/4, TH E32.9', TH SE3349.6' TO PT ON E LINE OF SAID SE1/4, WHICH PT IS 530.25.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$35,805.00 and the improvements to be valued at \$0.00, for a total value of \$35,805.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$35,805.00 and the Improvements to be valued at \$0.00, for a total value of \$35,805.00.

The board reviewed Protest Number 006, Property Id -220085277-, legal description; LOT 1 34-27-9 20 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,340.00 and the improvements to be valued at \$0.00, for a total value of \$5,340.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$5,340.00 and the Improvements to be valued at \$0.00, for a total value of \$5,340.00.

The board reviewed Protest Number 007, Property Id -220112460-, legal description; IOLL-1974 TWIN LAKES MOBILE HOME ON LOTS 59 & 60 AT PARKVIEW COURT.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$8,840.00, for a total value of \$8,840.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$0.00 and the Improvements to be valued at \$8,840.00, for a total value of \$8,840.00.

The board reviewed Protest Number 008, Property Id -220065675-, legal description; LOT 5 & ALL LAND LYING BETWEEN THE EXTENSION SE'ERLY OF BOUNDARY LI NE BETWEEN LOTS 4 & 5 AND EXTENSION SE'E.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,430.00 and the improvements to be valued at \$26,835.00, for a total value of \$33,265.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$6,430.00 and the Improvements to be valued at \$26,835.00, for a total value of \$33,265.00.

The board reviewed Protest Number 009, Property Id -220065594-, legal description; LOTS 3 & 4 & ALL LAND LYING BETWEEN EXT SE'ERLY OF BOUNDARY LINE BE TWEEN LOTS 2 & 3 & EXT SE'ERLY OF BOUNDA.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,365.00 and the improvements to be valued at \$18,665.00, for a total value of \$28,030.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$9,365.00 and the Improvements to be valued at \$18,665.00, for a total value of \$28,030.00.

The board reviewed Protest Number 010, Property Id -220061475-, legal description; ALL THAT PART OF SW1/4 LYING SOUTH & EAST OF ELK CREEK 20-29-7 34 ACRES.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$14,210.00 and the improvements to be valued at \$2,120.00, for a total value of \$16,330.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$14,210.00 and the Improvements to be valued at \$2,120.00, for a total value of \$16,330.00.

The board reviewed Protest Number 011, Property Id -220064881-, legal description; S1/2 NE1/4 EXCEPT E1072' 29-29-7 47.52 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE.

The land to be valued at \$25,510.00 and the improvements to be valued at \$0.00, for a total value of \$25,510.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$25,510.00 and the Improvements to be valued at \$0.00, for a total value of \$25,510.00.

The board reviewed Protest Number 012, Property Id -220064806-, legal description; NW1/4 NE1/4 29-29-7 40 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,000.00 and the improvements to be valued at \$0.00, for a total value of \$14,000.00.

BOARD OF EQUALIZATION

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Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$14,000.00 and the Improvements to be valued at \$0.00, for a total value of \$14,000.00.

The board reviewed Protest Number 013, Property Id -220061823-, legal description; SW1/4 SE1/4 20-29-7 40 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$19,900.00 and the improvements to be valued at \$0.00, for a total value of \$19,900.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$19,900.00 and the Improvements to be valued at \$0.00, for a total value of \$19,900.00.

VOTING YEA: COMMISSIONERS O'NEILL, HARTNETT AND ENGEL. COMMISSIONERS MILLER AND BOUSQUET WERE ABSENT.

The board reviewed Protest Number 014, Property Id -220064989-, legal description; E1/2 NW1/4 29-29-7 80 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$28,250.00 and the improvements to be valued at \$0.00, for a total value of \$28,250.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$28,250.00 and the Improvements to be valued at \$0.00, for a total value of \$28,250.00.

The board reviewed Protest Number 015, Property Id -220024669-, legal description; W35' OF LOTS 11, 12 & 13 & ALL LOTS 14 THRU 20 & ACCRETION BLOCK 37 COVINGTON FIRST ADDITION.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$24,400.00 and the improvements to be valued at \$0.00, for a total value of \$24,400.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$24,400.00 and the Improvements to be valued at \$0.00, for a total value of \$24,400.00.

The board reviewed Protest Number 016, Property Id -220024790-, legal description; LOT 5 BLOCK 101 COVINGTON ADDITION.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$8,520.00 and the improvements to be valued at \$0.00, for a total value of \$8,520.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$8,520.00 and the Improvements to be valued at \$0.00, for a total value of \$8,520.00.

The board reviewed Protest Number 017, Property Id -220024871-, legal description; LOT 6 BLOCK 101 COVINGTON ADDITION.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$8,520.00 and the improvements to be valued at \$40,715.00, for a total value of \$49,235.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$8,520.00 and the Improvements to be valued at \$40,715.00, for a total value of \$49,235.00.

The board reviewed Protest Number 018, Property Id -220033544-, legal description; WEST 29' LOT 22, EAST 30' LOT 23 BLOCK 12 FIRST RAILWAY ADDITION.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$8,380.00 and the improvements to be valued at \$79,560.00, for a total value of \$87,940.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$8,380.00 and the Improvements to be valued at \$79,560.00, for a total value of \$87,940.00.

The board reviewed Protest Number 019, Property Id -220182604-, legal description; IOLL-1976 BENDIX MOBILE HOME ON LOT 13 AT PARKVIEW COURT.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$5,550.00, for a total value of \$5,550.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$0.00 and the Improvements to be valued at \$5,550.00, for a total value of \$5,550.00.

The board reviewed Protest Number 020, Property Id -220150419-, legal description; THE EAST 70' OF LOTS 1 2 3 4 EXCEPT THE S19' OF THE E50' OF SAID LOT 3 & EXCEPT THE E50' OF SAID LOT 4 BLOCK.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$2,660.00 and the improvements to be valued at \$110,425.00, for a total value of \$113,085.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$2,660.00 and the Improvements to be valued at \$110,425.00, for a total value of \$113,085.00.

The board reviewed Protest Number 021, Property Id -220208735-, legal description; IOLL..1988 SKYLINE MOBILE HOME ON LOT 255 AT SIOUXLAND ESTATES.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$9,875.00, for a total value of \$9,875.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$0.00 and the Improvements to be valued at \$9,875.00, for a total value of \$9,875.00.

BOARD OF EQUALIZATION

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The board reviewed Protest Number 022, Property Id -220146918-, legal description; EAST 40' OF LOT 11 & ALL LOT 12 BLOCK 143 DAKOTA CITY.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$8,505.00 and the improvements to be valued at \$134,135.00, for a total value of \$142,640.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$8,505.00 and the Improvements to be valued at \$134,135.00, for a total value of \$142,640.00.

The board reviewed Protest Number 023, Property Id -220177279-, legal description; W1/2NE1/4 LYING NORTH OF EXISTING GRAVEL ROAD EXCEPT TRACTS BEG. 1311.03' SOUTH OF NE CORNER OF NW1/4 16-27-.

The State's Appraiser for the Assessor's Office recommended TO CORRECT THE LAND VALUE. The land to be valued at \$36,160.00 and the improvements to be valued at \$107,835.00, for a total value of \$143,995.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$36,160.00 and the Improvements to be valued at \$107,835.00, for a total value of \$143,995.00.

The board reviewed Protest Number 024, Property Id -220132925-, legal description; EAST 65' OF LOTS 7 8 9 & EAST 2' OF LOT 10 & 11 LYING ABOVE HIGH BANK IN BLOCK 23 & WEST 40' OF VACATED H ST.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$16,725.00 and the improvements to be valued at \$38,915.00, for a total value of \$55,640.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$16,725.00 and the Improvements to be valued at \$38,915.00, for a total value of \$55,640.00.

The board reviewed Protest Number 025, Property Id -220170878-, legal description; LOTS 3 4 5 6 7 8 9 & 10 & W1/2 VAC N-S ALLEY WHICH ABUTS EAST SIDE OF LOTS 1 THRU 10 BLOCK 36 COVINGTON ADDI.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$21,280.00 and the improvements to be valued at \$127,385.00, for a total value of \$148,665.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$21,280.00 and the Improvements to be valued at \$127,385.00, for a total value of \$148,665.00.

The board reviewed Protest Number 175, Property Id -220026610-, legal description; LOT 1 BLOCK 3 ORIGINAL ADDITION (BIDRP).

BAUDER/TERRI D & STEVEN Terri & Steven Bauder appeared for their protest scheduled at 11:15 am this date. Dick said the house has serious roof damage. Water got in rafters, went through kitchen wall, through kitchen floor, through basement ceiling and down basement wall. The damage is serious and the roof is in bad shape. There was no tin in the valley of the roof so that's how the water got in. The walls are damaged as are the light fixtures. The owner said that her insurance company wouldn't cover it. Dick recommended \$61,300.

The board reviewed Protest Number 176, Property Id -220060509-, legal description; LOT 19 6.52 ACRES SOUTH SIOUX CITY PROJECT.

BARRICKS/ROBYN D Robyn Barricks appeared for their protest scheduled at 11:25 am this date. Dick said it's a double-wide mobile home and a small house with it. The house is 75 years old. The house has 1100 square feet in it. The mobile home has 1040 square feet in it. There's also a shed on the land. The land is 6.52 acres. The mobile home was made in 1967. \$72,010 was their request. The total recommendation by Dick was \$71,945.

The board reviewed Protest Number 195, Property Id -220178917-, legal description; TRACT OF LAND IN NE1/4 NE1/4 BEG. 4140' EAST OF NW CORNER OF SECT 2, TH S380', E650', NW'ERLY ALONG CENTER O.

STINGLEY/HARLAN L & PATRICIA A Harlan & Patricia Stingley appeared for their protest scheduled at 11:35 am this date. The home is an 11 year old wisconsin home. It comes with a well, a sewer, a finished basement, 2-car garage, sun room, and porch. Dick recommended \$131,560 and the owner was not happy. Dick said it's residential parcel with 1200 square feet of full finish in the basement and 1632 square feet on the first floor alone.

Dick- "We base that off of what it is sold for in that area and the size of the land. Part of that value is a result from an increase that was put on the county by the tax equalization review commission a year ago."

Pat (owner)- "That land is all trees except where the house sets. And we can't sell that land off because you have to have 5 acres in order to-"

Dick- "I understand that, but the fact of the matter is that if you have 5 acres for sale with these kind of trees on it, it'll bring \$3000 an acre pretty easy."

Pat- "That's ridiculous."

Dick- "I understand that. Absolutely. I agree with you. I wouldn't pay that for it, but that's what they're paying for it."

BOARD OF EQUALIZATION

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Pat- "Well, Harlan will be 69 this year. I'm retired, he still works. And when he stops working, with social security being the way it is, I'm sure we're going to have to sell and move. And I don't want to because this is where we planned to retire. And now we're getting priced out of it. The home is paid for. It's the taxes that are going to price us right out of our home."

Dick- "And the purpose of this board is to determine or make a judgement based on the market value. And what I'm saying is that if you put that on the market today, it'll bring \$131,000."

Pat- "You're saying that?"

Dick- "Yah, based on other sales."

Pat- "Ok, I've talked to some other people in the Hubbard-Jackson area that have Wisconsin homes and theirs are not valued that high."

Dick- "We look at each house. We do a measurement on each house. And we base it on the quality of the condition of the construction so I wouldn't be surprised if they weren't all based on the same base value and then you have amenities like the garage and the basement finish that affects it and stuff like that affects it."

Pat- "Well, I've probably used my 5 minutes, but I'm not happy."

Bill- "Pat, what would you be happy with?"

Pat- "I would be happy with \$126,000. Not necessarily happy, but I think that's a better way to go."

After Pat left, Dick said, it's not agriculture land, it's residential land. The board decided to re-review the protest.

The board reviewed Protest Number 198, Property Id -220084963-, legal description; E1/2 SE1/4 EXCEPT TRACT IN SOUTHEAST CORNER 22-27-6 75.02 ACRES.

KUBIK/DONALD A & JEANETTE E Donald & Jeanette Kubik appeared for their protest scheduled at 11:45 am this date. The owner said that the County Road Department took dirt out of his field creating standing water and mud holes. There is no access to the parcels because of it. His reasons for protesting were lack of access, production decrease, and rough harvest. His fields no longer drain and the road gets flooded when it rains. He says he uses the neighbor's fields for access, but you can only do that for so long. He said he's been farming on the lands for 16-18 years and the land always used to drain. Dick asked the board if he would be able to re-look the lands and the aerial view before making a final decision.

The chair recessed their meeting at: 11:44

The chair reconvened their meeting at: 1:15

The board reviewed Protest Number 192, Property Id -220157154-, legal description; LOT 15 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 189, Property Id -220161380-, legal description; LOT 12 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 190, Property Id -220161402-, legal description; LOT 13 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 191, Property Id -220161712-, legal description; LOT 14 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 188, Property Id -220161887-, legal description; LOT 11 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 186, Property Id -220161976-, legal description; LOT 9 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 194, Property Id -220162069-, legal description; LOT 17 BRALDA ADDITION.

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BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 178, Property Id -220157499-, legal description; LOT 1 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 182, Property Id -220161194-, legal description; LOT 5 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 181, Property Id -220161542-, legal description; LOT 4 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 183, Property Id -220162344-, legal description; LOT 6 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 180, Property Id -220162247-, legal description; LOT 3 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 179, Property Id -220161984-, legal description; LOT 2 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 187, Property Id -220161615-, legal description; LOT 10 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 184, Property Id -220157324-, legal description; LOT 7 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 185, Property Id -220157405-, legal description; LOT 8 BRALDA ADDITION.

BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The board reviewed Protest Number 193, Property Id -220157227-, legal description; LOT 16 BRALDA ADDITION. BRALDA, INC. Terry Muff appeared for their protest scheduled at 1:15 pm this date. All of protests 178-194 are over the same land. This land has not been built on; they are just empty lots as of now. No sewer, no water, no streets. Dick recommended \$970.

The chair recessed their meeting at: 1:35
The chair reconvened their meeting at: 1:39

The board reviewed Protest Number 205, Property Id -220205655-, legal description; LOT 4 SOUTH SIOUX CITY PLAZA ADDITION 0 .916 ACRES.

BRADLEY OPERATING LIM. PARTNERSHIP appeared for their protest scheduled at 1:20 pm this date. Two protests were sent in, but the second protest was lost. Once recovered, it couldn't be protested for it was not scheduled. The second protest was handed over to the County Attorney to deal with. The board took on the first protest, however. The protester said he was unaware of any remodeling that the Hy-Vee store did and that they had no records for building permits that he was aware of. Dick said this protest would take some time to do since he was unaware of the second protest, but he would review the protest and get back to owner later.

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Dick- Alright, and you represent Bradley Operative correct?
Protester- That's correct.
Dick- Ok. The only protest that has been filed is relative to property identification number 220205655 and that is the vacant land, which is now a parking lot south of the Hy-Vee store. We have no protest for any other parcels.
Protester- Well, we'll probably need to settle that pretty quickly. I hope to be able to take exception to that.
Jackie- We can't. Under law, we can't. We cannot do it.
Protester- Well I'm quite certain that it was appealed.
Jackie- Appealed?
Protester- Oh yah.
Dick- Two protests were sent in?
Protester- Yes.
Dick- Alright, if you wanna call Ted down? Wherever he's at, we need him.
Jackie- South of Hy-Vee? I can't think of a-
Maddy- It'd be East.
Jackie- East or behind it?
Dick- I'm sorry, I meant East. Anyway, it's where they sell all their plants and that stuff.
Protester tries to use cell phone.
Dick- Need to some more signal?
Protester- Yah, I'm gonna need to go upstairs.
Jackie- Oh, yah, that won't work down here.
Protester- Let's see what answer you get from here, but are you checking with the clerk's office?
Dick- That's who we're going after right now.
Protester- I'm quite certain there was a protest filed.
Ted enters the meeting room.
Dick- Ted, we're on protest number 205 Savage Browning. And we only have in our records, one protest and that's parcel number 220205655, which is the land in the east part of the parking lot for Hy-Vee. We only don't show any other protests filed.
Ted- Ok, when we filed that, we would have probably given you a copy of the filing.
Protester- Well...
Ted- Do you have a copy of the filing?
Protester- I don't do it personally and I don't have it with me. I'm going to have to slip upstairs where I can get some signal and contact my office and have-
Ted- We probably would have returned your copy by mail?
Protester- I would assume so.
Ted- Yah. I just don't know, all that we're showing is 205.
Protester- I understand that. Can I get a fax number?
Ted- 494-, 402-494-9228.
Protester- 494? 9228?
Ted- That's correct, sir.
Protester- 494-9228?
Ted- That's correct.
Protester- Give me a few minutes to go upstairs and-
Dick- Alright.
Protester leaves.
Ted- That's the same guy from last year.
Dick- I know it.
Jackie- I know. If he didn't file it then by law we can't-
Dick- Yah, and quite frankly, I don't care if he's not happy. Three years in a row they have not properly filed and in three years you know they have lost.
Jackie- Can't do it if you didn't file it.
Bill- You'd think that a big outfit like that would know better.
Jackie- Well, they come in because of a vacancy and they want us to lower it.
Maddy- And at the same time their taking that vacancy of the lot- for income tax-
Jackie- Right, right
Dick- They did protest in 2003, we went to TERC and we prevailed.
Ted- Is that-uh- why? The purpose seems to be that it was filed wrong.
Dick- No we got that because of poor workmanship on their part. They do a lousy job.
Ted- Where's Erin?
Jackie- She was looking for you for us, Ted. Here she is.
Erin enters.
Jackie- Can we talk about the muff line a little bit.
Ted- Sure.
Jackie- That seems way under valued to me.
Ted- Well, when you look at what it was a year ago and you take half of that value that hasn't been developed. Then it really isn't and if you look at the sale price then you throw in the bottom half, which we have at about 11 to 14 thousand dollars a lot and there's 15-20 lots down there. Right now it's total value far exceeds the sale price. And granted he's put in paving, sewer, water, and all that other stuff.
Jackie- You mean the south end?
Ted- The south end. I'm not doing a north or south end.
Jackie- That's ok, that's ok.
Ted- And I mean, that's the board's prerogative whatever works for you is fine by me.
Jackie- I'd like to know what we can hand our hat on.
Ted- We've only got one log in on a sheet.

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Dick- Ted, I know we're right. Because when that came in and I figured out it was just the vacant land-

Bill- And now he's too late.

Dick- You bet.

Bill- We can't do it.

Jackie- Not by law.

Protester returns.

Protester- The protest forms both were in the same envelope are being faxed to this fax number right now, should be here in the next three minutes. We received from you a notice of hearing saying protest # 205 or whatever the hell it is. Didn't tell us what parcel number, that the protest was on, just a protest number.

Ted- You've got the all the originals in that packet also. There was two protest forms that-

Protester- There is a protest form that came in the same envelope for both parcels.

Ted- I can't answer that at this time.

Break- 1:35

Rejoin- 1:39

Protester- There was a case on this property in 2003. They went to the TERC and was settled at the TERC board. The economics of the property are not that similar to the ones in 2003. I have provided an income value model, modeling the income as of 1105, very much as it was done in the settlement in 2003. The value for the two parcels combined indicates \$4,872 per square foot or \$4,096,420. I'm not sure if the exact value of the two parcels combined in 2003 appeal.

Dick- There was extensive remodeling of the Hy-Vee store in 2003. The cost according to building permits was something over \$3,000,000. Was that paid for by Hy-Vee or Bradley?

Protester- Anything that Hy-Vee did was paid for by Hy-Vee and that would have been part of their own-

Dick- Including the additional square footage to the building?

Protester- I am unaware of any building permits that we took out, that Hy-Vee took out on building permits.

Dick- And it would have been at Hy-Vee's expense is that my understanding your testimony to be?

Protester-

2:08:

The board reviewed Protest Number 234, Property Id -220204837-, legal description; PART OF N1/2 NE1/4 NE1/4 COMMENCING AT NE CORNER TH 478.5' WEST TO POB, SOUTH 529.01', WEST 172', NW410.21',.

ABSOLUTE INVESTMENTS, L.L.C. John Daniels appeared for their protest scheduled at 1:30 pm this date. The owner bought the property to develop it in time, but they never did and instead leased the property out to Mark Martinez for "\$3000 a month triple net" (Davenport said). They are talking about moving Martinez and using the property for better uses. They want to settle with a value of "\$3000 a month triple net". He said that there was supposed to be another building on the south side of the property as well as another street, but it hasn't happened yet. The board decided to review the property and get back to the owner later.

The board reviewed Protest Number 200, Property Id -220014957-, legal description; EAST 35' OF LOT 29; ALL LOT 30; WEST 45' OF LOT 31 BROYHILL ADDITION 2ND FILING.

GROETKEN/RANDALL L & KELLI M Randall & Kelli Groetken appeared for their protest scheduled at 1:55 pm this date. Never did show.

The board reviewed Protest Number 206, Property Id -220077045-, legal description; S1/2 NW1/4 1-27-7 80 ACRES.

ALBRECHT/LESTER H & JOANNE M Lester Albrecht appeared for their protest scheduled at 2:15 pm this date. All of the protests number's 206-209 have pastureland on them with a few trees. Some of the lands are too steep for cropland. The owner asked whether the soil type was used in determining the value of the land. Dick said that it didn't although it is referred to at different times. The owner said that there is leafy spurge on the land. Dick said that the pasture grounds are catching up with the price on cropland. The land values range from \$700 to \$900 in land value.

The board reviewed Protest Number 207, Property Id -220076960-, legal description; NW1/4 NW1/4 1-27-7 40.45 ACRES.

ALBRECHT/LESTER H & JOANNE M Lester Albrecht appeared for their protest scheduled at 2:25 pm this date. All of the protests number's 206-209 have pastureland on them with a few trees. Some of the lands are too steep for cropland. The owner asked whether the soil type was used in determining the value of the land. Dick said that it didn't although it is referred to at different times. The owner said that there is leafy spurge on the land. Dick said that the pasture grounds are catching up with the price on cropland. The land values range from \$700 to \$900 in land value.

The board reviewed Protest Number 208, Property Id -220076782-, legal description; NE1/4 1-27-7 160.26 ACRES.

ALBRECHT/LESTER H & JOANNE M Lester Albrecht appeared for their protest scheduled at 2:35 pm this date. All of the protests number's 206-209 have pastureland on them with a few trees. Some of the lands are too steep for cropland. The owner asked whether the soil type was used in determining the value of the land. Dick said that it didn't although it is referred to at different times. The owner said that

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there is leafy spurge on the land. Dick said that the pasture grounds are catching up with the price on cropland. The land values range from \$700 to \$900 in land value.

The board reviewed Protest Number 209, Property Id -220076863-, legal description; NE1/4 NW1/4 1-27-7 40.33 ACRES.

ALBRECHT/LESTER H & JOANNE M Lester Albrecht appeared for their protest scheduled at 2:45 pm this date. All of the protests number's 206-209 have pastureland on them with a few trees. Some of the lands are too steep for cropland. The owner asked whether the soil type was used in determining the value of the land. Dick said that it didn't although it is referred to at different times. The owner said that there is leafy spurge on the land. Dick said that the pasture grounds are catching up with the price on cropland. The land values range from \$700 to \$900 in land value. Dick said that they were going to review the land.

The board reviewed Protest Number 202, Property Id -220050740-, legal description; LOT 57 SOUTH RIDGE ESTATES 2ND FILING.

CARDA & SHELLY D O'BRIEN/JEFF S Shelly O'Brien Y for their protest scheduled at 2:05 pm this date. \$125,000 Dick recommended and the owner agreed to it.

The board reviewed Protest Number 026, Property Id -220205574-, legal description; VACATED MARY STREET WHICH LIES BETWEEN BLOCKS 36 & 37 COVINGTON FIRST ADDITION.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$3,500.00 and the improvements to be valued at \$0.00, for a total value of \$3,500.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$3,500.00 and the Improvements to be valued at \$0.00, for a total value of \$3,500.00.

The board reviewed Protest Number 027, Property Id -220023077-, legal description; LOTS 1 & 2 & ACCRETION THERETO BLOCK 36 COVINGTON ADDITION SECOND FILING.

The State's Appraiser for the Assessor's Office recommended REDUCE THE AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$3,990.00 and the improvements to be valued at \$0.00, for a total value of \$3,990.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$3,990.00 and the Improvements to be valued at \$0.00, for a total value of \$3,990.00.

The board reviewed Protest Number 028, Property Id -220076871-, legal description; SW1/4 EXCEPT PART LYING SW OF L AVENUE IN SW1/4SW1/4 12-27-7 159.8 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$128,900.00 and the improvements to be valued at \$0.00, for a total value of \$128,900.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$128,900.00 and the Improvements to be valued at \$0.00, for a total value of \$128,900.00.

The board reviewed Protest Number 029, Property Id -220077150-, legal description; NW1/4 & TRACT IN W1/2 NE1/4 WEST OF PUB. RD & PT E1/2 SW1/4 N & W OF CO. RD. EX HWY & EX TRACT IN SE COR OF.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$81,960.00 and the improvements to be valued at \$43,300.00, for a total value of \$125,260.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$81,960.00 and the Improvements to be valued at \$43,300.00, for a total value of \$125,260.00.

The board reviewed Protest Number 030, Property Id -220205280-, legal description; LOT 24 SOUTH RIDGE ESTATES SEVENTH FILING.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$15,300.00 and the improvements to be valued at \$155,340.00, for a total value of \$170,640.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$15,300.00 and the Improvements to be valued at \$155,340.00, for a total value of \$170,640.00.

The board reviewed Protest Number 031, Property Id -220206279-, legal description; LOT 9 SOUTH RIDGE ESTATES 6TH FILING.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,100.00 and the improvements to be valued at \$129,600.00, for a total value of \$146,700.00.

Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$17,100.00 and the Improvements to be valued at \$129,600.00, for a total value of \$146,700.00.

The board reviewed Protest Number 032, Property Id -220040729-, legal description; LOT 24 SOUTH 23 FEET OF LOT 25 BLOCK 3 WEYBURN PARK ADDITION.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$8,945.00 and the improvements to be valued at \$72,000.00, for a total value of \$80,945.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$8,945.00 and the Improvements to be valued at \$63,555.00, for a total value of \$72,500.00.

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The board reviewed Protest Number 033, Property Id -220010218-, legal description; LOTS 11 & 12 BLOCK 72 DAKOTA CITY.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$9,450.00 and the improvements to be valued at \$86,520.00, for a total value of \$95,970.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$9,450.00 and the Improvements to be valued at \$86,520.00, for a total value of \$95,970.00.

The board reviewed Protest Number 034, Property Id -220008159-, legal description; PART OUTLOT A MILLER ADDITION.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$900.00 and the improvements to be valued at \$0.00, for a total value of \$900.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$900.00 and the Improvements to be valued at \$0.00, for a total value of \$900.00.

The board reviewed Protest Number 035, Property Id -220004609-, legal description; LOT 1 & NORTH 1/2 LOT 2 BLOCK 4 SMITH ADDITION.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$2,850.00 and the improvements to be valued at \$34,535.00, for a total value of \$37,385.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$2,850.00 and the Improvements to be valued at \$34,535.00, for a total value of \$37,385.00.

The board reviewed Protest Number 036, Property Id -220000085-, legal description; LOTS 4 5 6 BLOCK 16 NORTH ADDITION.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$5,680.00 and the improvements to be valued at \$157,350.00, for a total value of \$163,030.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$5,680.00 and the Improvements to be valued at \$157,350.00, for a total value of \$163,030.00.

The board reviewed Protest Number 037, Property Id -220177333-, legal description; NW1/4NW1/4 EXCEPT TRACT BEG. AT NW COR. OF SEC. 24, TH E474.75', SW208.75', SW56.73', W'ERLY 323.34', TH N20.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$35,395.00 and the improvements to be valued at \$182,055.00, for a total value of \$217,450.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$35,395.00 and the Improvements to be valued at \$182,055.00, for a total value of \$217,450.00.

The board reviewed Protest Number 038, Property Id -220070989-, legal description; PART S1/2 SE1/4 BEG. AT A POINT 33' EAST & 123' NORTH OF SW CORNER OF SE1/4, TH N85', E165', S85', W165' TO.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$3,005.00 and the improvements to be valued at \$60,400.00, for a total value of \$63,405.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$3,005.00 and the Improvements to be valued at \$60,400.00, for a total value of \$63,405.00.

The board reviewed Protest Number 039, Property Id -220026904-, legal description; LOTS 1 2 3 4 5 6 BLOCK 31 STANTON ADDITION.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$24,490.00 and the improvements to be valued at \$3,000.00, for a total value of \$27,490.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$24,490.00 and the Improvements to be valued at \$3,000.00, for a total value of \$27,490.00.

The board reviewed Protest Number 040, Property Id -220051461-, legal description; LOT 4 PIONEER VILLAGE ADDITION 1ST FILING.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$15,000.00 and the improvements to be valued at \$94,775.00, for a total value of \$109,775.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$15,000.00 and the Improvements to be valued at \$94,775.00, for a total value of \$109,775.00.

The board reviewed Protest Number 041, Property Id -220204330-, legal description; IOLL..1973 SCHULT MOBILE HOME ON LOT 163 AT SIOUXLAND ESTATES.

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The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$5,525.00, for a total value of \$5,525.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$0.00 and the Improvements to be valued at \$5,525.00, for a total value of \$5,525.00.

The board reviewed Protest Number 042, Property Id -220040559-, legal description; LOT 21 & SOUTH 1/2 OF LOT 22 BLOCK 3 WEYBURN PARK ADDITION.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$8,520.00 and the improvements to be valued at \$79,550.00, for a total value of \$88,070.00.

Equalization Board Member O'Neill, seconded by Equalization Board Engel that the land to be valued at \$8,520.00 and the Improvements to be valued at \$79,550.00, for a total value of \$88,070.00.

The board reviewed Protest Number 043, Property Id -220072981-, legal description; TRACT BEG AT SW COR OF G.L.8, TH E240', N230', W240.23', TH S230' TO P.O.B. 36-89-48 1.27 ACRES.

The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$2,540.00 and the improvements to be valued at \$38,300.00, for a total value of \$40,840.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$2,540.00 and the Improvements to be valued at \$38,300.00, for a total value of \$40,840.00.

The board reviewed Protest Number 044, Property Id -220193681-, legal description; IOLL..1968 SKYLINE MOBILE HOME ON LOT 27 AT STANTON COURT.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$2,005.00, for a total value of \$2,005.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$0.00 and the Improvements to be valued at \$2,005.00, for a total value of \$2,005.00.

The board reviewed Protest Number 045, Property Id -220000956-, legal description; LOTS 1 2 3 4 5 BLOCK 1 HUBBARD.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$1,000.00 and the improvements to be valued at \$0.00, for a total value of \$1,000.00.

Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$1,000.00 and the Improvements to be valued at \$0.00, for a total value of \$1,000.00.

The board reviewed Protest Number 046, Property Id -220003750-, legal description; OUTLOT 1 EXCEPT WEST 100 FEET HUBBARD.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$1,000.00 and the improvements to be valued at \$0.00, for a total value of \$1,000.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$1,000.00 and the Improvements to be valued at \$0.00, for a total value of \$1,000.00.

The board reviewed Protest Number 047, Property Id -220001553-, legal description; LOTS 16 17 18 BLOCK 2 HUBBARD.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$1,000.00 and the improvements to be valued at \$0.00, for a total value of \$1,000.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$1,000.00 and the Improvements to be valued at \$0.00, for a total value of \$1,000.00.

The board reviewed Protest Number 048, Property Id -220091803-, legal description; S1/2 NW1/4 EXCEPT SW1/4 NW1/4 PLATTED AS HUBBARD 23-28-7 69.71 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$62,715.00 and the improvements to be valued at \$28,020.00, for a total value of \$90,735.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$62,715.00 and the Improvements to be valued at \$28,020.00, for a total value of \$90,735.00.

The board reviewed Protest Number 049, Property Id -220033706-, legal description; W28' LOT 12, E1/2 LOT 13 BLOCK 4 SECOND RAILWAY ADDITION.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,100.00 and the improvements to be valued at \$71,320.00, for a total value of \$78,420.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$7,100.00 and the Improvements to be valued at \$71,320.00, for a total value of \$78,420.00.

The board reviewed Protest Number 050, Property Id -220063133-, legal description; SE1/4 EXCEPT NW1/4 SE1/4 & EXCEPT TRACT IN NE1/4 NE1/4 SE1/4 18-29-7 108.77 ACRES.

BOARD OF EQUALIZATION

RECORD BOOK 3

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$114,630.00 and the improvements to be valued at \$61,305.00, for a total value of \$175,935.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$114,630.00 and the Improvements to be valued at \$61,305.00, for a total value of \$175,935.00.

Recess at 3:00

Rejoin at 3:11

The board reviewed Protest Number 210, Property Id -220127735-, legal description; PT SE1/4 NE1/4 COMM. ON E LINE OF NE1/4 64' NORTH OF HWY 20,N383', W500', S88' TO P.O.B. TH. S100' TO N LIN.

HEENEY/MARY E Judy Heene appeared for their protest scheduled at 3:05 pm this date. The property is a mobile home. It's on a bad location with bad slopes and is right by highway 20. Behind the mobile home it goes uphill again and covers one acre. The water comes from a well. Dick recommended a value of \$1000.

The board reviewed Protest Number 211, Property Id -220107173-, legal description; IOLL..1969 CHAMPION MOBILE HOME ON MARY HEENEY'S LAND IN 20-29-7.

HEENEY/DANIEL, PATRICK OR JUDY Judy Heene appeared for their protest scheduled at 3:25 pm this date. This is another mobile home. The last owners trashed it and had a large cat (bobcat) and it trashed the house too. Dick recommended a \$100 salvage value on the house. He said it would cost more to get the house out of the land; it was just worthless.

The board reviewed Protest Number 212, Property Id -220062781-, legal description; COMMENCING ON THE SOUTH LINE OF HWY 20 AS IT INTERSECTS THE WEST LINE OF SE1/4 NE1/4 THENCE EAST ALONG SOUTH.

HEENEY/MARY E Judy Heene appeared for their protest scheduled at 3:15 pm this date. The house sits in Willis, Dick said. The owner said that the house has no updates, original wood, same original electrical wiring, built in 1952, original drywall in it, re-roofed two years ago by herself, and it has original cupboards made of plywood. There are tracks in the backyard and as the trains' come by, the train makes the house shake. She added storm windows with screens she believes back in the 80's. Dick's total recommendation was \$29,435.

The board reviewed Protest Number 214, Property Id -220017891-, legal description; LOT 10 BLOCK 80 COVINGTON ADDITION.

ROTH, CO-TRUSTEES/WYMAN G & MARY ANN Wyman & Mary Roth appeared for their protest scheduled at 3:45 pm this date. The owner said the house has a leaky roof and the ceilings are bad. Dick agreed with the owner's request at \$46,205, but the owner said he still thought that that was too high and showed the board photos of his house. The house is rental bringing in \$400.

The board reviewed Protest Number 051, Property Id -220063052-, legal description; SE1/4 SW1/4 18-29-7 40 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$39,250.00 and the improvements to be valued at \$0.00, for a total value of \$39,250.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$39,250.00 and the Improvements to be valued at \$0.00, for a total value of \$39,250.00.

The board reviewed Protest Number 052, Property Id -220172072-, legal description; PART NW1/4 BEG. 505.95' WEST OF SE CORNER OF NW1/4, THENCE NORTH 150', WEST 110', SOUTH 150', EAST 110' TO P.

The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$14,625.00 and the improvements to be valued at \$106,315.00, for a total value of \$120,940.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$14,625.00 and the Improvements to be valued at \$106,315.00, for a total value of \$120,940.00.

The board reviewed Protest Number 053, Property Id -220080143-, legal description; TRACT BEG. AT NE COR OF NE1/4, TH S955', W167', S366.58', W539.29', N1321.46', TH E604.84' TO P.O.B. 26-28-8.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$35,150.00 and the improvements to be valued at \$96,440.00, for a total value of \$131,590.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$35,150.00 and the Improvements to be valued at \$96,440.00, for a total value of \$131,590.00.

The board reviewed Protest Number 054, Property Id -220080313-, legal description; S1/2 NE1/4 26-28-8 80 ACRES.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$131,330.00 and the improvements to be valued at \$133,920.00, for a total value of \$265,250.00.

BOARD OF EQUALIZATION

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Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$131,330.00 and the Improvements to be valued at \$133,920.00, for a total value of \$265,250.00.

The board reviewed Protest Number 055, Property Id -220006040-, legal description; LOTS 10 11 12 BLOCK 1 ORIGINAL HOMER.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$5,700.00 and the improvements to be valued at \$218,000.00, for a total value of \$223,700.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$5,700.00 and the Improvements to be valued at \$218,000.00, for a total value of \$223,700.00.

The board reviewed Protest Number 056, Property Id -220012431-, legal description; LOT 9 & WEST 5 FEET OF LOT 10 BLOCK 190 DAKOTA CITY.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,200.00 and the improvements to be valued at \$71,805.00, for a total value of \$77,005.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$5,200.00 and the Improvements to be valued at \$71,805.00, for a total value of \$77,005.00.

The board reviewed Protest Number 057, Property Id -220010234-, legal description; LOTS 7 8 9 10 11 12 BLOCK 136.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,175.00 and the improvements to be valued at \$121,345.00, for a total value of \$135,520.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,175.00 and the Improvements to be valued at \$121,345.00, for a total value of \$135,520.00.

The board reviewed Protest Number 058, Property Id -220013144-, legal description; SOUTH 1/2 LOT 2 ALL LOT 3 BLOCK 292.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,635.00 and the improvements to be valued at \$109,725.00, for a total value of \$117,360.00.

Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$7,635.00 and the Improvements to be valued at \$109,725.00, for a total value of \$117,360.00.

The board reviewed Protest Number 059, Property Id -220011907-, legal description; NORTH 1/2 LOTS 7 8 9 BLOCK 193.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$11,340.00 and the improvements to be valued at \$58,785.00, for a total value of \$70,125.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$11,340.00 and the Improvements to be valued at \$58,785.00, for a total value of \$70,125.00.

The board reviewed Protest Number 060, Property Id -220035393-, legal description; EAST 13' LOT 20, ALL LOTS 21 & 22 BLOCK 2 SMILEY & GEORGE ADDITION.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,340.00 and the improvements to be valued at \$60,380.00, for a total value of \$74,720.00.

Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,340.00 and the Improvements to be valued at \$60,380.00, for a total value of \$74,720.00.

The board reviewed Protest Number 061, Property Id -220064318-, legal description; WEST 70 ACRES SW1/4 5-28-7 70 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$55,870.00 and the improvements to be valued at \$0.00, for a total value of \$55,870.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$55,870.00 and the Improvements to be valued at \$0.00, for a total value of \$55,870.00.

The board reviewed Protest Number 062, Property Id -220064385-, legal description; W1/2 SE1/4 1-28-6 80 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$53,555.00 and the improvements to be valued at \$0.00, for a total value of \$53,555.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$53,555.00 and the Improvements to be valued at \$0.00, for a total value of \$53,555.00.

The board reviewed Protest Number 063, Property Id -220091102-, legal description; N1/2 SW1/4 8-28-7 80 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$72,750.00 and the improvements to be valued at \$0.00, for a total value of \$72,750.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$72,750.00 and the Improvements to be valued at \$0.00, for a total value of \$72,750.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

The board reviewed Protest Number 064, Property Id -220064474-, legal description; SE1/4 SE1/4 1-28-6 40 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$30,160.00 and the improvements to be valued at \$0.00, for a total value of \$30,160.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$30,160.00 and the Improvements to be valued at \$0.00, for a total value of \$30,160.00.

The board reviewed Protest Number 065, Property Id -220064490-, legal description; NW1/4 8-28-7 160 ACRES.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$153,660.00 and the improvements to be valued at \$0.00, for a total value of \$153,660.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$153,660.00 and the Improvements to be valued at \$0.00, for a total value of \$153,660.00.

The board reviewed Protest Number 066, Property Id -220011125-, legal description; LOTS 10 11 12 BLOCK 188 DAKOTA CITY.

The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,175.00 and the improvements to be valued at \$80,675.00, for a total value of \$94,850.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,175.00 and the Improvements to be valued at \$80,675.00, for a total value of \$94,850.00.

The board reviewed Protest Number 067, Property Id -220151075-, legal description; TRACT V-PART W1/2 NE1/4 COMM AT NW COR OF NE1/4 TH S1588.35' TO P.O.B., TH E314.82', S278.76', W314.82', N27.

The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$28,165.00 and the improvements to be valued at \$131,655.00, for a total value of \$159,820.00.

Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$28,165.00 and the Improvements to be valued at \$195,170.00, for a total value of \$223,335.00.

The board reviewed Protest Number 213, Property Id -220022194-, legal description; LOTS 4 & 5 BLOCK 26 FIRST RAILWAY ADDITION.

ROTH/GLENN E & BRENDA Glenn & Brenda Roth appeared for their protest scheduled at 3:35 pm this date. The father of the owner spoke up here asking when property tax was added into the final value and Dick explained that it had been that way for a while. The protester said the siding is rotting off, there was supposed to be new vinyl siding on it, but they never did it. They had to re-roof because the shingles were really bad. The owner said that he talked to Century 21 and they showed him houses that sold for much lower and were in much better condition than the house being protested over. Dick recommended \$82,455. Dick said he would re-review the other house sales and get back to the board with his value later.

The board reviewed Protest Number 094, Property Id -220055440-, legal description; THAT PART OF W550' OF THE S1/2 SE1/4 NE1/4 & OF N1/2 NE1/4 SE1/4 EXCEPT PLATTED AREA & EXCEPT W36' OF N1/2 N.

VALLEY VENTURE II DBA INTERSTATE APTS Rich Nutt appeared for their protest scheduled at 4:00 pm this date. This property is a building of apartments who are struggling with vacancy right now (25% vacancy rate). The owner requested \$1,650,000. Dick recommended \$1,821,255. Dick advised the board to find a value between the request and the recommend. Betty said that they would take the decision under advisement. Bill said he'd like to see the selected value being \$1,650,000 because he doesn't want to see the business go under.

The board reviewed Protest Number 217, Property Id -220003343-, legal Description; LOTS 1 2 3 4 5 6 7 & 16 17 18 19 20 21 2 2 BLOCK 2 FIRST ADDITION. ETHERINGTON/JEFF & TESSA Jeff & Tessa Etherington appeared for their protest scheduled at 3:55 pm this date. The owner paid \$170,000 for the house he is protesting. The house is in Jackson and it's a 2 and a half story house with a three-car garage at \$39 per square foot. The owner requested \$159,945. Dick explained to the owner how they come up with the value when it comes to a big house like this owner has. He said that this house is so unique that the value was high. It wouldn't necessarily raise either for the next year. The board decided to review the house at a later time.

The chair recessed their meeting at 4:17 pm until July 19, 2005 at 9 am.

Bill Engel Chairman

ATTEST:

Theodore A. Piepho
County Clerk

BOARD OF EQUALIZATION

RECORD BOOK 3

COUNTY BOARD MEETING ROOM
JULY 19, 2005 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Bill Engel called the meeting to order, at 9:05 a.m. Present were commissioners Betty O'Neill, Jackie Hartnett, and Bill Engel. Also present were Madely Thorsland and Dick Erickson. Absent: Rick Bousquet. Commissioner Miller arrived at 9:36 a.m.

The board reviewed Protest Number 232, Property Id -220022593-, legal description; LOTS 17 & 18 BLOCK 15 FIRST RAILWAY ADDITION. GIERMAN/OTTIE E & JACQUELYN J Ottie & Jacquelyn Gierman appeared for their protest scheduled at 9:05 am this date. Dick said the land value was at \$14,200 and the improvements came to \$5,695. Dick recommended \$69,895 which met the owner's request.

The board reviewed Protest Number 233, Property Id -220022518-, legal description; LOTS 14 15 16 BLOCK 15 FIRST RAILWAY ADDITION. GIERMAN/OTTIE E & JACQUELYN Ottie & Jacquelyn Gierman appeared for their protest scheduled at 9:13 am this date. Dick said the land value was at \$15,975 and the improvements were at \$75,970. The owners request and Dick's recommendation were the same at \$91,945.

The board reviewed Protest Number 235, Property Id -220025797-, legal description; WEST 1/2 OF LOT 23 & ALL LOT 24 BLOCK 9 ORIGINAL ADDITION (BIDRP). HASSEBROEK/HERSHEL R & SUSAN M Hershel & Susan Hassebroek appeared for their protest scheduled at 9:21 am this date. Dick said this house is a story and a half with a large garage. The owner's request met Dick's recommendation at \$97,465.

The board reviewed Protest Number 238, Property Id -220011168-, legal description; LOTS 7 8 9 BLOCK 171 DAKOTA CITY. ANDERSON/DONALD R Donald Anderson appeared for their protest scheduled at 9:28 am this date. The owner said this house is a rental and brings in \$180 a month. Dick valued the land at \$14,175 and the building at \$13,315. Dick's total recommendation was \$127,490.

The board reviewed Protest Number 239, Property Id -220010595-, legal description; SOUTH 1/2 OF LOTS 1 2 3 BLOCK 188 DAKOTA CITY. ANDERSON/DONALD R Donald Anderson appeared for their protest scheduled at 9:35 am this date. Dick said that there are two houses on the property. One cannot be rented and other can. The house is a storage building and has no basement. Dick recommended \$44,145.

The board reviewed Protest Number 240, Property Id -220015228-, legal description; LOT 95 & THAT PT OF VAC MAPLE ST LYING BETWEEN E LINE OF 17TH ST & OLD HIGH BANK OF MISSOURI RIVER OUTLOTS S. ANDERSON/DONALD R Donald Anderson appeared for their protest scheduled at 9:43 am this date. The owner said that this house is used just for storage and it has one bedroom though no one has lived there for years. Dick recommended \$17,795.

The board reviewed Protest Number 241, Property Id -220011931-, legal description; LOTS 11 & 12 BLOCK 175 DAKOTA CITY. ANDERSON/DONALD R Donald Anderson appeared for their protest scheduled at 9:51 am this date. The owner said that this house is a rental bringing in \$350. The house has the original tub, original sink, original plumbing. There is also a metal shed behind the house. The house has no insulation and has a dirt floor. There is no finish in the basement. Dick recommended no change. The board took the house under advisement.

The board reviewed Protest Number 242, Property Id -220024480-, legal description; SOUTH 1/2 LOT 4 & ALL LOTS 5 & 6 BLOCK 118 COVINGTON ADDITION. ANDERSON/DONALD R Donald Anderson appeared for their protest scheduled at 9:59 am this date. The house has a pull shed and a used fence around it. No space heater, no insulation. Dick recommended no change. The board took the property under advisement.

Recess: 9:36 During break, Pam Miller joins. Jack Hartnett leaves during the break.
Rejoin: 10:05

The board reviewed Protest Number 250, Property Id -220023646-, legal description; LOT 7 SOUTH 1/2 LOT 8 BLOCK 108 COVINGTON ADDITION. BRUMMOND/WILLIAM L & BEVERLY J William & Beverly Brummond appeared for their protest scheduled at 10:07 am this date. The owner said that this house has no basement, no garage, it's taxed as commercial, it has central air, and just got re-roofed. It's also a rental bringing in \$500 per month. The man was upset over the fact that his land value was so high being by Taco Bell and the Marina. The house sits on a lot and a half and the owner said he'd sell the house for \$50,000 to anyone who wanted it. The owner also said that he didn't think that the property was worth the \$62,000 it was listed at. The board decided to review the property at a later time.

Jackie returned at 10:15 am

BOARD OF EQUALIZATION

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The board reviewed Protest Number 251, Property Id -220044627-, legal description; LOT 3 BLOCK 3 HAYNES FIRST ADDITION. GUZMAN/GALDINO Galdino Guzman appeared for their protest scheduled at 10:15 am this date. Dick said that there is petitioned finish in the basement. The owner presented the board with several houses that were on the market. Dick recommended no change at \$100,950. The board took the property under advisement.

The board reviewed Protest Number 252, Property Id -220067031-, legal description; TRACT 12 18-88-47 TOMPKINS TRACTS .85 ACRE. HAGEL/CHARLES Charles Hagel appeared for their protest scheduled at 10:30 am this date. The owner said no one else was going to take the house because it needed a lot of work. The total request was \$97,000. The total recommendation was \$97,955 by Dick. The board took the property under advisement.

The board reviewed Protest Number 254, Property Id -220035636-, legal description; LOT 13 BLOCK 8 SECOND RAILWAY ADDITION. LAUNSBY/TRUDY A Trudy Launsby did not appear for their protest scheduled at 10:38 am this date. Dick said that the lot here is really narrow. He said that the request and the recommendation were the same at \$88,500.

The board reviewed Protest Number 255, Property Id -220205647-, legal description; LOT 2 SOUTH RIDGE ESTATES 6TH FILING. RINGGENBERG/DENNIS R & KAY F Dennis & Kay Ringgenberg did not appear for their protest scheduled at 10:46 am this date. They bought the house just back in May. Dick decided to stay with his recommendation.

The board reviewed Protest Number 256, Property Id -220016844-, legal description; LOTS 4 5 6 BLOCK 79 COVINGTON ADDITION. MEYER/KENT J James Parks did not appear for their protest scheduled at 10:52 am this date. Dick said that this was a nice little house and that the owners thought that the value should be lower than what they paid for. Dick recommended \$43,060.

The board reviewed Protest Number 257, Property Id -220024529-, legal description; EAST 45' OF LOT 12 BLOCK 100 COVINGTON ADDITION. SLEEPY HOLLOW, INC. James Parks did not appear for their protest scheduled at 11:00 am this date. The value per square foot was valued at \$35. Dick recommended no change on this property.

The board reviewed Protest Number 258, Property Id -220039437-, legal description; WEST 1/2 LOT 31 ALL LOT 32 BLOCK 35 JOY PLACE ADDITION. MEYER/KENT J James Parks did not appear for their protest scheduled at 11:08 am this date. Dick said there was no basement to the house. Dick said that he recommended \$33,130.

The board reviewed Protest Number 259, Property Id -220210500-, legal description; SE1/4 SE1/4 NW1/4 13-27-8 10 ACRES. STORM/MICHAEL L & WENDY R Michael Storm appeared for their protest scheduled at 11:15 am this date. The owner requested \$260,000 and Dick recommended \$268,155. The owner agreed with Dick's recommendation.

The board reviewed Protest Number 260, Property Id -220078203-, legal description; E1/2 NW1/4 EXCEPT SE1/4 SE1/4 NW1/4 S OF CO RD & EXCEPT TRACT SOLD, SUBJ TO PERM. EASEMENT OVER E 66' OF SE1. STORM/MICHAEL L & WENDY R Michael Storm appeared for their protest scheduled at 11:19 am this date. For these protests 260- Storm argued that there was a flaw in the means to come the land evaluations. The board discussed with him the land values between the counties and how that all dictates or helps dictate what a land would be worth in value. Following that, Storm read off some statistics he had gathered about the lands within the county. He discussed the different soil types in the flat grounds and the hills. He shared most statistics from the State about the different soil types. He shows the school districts are closer to the arbitrary lines than anything else. He argues that he is within the Homer school district and showed some of the Homer school district sales. Dick says that they have to follow geographical lines not school district lines. He also says that the areas cannot be mixed and that the school districts are looked at only to make sure that the school districts are being treated fairly. Dick then reads off from the "2005 Reports and Opinions of the Property Tax Administrator Page4": "Agricultural Land: It is my opinion that the level of value of the class of agricultural land in Dakota County is 76% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dakota County is in compliance with generally accepted mass appraisal practices." Then he read from 'Tax Equalization and Review Commission' "In the Matter of Statewide Equalization for the year 2005," on page eight. "The statistical studies of the level of value and quality of assessments are reliable and are representative of the level of value and the quality of assessments for the real property class of agricultural land and horticultural land not subject to special valuation."

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He finished by reading off of page 9 last, "The quality of assessment practices for the real property class of agricultural land and horticultural land no subject to special valuation is appropriate as shown by the COD."

Storm argued then that the procedure may have been right, but the actual pieces used in selection were incorrectly picked to represent things like agricultural land. He showed more statistics to prove that the figures were being found wrong. Later they discussed that Storm bought Smith Development Corporations and how he wanted to change the name, but apparently hasn't been able to. The board discussed who he would go to, to get the done. Bill thanked the owner for showing up and said they'd get back to him in a little bit.

The board reviewed Protest Number 261, Property Id -220078556-, legal description; W1/2 SW1/4 13-27-8 80 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:23 am this date. See protest # 260.

The board reviewed Protest Number 262, Property Id -220078637-, legal description; SE1/4 SW1/4 13-27-8 40 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:27 am this date. See protest # 260.

The board reviewed Protest Number 263, Property Id -220145733-, legal description; TRACT 4: THE W40' OF E927' OF S660' OF NE1/4 23-27-8 .61ACRE. SMITH DEVELOPMENT CO. Michael Storm appeared for their protest scheduled at 11:31 am this date. See protest # 260.

The board reviewed Protest Number 264, Property Id -220078467-, legal description; NE1/4 SW1/4 13-27-8 40 ACRES. STORM/MICHAEL L Michael Storm appeared for their protest scheduled at 11:35 am this date. See protest # 260.

The board reviewed Protest Number 265, Property Id -220079536-, legal description; SE1/4 NE1/4 14-27-8 40 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:39 am this date. See protest # 260.

The board reviewed Protest Number 266, Property Id -220079277-, legal description; S1/2 SE1/4 EAST OF HWY 77 R.O.W. 14-27-8 51.93 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:43 am this date. This is the only property the owner has that was protested that had buildings upon it. There is a red brick building that he has planned to tear down. That house was valued at \$575. There is roughly 9 acres of trees. There are also a few other smaller feed sheds and one large pull shed. The red brick buildings plus all the improvements valued at \$3470. Dick said the land value was at \$47,440.

The board reviewed Protest Number 267, Property Id -220081689-, legal description; SE1/4 NE1/4 EXCEPT TRACTS 1,2,3,4,5 & PART TRACT 6 23-27-8 20 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:47 am this date. See protest # 260.

The board reviewed Protest Number 268, Property Id -220081506-, legal description; NE1/4 NE1/4 23-27-8 40 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:51 am this date. See protest # 260.

The board reviewed Protest Number 269, Property Id -220081581-, legal description; W1/2 NE1/4 EAST OF HWY 77 R.O.W. EXCEPT PART TRACT 6 IN SE CORNER 23-27-8 40.71 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:55 am this date. See protest # 260.

The board reviewed Protest Number 270, Property Id -220079005-, legal description; NE1/4 SE1/4 EXCEPT COUNTY ROAD 14-27-8 38 ACRES. SMITH DEVELOPMENT COMPANY Michael Storm appeared for their protest scheduled at 11:59 am this date. See protest # 260.

Recess: 11:57
Rejoin: 1:30

The board reviewed Protest Number 271, Property Id -220014302-, legal description; SOUTH 1/2 LOTS 7 8 9 BLOCK 277 DAKOTA CITY. WANAMAKER/EDMUND D & MARILYN E Edmund & Marilyn Wanamaker appeared for their protest scheduled at 1:30 pm this date. The owner said that the East Side of the house still has it's original siding. The owner said his house is roughly 30 years old. He showed paper comparisons of other houses to the appraisal he had done on the house. Dick recommended \$118,865.

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The board reviewed Protest Number 272, Property Id -220091048-, legal description; N1/2 NW1/4 15-28-6 80 ACRES.

FRANCO/LUELLA J Luella Franco appeared for their protest scheduled at 1:38 pm this date. Dick recommended no change. The owner talked about how unfair it is now that the doctors and attorneys are going out and buying properties for \$3500 an acre for hunting purposes and she said that she can't compete with that. She said it's starting with the big farmers now as well. They can afford to pay that for land, but she cannot. She said that everything is in the CRP except a few acres of pasture and alfalfa fields. She said they'll be in the CRP for another 3 years. The board took this protest under advisement.

The board reviewed Protest Number 273, Property Id -220172382-, legal description; SW1/4 EXCEPT BUILDING SITE IN NW1/4 SW1/4 10-28-6 152.8 ACRES.

FRANCO/LUELLA J Luella Franco appeared for their protest scheduled at 1:46 pm this date. Dick recommended no change. The board took this protest under advisement. See protest # 272. The board took this protest under advisement.

The board reviewed Protest Number 274, Property Id -220091129-, legal description; SW1/4 NW1/4 15-28-6 40 ACRES.

FRANCO/LUELLA Luella Franco appeared for their protest scheduled at 1:54 pm this date. Dick recommended no change. The board took this protest under advisement. See protest # 272. The board took this protest under advisement.

Recess: 1:50

Rejoin: 2:05

The board reviewed Protest Number 277, Property Id -220010439-, legal description; LOT 6 BLOCK 173 DAKOTA CITY.

DORCEY/MARK J & MARY E GREEN Mark Dorcey appeared for their protest scheduled at 2:12 pm this date. Dick said that this house is 45 years old and it's a rental bringing in \$850. The house has no finish and hasn't gotten a full basement. The board recommended \$66,145. The board decided to take the protest under advisement.

The board reviewed Protest Number 278, Property Id -220012113-, legal description; NORTH 95' OF LOT 1 BLOCK 173 DAKOTA CITY.

DORCEY/MARK J Mark Dorcey appeared for their protest scheduled at 2:20 pm this date. Dick said that this building is 95 years old. It is also a rental bringing in \$485. The board recommended \$54,360.

The board reviewed Protest Number 275, Property Id -220006288-, legal description; THAT PT OF PREVIOUSLY PLATTED COLLEGE TRACT BEGINNING AT A POINT ON THE NORTH-SOUTH QUARTER SECTION LINE THR.

DORSEY/CORBET & SHARI Corbet & Shari Dorsey appeared for their protest scheduled at 2:04 pm this date. The owner requested \$88,405 and after looking over the house with the owner, Dick recommended \$81,240.

The board corrected the finalized decision on protest 23 due to an error made by Dick.

The board reviewed Protest Number 282, Property Id -220142165-, legal description; N 1/2 OF LOT 35 EVANS ADDITION & LOT 11 BLOCK 13 ORIGINAL ADDITION.

BEACH/VERNON E Vernon Beach appeared for their protest scheduled at 2:28 pm this date. The owner argued why the value went up when no improvements were done to the property. Dick said the reason for it was for the large lot with her property. Dick said they would have to locate some land photos and check the lot value out. Dick recommended \$61,565 compared to the former \$69,070.

The board reviewed Protest Number 284, Property Id -220025568-, legal description; LOTS 12 13 14 BLOCK 4 ORIGINAL ADDITION (BIDRP).

LIEBER/DELBERT R Delbert Lieber appeared for their protest scheduled at 2:36 pm this date. Dick said that there was an old building on this land that used to be a retail store. He said that he thought that it would be torn down, but it never was so Dick had to put an 80% physical depreciation back on it. The building is valued at \$17,185. Dick emphasized that the building needs to be torn down. The board toyed with the notion of raising the depreciation to 90%. The board decided to stay at 80% depreciation.

The board reviewed Protest Number 285, Property Id -220063591-, legal description; W1/2 SW1/4 & SW1/4 NW1/4 32-29-7 120 ACRES.

LIEBER/DELBERT R & SHARIE L Delbert Lieber appeared for their protest scheduled at 2:44 pm this date. Dick recounted the tree acreage so the value went from \$68,090 and went down to \$58,500. They called it heavy tree ground now. The owner said that there is no road access, it's all heavy trees and shrubs. It's valued at \$487 per acre. They talked about the neighbors' property being cheaper than his own. Gill had a piece of property identical to Lieber's and his was being valued less being a commercial land.

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The board reviewed Protest Number 286, Property Id -220064997-, legal description; SE1/4 31-29-7 160 ACRES.

LIEBER/DELBERT R & SHARIE L Delbert Lieber appeared for their protest scheduled at 2:52 pm this date. The land was valued at \$491 per acre. Dick recommended \$78,575. They talked about the cedar trees and the dogwood trees taking over all pasture ground and how if you don't keep up with it, they'll easily take over.

The board reviewed Protest Number 287, Property Id -220063427-, legal description; NW1/4 NW1/4 & SE1/4 NW1/4 S & W OF CO. ROAD; SW1/4 NE1/4 EXCEPT E996' & PART NE1/4 NW1/4 S & W OF CO. ROAD 3.

LIEBER/DELBERT R, SHARIE L, RICHARD C Delbert Lieber appeared for their protest scheduled at 3:00 pm this date. Dick recommended \$55,690 on this land. The board decided they would discuss this land over.

The board reviewed Protest Number 288, Property Id -220064547-, legal description; PART SE1/4 SE1/4 COMMENCING AT SE CORNER OF SE1/4, N70 RODS, W2 RODS TO LINE OF CENTER OF COTTONWOOD TREES S.

LIEBER/DELBERT R, SHARIE L, RICHARD C Delbert Lieber appeared for their protest scheduled at 3:08 pm this date. This property is all trees and shrubs; no grasses. The board decided to review this property over again. \$529 per acre. Dick said that if this was put up for sale at \$5000 it would sell. The owner said that there is no access to the land except through his other properties. Bill said that the board would have to review the properties and get back to him at a later time.

The board reviewed Protest Number 289, Property Id -220077061-, legal description; SE1/4 22-27-7 160 ACRES.

ROHDE, CO-TRUSTEES/DANIEL J & MARY M Daniel & Mary Rohde appeared for their protest scheduled at 3:30 pm this date. Dick explained shelter-belts to the owners and showed how they were valued. Dick said it wasn't considered ag-land (the shelter belts). The owner talked of different areas. She talked about creeks and trees. She talked about the funds getting expensive to hold the lands. The board decided to review this one.

The board reviewed Protest Number 290, Property Id -220087512-, legal description; NW1/4 27-27-7 160 ACRES.

ROHDE, CO-TRUSTEES/DANIEL J & MARY M Daniel & Mary Rohde appeared for their protest scheduled at 3:38 pm this date. The owners home is on this property. There is a creek that runs on the property and it's a total of 160 acres. The total recommended value by Dick came to \$198,140.

The board reviewed Protest Number 291, Property Id -220079900-, legal description; S1/2 SE1/4 26-27-7 80 ACRES.

ROHDE/JOHN C & CYNTHIA John & Cynthia Rohde Mary Rohde testified for John for their protest scheduled at 3:46 pm this date. There was 80 acres in this property going for \$906 per acre. The owners requested that the value go back to last years value. There is also 3 acres of wasteland.

The board reviewed Protest Number 292, Property Id -220079811-, legal description; N1/2 SE1/4 26-27-7 80 ACRES.

ROHDE/JOHN C & CYNTHIA John & Cynthia Rohde Mary Rohde testified for John for their protest scheduled at 3:54 pm this date. The owner said that there is increasing tree growth. There is 4 acres of waste on the property. The board decided to review the property.

The board reviewed Protest Number 293, Property Id -220079722-, legal description; SE1/4 SW1/4 EXCEPT COMMENCING AT NORTHWEST CORNER THENCE EAST 24 RODS, SOUTH 15 RODS, WEST 24 RODS, THENCE N.

ROHDE/JOHN C & CYNTHIA John & Cynthia Rohde Mary Rohde testified for John for their protest scheduled at 4:04 pm this date. The owner said that there are two creeks on the land. There is six acres of waste on this land. The board decided to review the property.

The board reviewed Protest Number 294, Property Id -220079374-, legal description; EAST 90 RODS OF S1/2 NE1/4 26-27-7 45 ACRES.

ROHDE/JOHN C & CYNTHIA John & Cynthia Rohde Mary Rohde testified for John for their protest scheduled at 4:12 pm this date. The owner said that this land is the same as the rest. She discussed how Nebraska has the oldest farmers because young farmers are unable to pay enough to get their own land. They can't take out loans and the prices on the land are rising. The board took this property under review.

Pam Miller left at 3:44

The board reviewed Protest Number 296, Property Id -220035369-, legal description; LOTS 9 & 10 BLOCK 8 SECOND RAILWAY ADD ITION.

DIRKS/RANDY & MAGGIE Randy & Maggie Dirks appeared for their protest scheduled at 4:20 pm this date. The owners said that the house has central air. The garage is "tagged" (graffiti) and the neighborhood is high in crime. The house is 75 years old too. Dick requested to hold recommendation 'til a later time.

BOARD OF EQUALIZATION

RECORD BOOK 3

The board reviewed Protest Number 297, Property Id -220034753-, legal description; LOT 16 BLOCK 5 SECOND RAILWAY ADDITION. DIRKS/RANDY & MARGARET Randy & Margaret Dirks appeared for their protest scheduled at 4:25 pm this date. This house was built in 1927. The house is a one and a half story house, but the upstairs is unfinished. There is 936 square feet of unfinished basement. The house has central air and a one-car garage. It is a rental bringing in \$550. The board decided to review the house.

The board reviewed Protest Number 295, Property Id -220073562-, legal description; LOT 7 L & L FIRST ADDITION 1 ACRE. STRIBLEY/GREG D & BARBARA J Greg & Barbara Stribley did not appear for their protest scheduled at 4:15 pm this date. Dick recommended \$189,775 and the owner was pleased with it.

The board reviewed Protest Number 299. Dick recommended \$52,100. Property is 149 years old.

The chair recessed their meeting at 4:24 pm until July 22, 2005 at 8 am.

Bill Engel Chairman

ATTEST:

Theodore A. Piepho
County Clerk

* * * * *

Dakota County Board of Equalization
July 22, 2005 Proceedings
Dakota County Courthouse
Dakota City, Nebraska

Chairman Engel reconvened their meeting on July 22, 2005 at 8:47 a.m.

Present were: Pam Miller, Madelyn Thorsland, Jackie Hartnett, Betty O'Neill, Ted Piepho, Bill Engel, Dick Erickson, and Erin Wilmes.

The board reviewed Protest Number 030, Property Id -220205280-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$15,300.00 and the improvements to be valued at \$155,340.00, for a total value of \$170,640.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$15,300.00 and the Improvements to be valued at \$155,340.00, for a total value of \$170,640.00. 17 VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. O'Neill called discussion. She wanted to know why this property had a reduction. Dick said it was the recalculation on the computer.

The board reviewed Protest Number 031, Property Id -220206279-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,100.00 and the improvements to be valued at \$129,600.00, for a total value of \$146,700.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$17,100.00 and the Improvements to be valued at \$129,600.00, for a total value of \$146,700.00. 18 VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 043, Property Id -220072981-, The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$2,540.00 and the improvements to be valued at \$38,300.00, for a total value of \$40,840.00. Equalization Board Member Hartnett, seconded by Board Member Engel that the land to be valued at \$2,540.00 and the Improvements to be valued at \$38,300.00, for a total value of \$40,840.00. 19 VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 068, Property Id -220134049-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$500.00, for a total value of \$500.00. Equalization Board Member Engel, seconded by Equalization Member Miller that the land to be valued at \$0.00 and the improvements to be valued at \$500.00, for a total value of \$500.00. 17 VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

BOARD OF EQUALIZATION

RECORD BOOK 3

The board reviewed Protest Number 069, Property Id -220019940-, The State's Appraiser for the Assessor's Office recommended to REDUCE THE LAND AND INCREASE THE IMPROVEMENTS. The land to be valued at \$17,100.00 and the improvements to be valued at \$124,555.00, for a total value of \$141,655.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$17,100.00 and the Improvements to be valued at \$124,555.00, for a total value of \$141,655.00. 17 VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 070, Property Id -220006105-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$3,800.00 and the improvements to be valued at \$114,985.00, for a total value of \$118,785.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$3,800.00 and the Improvements to be \$114,985.00, for a total value of \$118,785.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL WITH COMMISSIONER BOUSQUET BEING ABSENT. O'Neill called discussion. She thought the value took too big of a jump down. Pam said that considering the condition of the house, the value was fair.

The board reviewed Protest Number 071, Property Id -220006024-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,900.00 and the improvements to be valued at \$920.00, for a total value of \$2,820.00. Equalization Board Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$1,900.00 and the Improvements to be valued at \$920.00, for a total value of \$2,820.00. VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 072, Property Id -220007748-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,900.00 and the improvements to be valued at \$74,185.00, for a total value of \$76,085.00. Equalization Board Engel, seconded by Equalization Board Member Miller that the land to be valued at \$1,900.00 and the Improvements to be valued at \$74,185.00, for a total value of \$76,085.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 073, Property Id -220011427-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,090.00 and the improvements to be valued at \$69,940.00, for a total value of \$77,030.00. Equalization Board Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$7,090.00 and the Improvements to be valued at \$69,940.00, for a total value of \$77,030.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 074, Property Id -220033862-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,370.00 and the improvements to be valued at \$21,915.00, for a total value of \$31,285.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$9,370.00 and the Improvements to be \$21,915.00, for a total value of \$31,285.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 075, Property Id -220033765-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,370.00 and the improvements to be valued at \$11,750.00, for a total value of \$21,120.00. Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$9,370.00 and the Improvements to be \$11,750.00, for a total value of \$21,120.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 076, Property Id -220034591-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$12,355.00 and the improvements to be valued at \$42,585.00, for a total value of \$54,940.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$12,355.00 and the Improvements to be valued at \$42,585.00, for a total value of \$54,940.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 077, Property Id -220008892-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$4,935.00 and the improvements to be valued at \$52,650.00, for a total value of \$57,585.00. Equalization Board Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$4,935.00 and the Improvements to be valued at \$52,650.00, for a total value of \$57,585.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam called discussion. She said that this house was placed on appeal in 2003 and was removed. Pam said she liked the 2004 evaluation better. They discussed the land value. They kept the values and moved on.

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The board reviewed Protest Number 078, Property Id -220008647-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,145.00 and the improvements to be valued at \$29,080.00, for a total value of \$35,225.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$6,145.00 and the Improvements to be \$29,080.00, for a total value of \$35,225.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 079, Property Id -220034761-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND TO INCREASE THE IMPROVEMENTS. The land to be valued at \$10,535.00 and the improvements to be valued at \$21,465.00, for a total value of \$32,000.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$10,535.00 and the Improvements to be at \$21,465.00, for a total value of \$32,000.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 080, Property Id -220036136-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,525.00 and the improvements to be valued at \$51,690.00, for a total value of \$59,215.00. Equalization Board Member Hartnett seconded by Equalization Board Member Engel that the land to be valued at \$7,525.00 and the Improvements to be valued at \$51,690.00, for a total value of \$59,215.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 081, Property Id -220034176-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$10,935.00 and the improvements to be valued at \$62,530.00, for a total value of \$73,465.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$10,935.00 and the Improvements to be valued at \$62,530.00, for a total value of \$73,465.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 082, Property Id -220173974-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$48,715.00, for a total value of \$48,715.00. Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$0.00 and the Improvements to be at \$48,715.00, for a total value of \$48,715.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 083, Property Id -220035474-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,100.00 and the improvements to be valued at \$49,685.00, for a total value of \$56,785.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$7,100.00 and the Improvements to be valued at \$49,685.00, for a total value of \$56,785.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 084, Property Id -220030111-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$18,745.00 and the improvements to be valued at \$108,590.00, for a total value of \$127,335.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$18,745.00 and the Improvements to be at \$108,590.00, for a total value of \$127,335.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL WITH COMMISSIONER BOUSQUET BEING ABSENT.

The board reviewed Protest Number 085, Property Id -220009430-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$8,050.00 and the improvements to be valued at \$89,140.00, for a total value of \$97,190.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$8,050.00 and the Improvements to be valued at \$89,140.00, for a total value of \$97,190.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called discussion. Pam pointed out that the protesters mentioned a data entry error on the swimming pool. They discussed that the Larson's house was for sale and sold. No one knew what the selling price was. Jackie said she'd been in the house and wouldn't pay more than \$97,190 for it. With that the board moved on. Jackie called a discussion. Dick said that the house had a weird layout but had a lot of square footage in it. He said he was comfortable with his recommendation for it. Pam said she'd rather hold discussions before the motion and seconds. Bill tried to second and apologized after he realized he was the one who motioned. Pam said 62,000 was overstated for the house. She said she'd rather go with \$55,000 for the improvements, \$1,900 for the land, and \$56,900 for the total. Jackie seconded the motion Pam made and the board moved on.

The board reviewed Protest Number 086, Property Id -220005877-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,900.00 and the

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improvements to be valued at \$62,215.00, for a total value of \$64,115.00. Equalization Board Member Engel seconded by Equalization Board Member DIED FOR LACK OF SECOND that the land to be valued at \$1,900.00 and the be valued at \$62,215.00, for a total value of \$64,115.00. THERE DISCUSSION AND DIED FOR A LACK OF A SECOND.

The board reviewed Protest Number 086, Property Id -220005877-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,900.00 and the improvements to be valued at \$62,215.00, for a total value of \$64,115.00. Equalization Board member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$1,900.00 and the Improvements to be valued at \$55,000.00, for a total value of \$56,900.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Jackie called a discussion. Dick said that the house had a weird layout but had a lot of square footage in it. He said he was comfortable with his recommendation for it. Pam said she'd rather hold discussions before the motion and seconds. Pam said 62,000 was overstated for the house. She said she'd rather go with \$55,000 for the improvements, \$1,900 for the land, and \$56,900 for the total. Jackie seconded the motion and the board moved on.

The board reviewed Protest Number 087, Property Id -220007950-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$14,175.00 and the improvements to be valued at \$120,705.00, for a total value of \$134,880.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,175.00 and the Improvements to valued at \$120,705.00, for a total value of \$134,880.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 088, Property Id -220000603-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$2,000.00 and the improvements to be valued at \$33,755.00, for a total value of \$35,755.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$2,000.00 and the Improvements to be \$33,755.00, for a total value of \$35,755.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT. Jackie called discussion and said that she thought the house had a lot of curve appeal. Dick showed her the pictures of the house and showed her why the value was low. She agreed and the board moved on.

The board reviewed Protest Number 089, Property Id -220182302-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$19,970.00, for a total value of \$19,970.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$0.00 and the Improvements to be valued at \$19,970.00, for a total value of \$19,970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 090, Property Id -220012385-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$4,725.00 and the improvements to be valued at \$34,815.00, for a total value of \$39,540.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$4,725.00 and the Improvements to be valued at \$34,815.00, for a total value of \$39,540.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 091, Property Id -220009015-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,175.00 and the improvements to be valued at \$78,115.00, for a total value of \$92,290.00. Equalization Board seconded by Equalization Board Member Miller that the land to be valued at \$14,175.00 and the Improvements to be valued at \$78,115.00, for a total value of \$92,290.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 092, Property Id -220001375-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$1,690.00 and the improvements to be valued at \$69,915.00, for a total value of \$71,605.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$1,690.00 and the Improvements to be valued at \$69,915.00, for a total value of \$71,605.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 093, Property Id -220034664-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$18,175.00 and the improvements to be valued at \$117,890.00, for a total value of \$136,065.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$18,175.00 and the Improvements to valued at \$117,890.00, for a total value of \$136,065.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. BOUSQUET WAS ABSENT.

The board reviewed Protest Number 094, Property Id -220055440-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE

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SAME. The land to be valued at \$196,800.00 and the improvements to be valued at \$1,624,455.00, for a total value of \$1,821,255.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$196,800.00 and the Improvements to be at \$1,624,455.00, for a total value of \$1,821,255.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. BOUSQUET WAS ABSENT. Jackie said she'd rather go with a discussion before a second on the motion. Pam wanted Dick to explain why the value was down. Dick said that there were a couple of reasons. One reason was that the apartments are old and the vacancy rate was great as well. The other apartments in the area had less vacancy and nicer buildings. The board discussed the apartment business and the competition and market that comes with the business. After much more discussion over the appraisal, they got a second and the board moved on.

board reviewed Protest Number 095, Property Id -220008809-, The Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$11,005.00 and the improvements to be valued at \$72,195.00, for a total value of Equalization Board Member Hartnett, seconded by Equalization Board Engel that the land to be valued at \$11,005.00 and the Improvements to be valued at \$72,195.00, for a total value of \$83,200.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. BOUSQUET WAS ABSENT. Betty called discussion. Betty asked if there was any finish in the downstairs and Maddy said that there was just minimal finish and the rest of the basement was full of stuff.

The board reviewed Protest Number 096, Property Id -220146276-, The State's Appraiser for Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$10,650.00 and the improvements to be valued at \$42,665.00, for a total value of \$53,315.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$10,650.00 and the Improvements to be valued at \$42,665.00, for a total value of \$53,315.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called for a discussion. She asked if it was a mobile home and Dick replied that it was.

The board reviewed Protest Number 097, Property Id -220006601-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,380.00 and the improvements to be valued at \$97,310.00, for a total value of \$106,690.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$9,380.00 and the Improvements to be \$97,310.00, for a total value of \$106,690.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 098, Property Id -220010420-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,450.00 and the improvements to be valued at \$49,575.00, for a total value of \$59,025.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$9,450.00 and the Improvements to be valued at \$49,575.00, for a total value of \$59,025.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 099, Property Id -220088322-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$19,200.00 and the improvements to be valued at \$39,910.00, for a total value of \$59,110.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$19,200.00 and the Improvements to be at \$39,910.00, for a total value of \$59,110.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT.

The board reviewed Protest Number 100, Property Id -220034389-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,250.00 and the improvements to be valued at \$52,080.00, for a total value of \$58,330.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$6,250.00 and the Improvements to be valued at \$52,080.00, for a total value of \$58,330.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 101, Property Id -220005567-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$2,850.00 and the improvements to be valued at \$25,670.00, for a total value of \$28,520.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$2,850.00 and the Improvements to be valued at \$25,670.00, for a total value of \$28,520.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 102, Property Id -220005036-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,140.00 and the improvements to be valued at \$0.00, for a total value of \$1,140.00. Equalization Board Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$1,140.00 and the Improvements to be valued at \$0.00, for a total value of \$1,140.00. VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

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The board reviewed Protest Number 103, Property Id -220005206-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,700.00 and the improvements to be valued at \$72,340.00, for a total value of \$78,040.00. Equalization Board Member Miller seconded by Equalization Board Member Engel that the land to be valued at \$5,700.00 and the Improvements to be valued at \$72,340.00, for a total value of \$78,040.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 104, Property Id -220005737-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$2,850.00 and the improvements to be valued at \$13,520.00, for a total value of \$16,370.00. Equalization Board Member Miller seconded by Equalization Board Member Engel that the land to be valued at \$2,850.00 and the Improvements to be valued at \$13,520.00, for a total value of \$16,370.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 105, Property Id -220004552-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$3,800.00 and the improvements to be valued at \$17,060.00, for a total value of \$20,860.00. Equalization Board Member Engel seconded by Equalization Board Member Hartnett that the land to be valued at \$3,800.00 and the Improvements to be valued at \$17,060.00, for a total value of \$20,860.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 106, Property Id -220005281-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$2,850.00 and the improvements to be valued at \$0.00, for a total value of \$2,850.00. Equalization Board Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$2,850.00 and the Improvements to be valued at \$0.00, for a total value of \$2,850.00. VOTING YEA: O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 107, Property Id -220008973-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,450.00 and the improvements to be valued at \$37,955.00, for a total value of \$47,405.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$9,450.00 and the Improvements to be \$37,955.00, for a total value of \$47,405.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 108, Property Id -220001952-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$2,500.00 and the improvements to be valued at \$22,060.00, for a total value of \$24,560.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$2,500.00 and the Improvements to be \$22,060.00, for a total value of \$24,560.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT. Jackie called a discussion and said that the house would have to be looked at again in the next year because they're doing tons of work on it.

The board reviewed Protest Number 109, Property Id -220156735-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,090.00 and the improvements to be valued at \$93,645.00, for a total value of \$100,735.00. Equalization Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$7,090.00 and the Improvements to be valued at \$93,645.00, for a total value of \$100,735.00. VOTING COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT. The board discussed over this house that the owner said she'd take \$76,000 for the house. They discussed the lots it sat on as well as the condition of the house. The board then moved and continued.

The board reviewed Protest Number 110, Property Id -220156646-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,670.00 and the improvements to be valued at \$32,600.00, for a total value of \$38,270.00. Equalization Board Member Engel seconded by Equalization Board Member Miller that the land to be valued at \$5,670.00 and the Improvements to be valued at \$32,600.00, for a total value of \$38,270.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 111, Property Id -220008930-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$8,505.00 and the improvements to be valued at \$39,975.00, for a total value of \$48,480.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$8,505.00 and the Improvements to be valued at \$39,975.00, for a total value of \$48,480.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called discussion. Betty asked if Dave had looked at this on. There's a negative deduction on it because the house sits up on a knob in the middle of the lawn.

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The board reviewed Protest Number 112, Property Id -220146799-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$3,545.00 and the improvements to be valued at \$53,225.00, for a total value of \$56,770.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$3,545.00 and the Improvements to be \$53,225.00, for a total value of \$56,770.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT. Jackie called a discussion and asked whether the image was revealing the front of the house or the back of the house. She said the house was lacking curve appeal. They discussed the location of the home not being very good.

The board reviewed Protest Number 113, Property Id -220013969-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,090.00 and the improvements to be valued at \$25,635.00, for a total value of \$32,725.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$7,090.00 and the Improvements to be \$25,635.00, for a total value of \$32,725.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 114, Property Id -220065462-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,745.00 and the improvements to be valued at \$71,650.00, for a total value of \$79,395.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$7,745.00 and the Improvements to be valued at \$71,650.00, for a total value of \$79,395.00. VOTING COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT. Jackie called discussion saying it was a young house and it was valued too low. Dick said it's a mobile home.

The board reviewed Protest Number 115, Property Id -220089264-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$74,505.00 and the improvements to be valued at \$78,775.00, for a total value of \$153,280.00. Equalization Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$74,505.00 and the Improvements to be valued at \$78,775.00, for a total value of \$153,280.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 116, Property Id -220196893-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$12,960.00 and the improvements to be valued at \$157,160.00, for a total value of \$170,120.00. Equalization Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$12,960.00 and the Improvements to be valued at \$157,160.00, for a total value of \$170,120.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 117, Property Id -220059810-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$63,330.00 and the improvements to be valued at \$100,925.00, for a total value of \$164,255.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$63,330.00 and the Improvements to be at \$100,925.00, for a total value of \$164,255.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 118, Property Id -220145865-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$25,690.00 and the improvements to be valued at \$77,190.00, for a total value of \$102,880.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$25,690.00 and the Improvements to be valued at \$77,190.00, for a total value of \$102,880.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 119, Property Id -220011893-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,450.00 and the improvements to be valued at \$86,805.00, for a total value of \$96,255.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$9,450.00 and the Improvements to be \$86,805.00, for a total value of \$96,255.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 120, Property Id -220011109-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$5,670.00 and the improvements to be valued at \$89,760.00, for a total value of \$95,430.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$5,670.00 and the Improvements to be valued at \$89,760.00, for a total value of \$95,430.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

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The board reviewed Protest Number 121, Property Id -220074542-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$137,265.00 and the improvements to be valued at \$126,390.00, for a total value of \$263,655.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$137,265.00 and the Improvements to valued at \$126,390.00, for a total value of \$263,655.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. BOUSQUET WAS ABSENT.

The board reviewed Protest Number 122, Property Id -220074712-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$59,925.00 and the improvements to be valued at \$146,665.00, for a total value of \$206,590.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$59,925.00 and the Improvements to be valued at \$146,665.00, for a total value of \$206,590.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called discussion. Betty asked if Dick had looked at the house and Dick answered that he didn't. Jackie pointed out to Betty that all of the buildings are old and the bins are outdated.

The board reviewed Protest Number 123, Property Id -220054789-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$87,300.00 and the improvements to be valued at \$0.00, for a total value of \$87,300.00. Equalization Board Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$87,300.00 and the Improvements to be valued at \$0.00, for a total value of \$87,300.00. VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam called a discussion. Pam asked how the owners got to their request of \$28,000. Dick explained the location of the land being in city grounds, titled as commercial lands, but being used for agricultural land.

The board reviewed Protest Number 124, Property Id -220087237-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$28,680.00 and the improvements to be valued at \$112,525.00, for a total value of \$141,205.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$28,680.00 and the Improvements to be at \$112,525.00, for a total value of \$141,205.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 125, Property Id -220169438-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$3,795.00, for a total value of \$3,795.00. Equalization Board Member Hartnett, seconded by Board Member Engel that the land to be valued at \$0.00 and the to be valued at \$3,795.00, for a total value of \$3,795.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 126, Property Id -220044325-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$12,780.00 and the improvements to be valued at \$69,295.00, for a total value of \$82,075.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$12,780.00 and the Improvements to be valued at \$69,295.00, for a total value of \$82,075.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 127, Property Id -220068992-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$15,020.00 and the improvements to be valued at \$128,670.00, for a total value of \$143,690.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$15,020.00 and the Improvements to be at \$128,670.00, for a total value of \$143,690.00. VOTING YEA: NONE. VOTING NAY: COMMISSIONERS MILLER, HARTNETT, ENGEL AND O'NEILL. COMMISSIONER BOUSQUET ABSENT. Betty called a discussion. Betty wanted the reductions explained and wondered why the recommendation was lower than the request. Dick explained the reductions and increases as part of TERC 2003-2004. Dick explained that everything that was suburban was increased. And only those that protested had it removed, but that was all being changed by next year. Jackie didn't feel that this property should be lowered just because they protested and the others didn't. The board decided to go with the values from 2004. Betty asked if the discussion from now on could go before the motion. The board voted no on this motion thereby killing it. See next protest.

The board reviewed Protest Number 127, Property Id -220068992-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$12,800.00 and the improvements to be valued at \$128,670.00, for a total value of \$141,470.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$15,020.00 and the Improvements to be valued at \$153,165.00, for a total value of \$168,185.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty motioned with her new recommendations and the board voted yes to them.

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The board reviewed Protest Number 128, Property Id -220154937-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,605.00 and the improvements to be valued at \$61,775.00, for a total value of \$68,380.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$6,605.00 and the Improvements to be \$61,775.00, for a total value of \$68,380.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 129, Property Id -220047006-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,670.00 and the improvements to be valued at \$70,390.00, for a total value of \$78,060.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$7,670.00 and the Improvements to be valued at \$70,390.00, for a total value of \$78,060.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 130, Property Id -220024936-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$8,520.00 and the improvements to be valued at \$61,580.00, for a total value of \$70,100.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$8,520.00 and the Improvements to be valued at \$59,800.00, for a total value of \$68,320.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam called a discussion and asked about the land's value, which had dropped. Maddy pointed out a value that was read off during the protest and Jackie showed that she had the same thing. Jackie moved on the recommendation she had during the protest.

The board reviewed Protest Number 131, Property Id -220093709-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$1,900.00 and the improvements to be valued at \$0.00, for a total value of \$1,900.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$1,900.00 and the Improvements to be \$0.00, for a total value of \$1,900.00. VOTING YEA: COMMISSIONERS O'NEILL, HARTNETT AND ENGEL. COMMISSIONER MILLER ABSTAINED AND COMMISSIONER BOUSQUET WAS ABSENT. This property belongs to Commissioner Miller, which is the reason for her abstaining.

Break: 10:19
Rejoin: 10:30

The board reviewed Protest Number 132, Property Id -220051151-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$18,000.00 and the improvements to be valued at \$110,920.00, for a total value of \$128,920.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$18,000.00 and the Improvements to be valued at \$110,920.00, for a total value of \$128,920.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 133, Property Id -220004684-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$2,850.00 and the improvements to be valued at \$67,130.00, for a total value of \$69,980.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$2,850.00 and the Improvements to be \$67,130.00, for a total value of \$69,980.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 134, Property Id -220045941-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$21,300.00 and the improvements to be valued at \$110,605.00, for a total value of \$131,905.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$21,300.00 and the Improvements to be valued at \$110,605.00, for a total value of \$131,905.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT. Betty called a discussion. Betty thought that it was worth the old value. She said the house was 32 years old with a fireplace, sprinkler, minimal basement finish, and a porch. Betty wanted it valued at \$135,000.

The board reviewed Protest Number 135, Property Id -220145326-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,560.00 and the improvements to be valued at \$95,415.00, for a total value of \$102,975.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$7,560.00 and the Improvements to be \$95,415.00, for a total value of \$102,975.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT.

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The board reviewed Protest Number 136, Property Id -220210551-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$46,510.00 and the improvements to be valued at \$0.00, for a total value of \$46,510.00. Equalization Board Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$46,510.00 and the Improvements to be valued at \$0.00, for a total value of \$46,510.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 137, Property Id -220062064-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$68,825.00 and the improvements to be valued at \$0.00, for a total value of \$68,825.00. Equalization Board Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$68,825.00 and the Improvements to be valued at \$0.00, for a total value of \$68,825.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 138, Property Id -220062765-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$81,955.00 and the improvements to be valued at \$760.00, for a total value of \$82,715.00. Equalization Board Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$81,955.00 and the Improvements to be valued at \$760.00, for a total value of \$82,715.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam said the land was bought for \$1100 an acre. The land value went up in that area Dick said.

The board reviewed Protest Number 139, Property Id -220148090-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$16,590.00, for a total value of \$16,590.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$0.00 and the Improvements to be valued at \$16,590.00, for a total value of \$16,590.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGE COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. She said that she saw in 1994 that it was valued differently. She wanted to know why the house was reduced. Dick said that it's a mobile home and mobile homes depreciate.

The board reviewed Protest Number 140, Property Id -220173834-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$8,520.00 and the improvements to be valued at \$102,745.00, for a total value of \$111,265.00. Equalization Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$8,520.00 and the Improvements to be valued at \$102,745.00, for a total value of \$111,265.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 141, Property Id -220047758-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$12,320.00 and the improvements to be valued at \$81,860.00, for a total value of \$94,180.00. Equalization Board Engel, seconded by Equalization Board Member Miller that the land to be valued at \$12,320.00 and the Improvements to be valued at \$81,860.00, for a total value of \$94,180.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 142, Property Id -220206058-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$14,200.00 and the improvements to be valued at \$0.00, for a total value of \$14,200.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$14,200.00 and the Improvements to valued at \$0.00, for a total value of \$14,200.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL COMMISSIONER BOUSQUET WAS ABSENT. Pam asked why the value had dropped. Maddy said that she had notes saying the house had no sewer or water on its side of the street.

The board reviewed Protest Number 143, Property Id -220055025-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$34,875.00 and the improvements to be valued at \$48,735.00, for a total value of \$83,610.00. Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$34,875.00 and the Improvements to be at \$48,735.00, for a total value of \$83,610.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENG COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 144, Property Id -220002363-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,125.00 and the improvements to be valued at \$29,070.00, for a total value of \$30,195.00. Equalization Board seconded by Equalization Board Member O'Neill that the land to be valued at \$1,125.00 and the Improvements to be valued at \$29,070.00, for a total value of \$30,195.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 145, Property Id -220177651-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$12,375.00 and the improvements to be valued at \$143,110.00, for a total value of \$155,485.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$12,375.00 and the Improvements to be

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valued at \$143,110.00, for a total value of \$155,485.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 146, Property Id -220076626-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$64,350.00 and the improvements to be valued at \$0.00, for a total value of \$64,350.00. Equalization Board Miller, seconded by Equalization Board Member O'Neill that the land to be valued at \$64,350.00 and the Improvements to be valued at \$0.00, for a total value of \$64,350.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 147, Property Id -220076707-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$65,690.00 and the improvements to be valued at \$0.00, for a total value of \$65,690.00. Equalization Board O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$65,690.00 and the Improvements to be valued at \$0.00, for a total value of \$65,690.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 148, Property Id -220088470-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$124,075.00 and the improvements to be valued at \$0.00, for a total value of \$124,075.00. Equalization Board O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$124,075.00 and the Improvements to be valued at \$0.00, for a total value of \$124,075.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 149, Property Id -220090084-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$33,525.00 and the improvements to be valued at \$0.00, for a total value of \$33,525.00. Equalization Board Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$33,525.00 and the Improvements to be valued at \$0.00, for a total value of \$33,525.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 150, Property Id -220035148-, The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$16,300.00 and the improvements to be valued at \$28,645.00, for a total value of \$44,945.00. Equalization Board Member Hartnett, seconded by Board Member Engel that the land to be valued at \$16,300.00 and the Improvements to be valued at \$28,645.00, for a total value of \$44,945.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 151, Property Id -220002312-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$2,500.00 and the improvements to be valued at \$78,970.00, for a total value of \$81,470.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$2,500.00 and the Improvements to be \$78,970.00, for a total value of \$81,470.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 152, Property Id -220025584-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$28,385.00 and the improvements to be valued at \$264,550.00, for a total value of \$292,935.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$28,385.00 and the Improvements to be valued at \$264,550.00, for a total value of \$292,935.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 153, Property Id -220204772-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,100.00 and the improvements to be valued at \$90,330.00, for a total value of \$97,430.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$7,100.00 and the Improvements to be valued at \$89,000.00, for a total value of \$96,100.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT AND ENGEL. VOTING NAY: COMMISSIONER O'NEILL. COMMISSIONER BOUSQUET WAS ABSENT. Jackie called a discussion saying that the value looked high. He requested \$95,000 for the property. Jackie made a recommendation all her own.

The board reviewed Protest Number 154, Property Id -220008450-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$9,450.00 and the improvements to be valued at \$73,940.00, for a total value of \$83,390.00. Equalization Board seconded by Equalization Board Member Miller that the land to be valued at \$9,450.00 and the Improvements to be valued at \$73,940.00, for a total value of \$83,390.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 155, Property Id -220006121-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,700.00 and the improvements to be valued at \$56,015.00, for a total value of \$61,715.00. Equalization Board seconded

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by Equalization Board Member Hartnett that the land to be valued at \$5,700.00 and the Improvements to be valued at \$47,510.00, for a total value of \$53,210.00. YEA: COMMISSIONERS MILLER, HARTNETT AND ENGEL. VOTING NAY: COMMISSIONER O'NEILL. COMMISSIONER BOUSQUET WAS ABSENT. The house is 105 years old. Pam said the house has no air conditioning. Pam said she'd feel better with the past years values.

The board reviewed Protest Number 156, Property Id -220002541-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$1,305.00 and the improvements to be valued at \$5,115.00, for a total value of \$6,420.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$1,305.00 and the Improvements to be valued at \$5,115.00, for a total value of \$6,420.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. Betty asked if the building was stable and Jackie said the porch is falling off the back of it.

The board reviewed Protest Number 157, Property Id -220022976-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$8,520.00 and the improvements to be valued at \$33,065.00, for a total value of \$41,585.00. Equalization Board seconded by Equalization Board Member Engel that the land to be valued at \$8,520.00 and the Improvements to be valued at \$33,065.00, for a total value of \$41,585.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 158, Property Id -220026149-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,395.00 and the improvements to be valued at \$40,255.00, for a total value of \$45,650.00. Equalization Board seconded by Equalization Board Member Hartnett that the land to be valued at \$5,395.00 and the Improvements to be valued at \$40,255.00, for a total value of \$45,650.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 159, Property Id -220013802-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,090.00 and the improvements to be valued at \$90,330.00, for a total value of \$97,420.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$7,090.00 and the Improvements to be valued at \$90,330.00, for a total value of \$97,420.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam called a discussion saying that it looked high for a 35-year-old house.

The board reviewed Protest Number 160, Property Id -220033692-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,485.00 and the improvements to be valued at \$62,095.00, for a total value of \$76,580.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$14,485.00 and the Improvements to be valued at \$62,095.00, for a total value of \$76,580.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 161, Property Id -220033870-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$18,745.00 and the improvements to be valued at \$31,240.00, for a total value of \$49,985.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$18,745.00 and the Improvements to be valued at \$36,255.00, for a total value of \$55,000.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. She wanted to know if the owner was promised the value that he had set at. She said that he requested \$51,000 and he's getting \$49,000. Pam wanted to know why it went up and then when he protested it went way down. Dick pointed out that he does have central air and vinyl siding. Betty suggested \$57,000 and no lower than \$51,000. Pam decided to halve it out and go with \$55,000 as a total value.

The board reviewed Protest Number 162, Property Id -220037930-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$18,745.00 and the improvements to be valued at \$35,075.00, for a total value of \$53,820.00. Equalization Board seconded by Equalization Board Member Miller that the land to be valued at \$18,745.00 and the Improvements to be valued at \$35,075.00, for a total value of \$53,820.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 163, Property Id -220059543-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$65,750.00 and the improvements to be valued at \$0.00, for a total value of \$65,750.00. Equalization Board Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$65,750.00 and the Improvements to be valued at \$0.00, for a total value of \$65,750.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 164, Property Id -220061408-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$24,990.00 and the improvements to be valued at \$0.00, for a total value of \$24,990.00. Equalization Board Engel,

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seconded by Equalization Board Member O'Neill that the land to be valued at \$24,990.00 and the Improvements to be valued at \$0.00, for a total value of \$24,990.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 165, Property Id -220061653-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$145,215.00 and the improvements to be valued at \$14,500.00, for a total value of \$159,715.00. Equalization Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$145,215.00 and the Improvements to be valued at \$14,500.00, for a total value of \$159,715.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 166, Property Id -220002371-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,850.00 and the improvements to be valued at \$0.00, for a total value of \$1,850.00. Equalization Board O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$1,850.00 and the Improvements to be valued at \$0.00, for a total value of \$1,850.00. VOTING YEA: O'NEILL, MILLER, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 167, Property Id -220069999-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$12,910.00 and the improvements to be valued at \$119,535.00, for a total value of \$132,445.00. Equalization Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$12,910.00 and the Improvements to be valued at \$119,535.00, for a total value of \$132,445.00. YEA: COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT. Betty asked if Dick had gone out to see the property himself. Bill said that this was the house with a lot of problems. No city water, no city services Bill said. Jackie said that for a modular house she thought the value was a little high. Maddy pointed out that there was other building going on in the property.

The board reviewed Protest Number 168, Property Id -220106223-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$6,860.00, for a total value of \$6,860.00. Equalization Board Member Hartnett, seconded by Board Member Miller that the land to be valued at \$0.00 and the to be valued at \$6,860.00, for a total value of \$6,860.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 169, Property Id -220058393-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$18,045.00 and the improvements to be valued at \$0.00, for a total value of \$18,045.00. Equalization Board Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$18,045.00 and the Improvements to be valued at \$0.00, for a total value of \$18,045.00. VOTING COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 170, Property Id -220009872-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$1,400.00 and the improvements to be valued at \$0.00, for a total value of \$1,400.00. Equalization Board Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$1,400.00 and the Improvements to be valued at \$0.00, for a total value of \$1,400.00. VOTING YEA: O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 171, Property Id -220009708-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$8,400.00 and the improvements to be valued at \$0.00, for a total value of \$8,400.00. Equalization Board Member Miller, seconded by Equalization Board Member O'Neill that the land to be valued at \$8,400.00 and the Improvements to be valued at \$0.00, for a total value of \$8,400.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam asked for an explanation on the value and Dick said that this was the protest where the owner said that Tony Gomez was going to buy it, but backed out. The owner has been trying to sell the land for years at \$7,500.

The board reviewed Protest Number 172, Property Id -220009783-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$2,800.00 and the improvements to be valued at \$0.00, for a total value of \$2,800.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$2,800.00 and the Improvements to be valued at \$0.00, for a total value of \$2,800.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 173, Property Id -220009619-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$6,300.00 and the improvements to be valued at \$0.00, for a total value of \$6,300.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$6,300.00 and the Improvements to be valued at \$0.00, for a total value of

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\$6,300.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 174, Property Id -220009953-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$7,560.00 and the improvements to be valued at \$0.00, for a total value of \$7,560.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$7,560.00 and the Improvements to be valued at \$0.00, for a total value of \$7,560.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Bill asked why there are such big raises. Dick said that when the protesters send in a protest, they get the opportunity to go out and view the property. He said sometimes, they feel that a raise is appropriate.

The board reviewed Protest Number 175, Property Id -220026610-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,250.00 and the improvements to be valued at \$55,050.00, for a total value of \$61,300.00. Equalization Board Member Engel, seconded by Equalization Board Member that the land to be valued at \$6,250.00 and the Improvements to be \$55,050.00, for a total value of \$61,300.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT. Betty called a discussion. She asked when all of the problems occurred. He said the roof problems didn't occur overnight and the rot in it took time to get there. Pam pointed out that the house was 95 years old. The board motioned and moved on.

The board reviewed Protest Number 176, Property Id -220060509-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$16,760.00 and the improvements to be valued at \$55,185.00, for a total value of \$71,945.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$16,760.00 and the Improvements to be valued at \$55,185.00, for a total value of \$71,945.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT.

The board reviewed Protest Number 177, Property Id -220035997-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,250.00 and the improvements to be valued at \$56,265.00, for a total value of \$62,515.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$6,250.00 and the Improvements to be valued at \$58,750.00, for a total value of \$65,000.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam said that Dick came down quite a bit from last year's value and the appraisal value. Betty thought that the \$65,000 would be low. Pam suggested leaving it at where the owners requested. Betty said she'd go with at least \$65,000.

The board reviewed Protest Number 178, Property Id -220157499-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$970.00 and the Improvements to be at \$0.00, for a total value of \$970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 179, Property Id -220161984-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$970.00 and the Improvements to be at \$0.00, for a total value of \$970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 180, Property Id -220162247-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$970.00 and the Improvements to be at \$0.00, for a total value of \$970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 181, Property Id -220161542-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$970.00 and the Improvements to be at \$0.00, for a total value of \$970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 182, Property Id -220161194-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by

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The board reviewed Protest Number 193, Property Id -220157227-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$970.00 and the Improvements to be at \$0.00, for a total value of \$970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 194, Property Id -220162069-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$970.00 and the improvements to be valued at \$0.00, for a total value of \$970.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$970.00 and the Improvements to be at \$0.00, for a total value of \$970.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 195, Property Id -220178917-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$15,555.00 and the improvements to be valued at \$116,005.00, for a total value of \$131,560.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$15,555.00 and the Improvements to be valued at \$116,005.00, for a total value of \$131,560.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Dick had to change his recommendation because the TERC percentage was removed.

The board reviewed Protest Number 196, Property Id -220049920-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$17,565.00 and the improvements to be valued at \$80,135.00, for a total value of \$97,700.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$17,565.00 and the Improvements to be valued at \$80,135.00, for a total value of \$97,700.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Jackie called a discussion and said that she had the land values as \$12,565 from the discussion over it. Maddy read off that the neighbors of the protester had land values of \$6,000 less. Dick said that the other properties were smaller and said it was up to the board.

The board reviewed Protest Number 197, Property Id -220010315-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$12,095.00 and the improvements to be valued at \$75,735.00, for a total value of \$87,830.00. Equalization Board Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$12,095.00 and the Improvements to be valued at \$75,735.00, for a total value of \$87,830.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. She asked if this house was by Jack Miller. Then she realized the house was in Dakota City and said never mind.

The board reviewed Protest Number 198, Property Id -220084963-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$66,160.00 and the improvements to be valued at \$0.00, for a total value of \$66,160.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$66,160.00 and the Improvements to be valued at \$0.00, for a total value of \$66,160.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 199, Property Id -220068933-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$49,990.00 and the improvements to be valued at \$142,800.00, for a total value of \$192,790.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$49,990.00 and the Improvements to be valued at \$177,335.00, for a total value of \$227,325.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT. Betty called a discussion. Jackie asked if there was a lot of land with the property and Dick said that there was 2.13 acres worth of land on the property. Dick said the house was built in 1976. He said part of it was on a slab, there was a porch hanging off of the back of it. Dick discussed the re-listing and revaluation of the house to determine the market value for those who had protested. Dick said the percentage increase on anything is stupid and wrong. He shared a few examples of these in Homer. The board decided over their lunch menu for a moment and then got back on subject.

The board reviewed Protest Number 200, Property Id -220014957-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$23,435.00 and the improvements to be valued at \$304,365.00, for a total value of \$327,800.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$23,435.00 and the Improvements to be valued at \$304,365.00, for a total value of \$327,800.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. Dick said he has a movie theatre in the basement. They discussed the owner for a moment and then moved on.

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The board reviewed Protest Number 201, Property Id -220018472-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$5,680.00 and the improvements to be valued at \$45,305.00, for a total value of \$50,985.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$5,680.00 and the Improvements to be valued at \$45,305.00, for a total value of \$50,985.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 202, Property Id -220050740-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$13,140.00 and the improvements to be valued at \$111,860.00, for a total value of \$125,000.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$13,140.00 and the Improvements to be valued at \$123,150.00, for a total value of \$136,290.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. Dick said that this was the house that the board lowered last year and got bumped back up this year. The board said that \$125,000 was too low.

The board reviewed Protest Number 203, Property Id -220008590-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,090.00 and the improvements to be valued at \$74,835.00, for a total value of \$81,925.00. Equalization Board O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$7,090.00 and the Improvements to be valued at \$74,835.00, for a total value of \$81,925.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL & ENGEL. VOTING NAY: COMMISSIONER HARTNETT AND COMMISSIONER BOUSQUET ABSENT. Pam suggested going back to last years motion. Jackie said it was 50 years old. Pam said it had partitioned finish with it in the basement.

The board reviewed Protest Number 204, Property Id -220009651-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,175.00 and the improvements to be valued at \$61,365.00, for a total value of \$75,540.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,175.00 and the Improvements to be valued at \$55,825.00, for a total value of \$70,000.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty said she had different figures for land at \$14,175, improvements at \$55,825 and a total of \$70,000. That was also her motion she said.

The board reviewed Protest Number 205, Property Id -220205655-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$192,300.00 and the improvements to be valued at \$0.00, for a total value of \$192,300.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$192,300.00 and the Improvements to be valued at \$0.00, for a total value of \$192,300.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 206, Property Id -220077045-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$70,420.00 and the improvements to be valued at \$0.00, for a total value of \$70,420.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$70,420.00 and the Improvements to be valued at \$0.00, for a total value of \$70,420.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 207, Property Id -220076960-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$37,470.00 and the improvements to be valued at \$0.00, for a total value of \$37,470.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$37,470.00 and the Improvements to be valued at \$0.00, for a total value of \$37,470.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 208, Property Id -220076782-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$134,580.00 and the improvements to be valued at \$0.00, for a total value of \$134,580.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$134,580.00 and the Improvements to be valued at \$0.00, for a total value of \$134,580.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 209, Property Id -220076863-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$33,540.00 and the improvements to be valued at \$0.00, for a total value of \$33,540.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$33,540.00 and the Improvements to be valued at \$0.00, for a total value of \$33,540.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

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The board reviewed Protest Number 210, Property Id -220127735-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$1,000.00 and the improvements to be valued at \$0.00, for a total value of \$1,000.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$1,000.00 and the Improvements to be \$0.00, for a total value of \$1,000.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 211, Property Id -220107173-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$0.00 and the improvements to be valued at \$110.00, for a total value of \$110.00. Equalization Board Member Engel, seconded by Equalization Member Hartnett that the land to be valued at \$0.00 and the improvements to be valued at \$110.00, for a total value of \$110.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT, AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 212, Property Id -220062781-, The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$8,755.00 and the improvements to be valued at \$20,680.00, for a total value of \$29,435.00. Equalization Board Member Hartnett, seconded by Board Member Miller that the land to be valued at \$8,755.00 and the Improvements to be valued at \$20,680.00, for a total value of \$29,435.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT. Betty called a discussion and said she thought the value was too low. Dick needed to amend the recommendation and changed his values from his original. Dick said that this house has highway 20 in the front yard and a railroad track in the backyard. He said the inside of the house would need improving.

The board reviewed Protest Number 213, Property Id -220022194-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$24,990.00 and the improvements to be valued at \$57,455.00, for a total value of \$82,445.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$24,990.00 and the Improvements to be valued at \$57,455.00, for a total value of \$82,445.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 214, Property Id -220017891-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$8,520.00 and the improvements to be valued at \$37,685.00, for a total value of \$46,205.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$8,520.00 and the Improvements to be valued at \$37,685.00, for a total value of \$46,205.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty called a discussion. Betty made new recommendations higher than Dick's and Pam asked why the land dropped so much. Dick explained land values on rentals. Dick explained how they come to calculate the value of the land. After listening to Dick, Betty took back her motion and motioned again for Dick's recommendation.

Recess: 12:34
Rejoin: 1:06

The board reviewed Protest Number 215, Property Id -220007284-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,160.00 and the improvements to be valued at \$93,485.00, for a total value of \$98,645.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$5,160.00 and the Improvements to be valued at \$85,000.00, for a total value of \$90,160.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam called a discussion and thought that the value should go back to last years and shouldn't increase so much. Bill made a motion for the \$90,160 and Pam seconded.

The board reviewed Protest Number 216, Property Id -220206015-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$47,265.00 and the improvements to be valued at \$181,730.00, for a total value of \$228,995.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$42,005.00 and the Improvements to be valued at \$208,770.00, for a total value of \$250,775.00. YEA: COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT. Jackie asked if Dick was comfortable with that and he agreed he was. Betty asked about the declines in the values and Dick explained the area of the property. Bill said that there was no way that gas station could get that much money to keep the place. Dick said that it's not a full restaurant, but they serve donuts and coffee. Jackie moved on a higher value and the board moved on.

The board reviewed Protest Number 217, Property Id -220003343-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$8,110.00 and the improvements to be valued at \$151,835.00, for a total value of \$159,945.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$8,110.00 and the Improvements to be valued at \$151,835.00, for a total value of \$159,945.00. YEA:

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COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 218, Property Id -220164673-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$15,555.00 and the improvements to be valued at \$143,510.00, for a total value of \$159,065.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$15,555.00 and the Improvements to be valued at \$164,130.00, for a total value of \$179,685.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty asked about the values on the house. Dick said that when the owner protested, they went out and re-measured and revalued the land and made up new values. Betty made a new motion raising the values and Pam seconded it.

The board reviewed Protest Number 219, Property Id -220177872-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,910.00 and the improvements to be valued at \$9,000.00, for a total value of \$23,910.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$14,910.00 and the Improvements to be valued at \$9,000.00, for a total value of \$23,910.00. VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Dick showed that there was more land in the property than what the board was showing. It's a whole string of lands together from protest 219-229.

The board reviewed Protest Number 220, Property Id -220177945-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,845.00 and the improvements to be valued at \$9,000.00, for a total value of \$22,845.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$13,845.00 and the Improvements to be valued at \$9,000.00, for a total value of \$22,845.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 221, Property Id -220178046-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,915.00 and the improvements to be valued at \$0.00, for a total value of \$14,915.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$14,915.00 and the Improvements to be valued at \$0.00, for a total value of \$14,915.00. VOTING YEA: MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 222, Property Id -220177953-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,910.00 and the improvements to be valued at \$0.00, for a total value of \$14,910.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$14,910.00 and the Improvements to be valued at \$0.00, for a total value of \$14,910.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 223, Property Id -220178054-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,845.00 and the improvements to be valued at \$0.00, for a total value of \$13,845.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$13,845.00 and the Improvements to be valued at \$0.00, for a total value of \$13,845.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 224, Property Id -220177090-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,845.00 and the improvements to be valued at \$0.00, for a total value of \$13,845.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$13,845.00 and the Improvements to be valued at \$0.00, for a total value of \$13,845.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 225, Property Id -220177171-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,945.00 and the improvements to be valued at \$0.00, for a total value of \$14,945.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$14,945.00 and the Improvements to be valued at \$0.00, for a total value of \$14,945.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 226, Property Id -220177457-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,845.00 and the improvements to be valued at \$0.00, for a total value of \$13,845.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$13,845.00 and the Improvements to be valued at \$0.00, for a total value of \$13,845.00. VOTING YEA:

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COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 227, Property Id -220177554-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,845.00 and the improvements to be valued at \$0.00, for a total value of \$13,845.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$13,845.00 and the Improvements to be valued at \$0.00, for a total value of \$13,845.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 228, Property Id -220177880-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,845.00 and the improvements to be valued at \$0.00, for a total value of \$13,845.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$13,845.00 and the Improvements to be valued at \$0.00, for a total value of \$13,845.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 229, Property Id -220177635-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,910.00 and the improvements to be valued at \$0.00, for a total value of \$14,910.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$14,910.00 and the Improvements to be valued at \$0.00, for a total value of \$14,910.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 230, Property Id -220009791-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,560.00 and the improvements to be valued at \$68,925.00, for a total value of \$76,485.00. Equalization Board Member seconded by Equalization Board Member Engel that the land to be valued at \$7,560.00 and the Improvements to be valued at \$68,925.00, for a total value of \$76,485.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT. Dick said that this was the house with the water damage to the foundation of the house.

The board reviewed Protest Number 231, Property Id -220014124-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$12,095.00 and the improvements to be valued at \$97,915.00, for a total value of \$110,010.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$12,095.00 and the Improvements to be valued at \$90,000.00, for a total value of \$102,095.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: COMMISSIONER O'NEILL AND COMMISSIONER BOUSQUET ABSENT. Pam asked if this house got measured and Dick said it did. Jackie said that there was a different total value that they gave to the owner. Dick said the board discussed and determined the value at \$102,095. Dick said he would have felt more comfortable with his recommendation if they had gotten to see the inside of the house.

The board reviewed Protest Number 232, Property Id -220022593-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,200.00 and the improvements to be valued at \$55,695.00, for a total value of \$69,895.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,200.00 and the Improvements to be valued at \$55,695.00, for a total value of \$69,895.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 233, Property Id -220022518-, The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$15,975.00 and the improvements to be valued at \$75,970.00, for a total value of \$91,945.00. Equalization Board Member Hartnett, seconded by Board Member Miller that the land to be valued at \$21,300.00 and the Improvements to be valued at \$75,970.00, for a total value of \$97,270.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT. Betty asked if there was a problem with the land value. Dick said they are actually 3 lots. Jackie said that there are two houses on the land and she thought the value was off. Pam said for being on the avenue, she thought 21,300 would be good for land.

The board reviewed Protest Number 234, Property Id -220204837-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$150,280.00 and the improvements to be valued at \$470,720.00, for a total value of \$621,000.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$150,280.00 and the Improvements to be valued at \$470,720.00, for a total value of \$621,000.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam pointed out that the value had more than doubled. Dick said that was because of what they paid for it. He said it was part of the 77 business corridor.

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The board reviewed Protest Number 235, Property Id -220025797-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,370.00 and the improvements to be valued at \$88,095.00, for a total value of \$97,465.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$9,370.00 and the Improvements to be valued at \$88,095.00, for a total value of \$97,465.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 236, Property Id -220089256-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$147,040.00 and the improvements to be valued at \$74,330.00, for a total value of \$221,370.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$147,040.00 and the Improvements to be valued at \$74,330.00, for a total value of \$221,370.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 237, Property Id -220087229-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$86,185.00 and the improvements to be valued at \$0.00, for a total value of \$86,185.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$86,185.00 and the Improvements to be valued at \$0.00, for a total value of \$86,185.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 238, Property Id -220011168-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,175.00 and the improvements to be valued at \$113,315.00, for a total value of \$127,490.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$14,175.00 and the Improvements to be valued at \$126,015.00, for a total value of \$140,190.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam thought that there was quite a jump in the value and asked if it was part of the Dakota City re-evaluation. Dick said it most likely was. The ages of the houses were discussed. One is a boarding house and the other is a home. Betty recommended \$140,190. Pam motioned to go with \$140,190 as a new value total.

The board reviewed Protest Number 239, Property Id -220010595-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,090.00 and the improvements to be valued at \$37,055.00, for a total value of \$44,145.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$7,090.00 and the Improvements to be valued at \$37,055.00, for a total value of \$44,145.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 240, Property Id -220015228-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,450.00 and the improvements to be valued at \$8,345.00, for a total value of \$17,795.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$9,450.00 and the Improvements to be \$8,345.00, for a total value of \$17,795.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 241, Property Id -220011931-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$9,450.00 and the improvements to be valued at \$53,565.00, for a total value of \$63,015.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$9,450.00 and the Improvements to be valued at \$53,565.00, for a total value of \$63,015.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 242, Property Id -220024480-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$13,560.00 and the improvements to be valued at \$67,830.00, for a total value of \$81,390.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$13,560.00 and the Improvements to be valued at \$67,830.00, for a total value of \$81,390.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 243, Property Id -220010544-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$9,450.00 and the improvements to be valued at \$56,805.00, for a total value of \$66,255.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Engel that the land to be valued at \$9,450.00 and the Improvements to be valued at \$56,805.00, for a total value of \$66,255.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

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The board reviewed Protest Number 244, Property Id -220174873-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$0.00 and the improvements to be valued at \$62,340.00, for a total value of \$62,340.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$0.00 and the Improvements to be valued at \$62,340.00, for a total value of \$62,340.00. VOTING YEA: COMMISSIONERS O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 245, Property Id -220014094-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$5,670.00 and the improvements to be valued at \$75,040.00, for a total value of \$80,710.00. Equalization Board Member Hartnett seconded by Equalization Board Member Miller that the land to be valued at \$5,670.00 and the Improvements to be valued at \$75,040.00, for a total value of \$80,710.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 246, Property Id -220036233-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$14,060.00 and the improvements to be valued at \$37,890.00, for a total value of \$51,950.00. Equalization Board Member O'Neill seconded by Equalization Board Member Engel that the land to be valued at \$14,060.00 and the Improvements to be valued at \$35,890.00, for a total value of \$49,950.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty said that she had notes about a different value for the house. Dick said that was the value that the board decided to go with during the discussion.

The board reviewed Protest Number 247, Property Id -220010153-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,090.00 and the improvements to be valued at \$52,800.00, for a total value of \$59,890.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$7,090.00 and the Improvements to be valued at \$52,800.00, for a total value of \$59,890.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 248, Property Id -220009392-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$4,725.00 and the improvements to be valued at \$46,015.00, for a total value of \$50,740.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$4,725.00 and the Improvements to be valued at \$46,015.00, for a total value of \$50,740.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 249, Property Id -220042314-, The State's Appraiser for the Assessor's Office recommended INCREASE THE VALUE AND REUDE THE IMPROVEMENTS. The land to be valued at \$11,360.00 the improvements to be valued at \$1,665.00, for a total value of Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$11,360.00 and the Improvements to be at \$1,665.00, for a total value of \$13,025.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 250, Property Id -220023646-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$25,560.00 and the improvements to be valued at \$36,660.00, for a total value of \$62,220.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$25,560.00 and the Improvements to be valued at \$36,660.00, for a total value of \$62,220.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 251, Property Id -220044627-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,040.00 and the improvements to be valued at \$83,910.00, for a total value of \$100,950.00. Equalization Board Member Miller, seconded by Equalization Board Member O'Neill that the land to be valued at \$17,040.00 and the Improvements to be valued at \$83,910.00, for a total value of \$100,950.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 252, Property Id -220067031-, The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$19,950.00 and the improvements to be valued at \$78,005.00, for a total value of \$97,955.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$19,950.00 and the Improvements to be valued at \$78,005.00, for a total value of \$97,955.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. The board had notes for \$97,955 and Dick amended his recommendation to those same values.

The board reviewed Protest Number 253, Property Id -220179158-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$3,415.00 and the improvements to be valued at

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\$135,480.00, for a total value of \$138,895.00. Equalization Board Member Engel, seconded by Equalization Board Member Hartnett that the land to be valued at \$3,415.00 and the Improvements to be \$135,480.00, for a total value of \$138,895.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 254, Property Id -220035636-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,250.00 and the improvements to be valued at \$82,250.00, for a total value of \$88,500.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$6,250.00 and the Improvements to be valued at \$82,250.00, for a total value of \$88,500.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 255, Property Id -220205647-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,940.00 and the improvements to be valued at \$131,555.00, for a total value of \$146,495.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,940.00 and the Improvements to be valued at \$147,120.00, for a total value of \$162,060.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam said that she had some notes that they agreed to leave the value at the appraised value and Jackie backed her up on it.

The board reviewed Protest Number 256, Property Id -220016844-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$13,630.00 and the improvements to be valued at \$29,430.00, for a total value of \$43,060.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$13,630.00 and the Improvements to be valued at \$29,430.00, for a total value of \$43,060.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 257, Property Id -220024529-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,040.00 and the improvements to be valued at \$18,250.00, for a total value of \$35,290.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$17,040.00 and the Improvements to be valued at \$18,250.00, for a total value of \$35,290.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 258, Property Id -220039437-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$9,055.00 and the improvements to be valued at \$24,075.00, for a total value of \$33,130.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$9,055.00 and the Improvements to be \$24,075.00, for a total value of \$33,130.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 259, Property Id -220210500-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,440.00 and the improvements to be valued at \$253,715.00, for a total value of \$268,155.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,440.00 and the Improvements to be valued at \$259,765.00, for a total value of \$274,205.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam said that she had notes written down about how the board thought that the \$268,155 was too low. Jackie said she had that written down too. Dick said that the TERC had increased the property. Dick said they felt what they had was better than the TERC's guess. Dick said they had relisted it. It was a fairly new house Dick said. Pam said that she thought it would be fair to put it back up to the 2003 value. Jackie agreed with her.

The board reviewed Protest Number 260, Property Id -220078203-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$7,340.00 and the improvements to be valued at \$0.00, for a total value of \$7,340.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$7,340.00 and the Improvements to be valued at \$0.00, for a total value of \$7,340.00. VOTING YEA: COMMISSIONERS O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 261, Property Id -220078556-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$43,225.00 and the improvements to be valued at \$0.00, for a total value of \$43,225.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$43,225.00 and the Improvements to be valued at \$0.00, for a total value of \$43,225.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

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The board reviewed Protest Number 262, Property Id -220078637-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,675.00 and the improvements to be valued at \$0.00, for a total value of \$17,675.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$17,675.00 and the Improvements to be valued at \$0.00, for a total value of \$17,675.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 263, Property Id -220145733-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$535.00 and the improvements to be valued at \$0.00, for a total value of \$535.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$535.00 and the Improvements to be at \$0.00, for a total value of \$535.00. VOTING YEA: COMMISSIONERS O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 264, Property Id -220078467-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$17,675.00 and the improvements to be valued at \$0.00, for a total value of \$17,675.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$17,675.00 and the Improvements to be valued at \$0.00, for a total value of \$17,675.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 265, Property Id -220079536-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$26,745.00 and the improvements to be valued at \$0.00, for a total value of \$26,745.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$26,745.00 and the Improvements to be valued at \$0.00, for a total value of \$26,745.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 266, Property Id -220079277-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$47,440.00 and the improvements to be valued at \$31,045.00, for a total value of \$78,485.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$47,440.00 and the Improvements to be valued at \$31,045.00, for a total value of \$78,485.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 267, Property Id -220081689-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$11,200.00 and the improvements to be valued at \$0.00, for a total value of \$11,200.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$11,200.00 and the Improvements to be valued at \$0.00, for a total value of \$11,200.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 268, Property Id -220081506-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$29,620.00 and the improvements to be valued at \$0.00, for a total value of \$29,620.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$29,620.00 and the Improvements to be valued at \$0.00, for a total value of \$29,620.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 269, Property Id -220081581-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$40,170.00 and the improvements to be valued at \$0.00, for a total value of \$40,170.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$40,170.00 and the Improvements to be valued at \$0.00, for a total value of \$40,170.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 270, Property Id -220079005-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$26,050.00 and the improvements to be valued at \$0.00, for a total value of \$26,050.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$26,050.00 and the Improvements to be valued at \$0.00, for a total value of \$26,050.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

Break: 2:14
Rejoin: 2:25

The board reviewed Protest Number 271, Property Id -220014302-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$7,090.00 and the improvements to be valued at \$111,775.00, for a total value of \$118,865.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$7,090.00 and the Improvements to

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be valued at \$111,775.00, for a total value of \$118,865.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 272, Property Id -220091048-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$72,105.00 and the improvements to be valued at \$95.00, for a total value of \$72,200.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$72,105.00 and the Improvements to be valued at \$95.00, for a total value of \$72,200.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 273, Property Id -220172382-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$130,560.00 and the improvements to be valued at \$0.00, for a total value of \$130,560.00. Equalization Board Member Miller, seconded by Equalization Board Member O'Neill that the land to be valued at \$130,560.00 and the Improvements to be valued at \$0.00, for a total value of \$130,560.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT.

The board reviewed Protest Number 274, Property Id -220091129-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$36,600.00 and the improvements to be valued at \$0.00, for a total value of \$36,600.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$36,600.00 and the Improvements to be valued at \$0.00, for a total value of \$36,600.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 275, Property Id -220006288-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,990.00 and the improvements to be valued at \$74,250.00, for a total value of \$81,240.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$6,990.00 and the Improvements to be valued at \$82,150.00, for a total value of \$89,140.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty said she had a different land value written down. Dick said that was last years land value and the \$6,990 was this year's value. Dick suggested using the owners \$82,150 on the Improvements. Jackie agreed and moved with it.

The board reviewed Protest Number 276, Property Id -220049653-, The State's Appraiser for the Assessor's Office recommended REDUCE BOTH THE LAND AND THE IMPROVEMENTS. The land to be valued at \$14,190.00 and the improvements to be valued at \$75,500.00, for a total value of \$89,690.00. Equalization Board Member Engel, seconded by Equalization Member Miller that the land to be valued at \$14,190.00 and the Improvements to be valued at \$75,500.00, for a total value of \$89,690.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 277, Property Id -220010439-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$4,725.00 and the improvements to be valued at \$62,120.00, for a total value of \$66,845.00. Equalization Board Member Miller, seconded by Equalization Board Member Engel that the land to be valued at \$4,725.00 and the Improvements to be valued at \$62,120.00, for a total value of \$66,845.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 278, Property Id -220012113-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$4,725.00 and the improvements to be valued at \$49,635.00, for a total value of \$54,360.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$4,725.00 and the Improvements to be \$49,635.00, for a total value of \$54,360.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 279, Property Id -220206139-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$14,525.00 and the improvements to be valued at \$0.00, for a total value of \$14,525.00. Equalization Board Member Engel, seconded by Equalization Board Member O'Neill that the land to be valued at \$14,525.00 and the Improvements to be at \$0.00, for a total value of \$14,525.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Jackie and Pam called discussion asking about the location of the land. Maddy told them it was east of G street and south of 9th street.

The board reviewed Protest Number 280, Property Id -220063494-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$35,600.00 and the improvements to be valued at \$0.00, for a total value of \$35,600.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$35,600.00 and the

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Improvements to be valued at \$0.00, for a total value of \$35,600.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 281, Property Id -220063664-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$47,875.00 and the improvements to be valued at \$163,160.00, for a total value of \$211,035.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$47,875.00 and the Improvements to be valued at \$163,160.00, for a total value of \$211,035.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 282, Property Id -220142165-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$6,675.00 and the improvements to be valued at \$54,890.00, for a total value of \$61,565.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$6,675.00 and the Improvements to be valued at \$54,890.00, for a total value of \$61,565.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 283, Property Id -220061459-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$118,515.00 and the improvements to be valued at \$52,055.00, for a total value of \$170,570.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$118,515.00 and the Improvements to be valued at \$52,055.00, for a total value of \$170,570.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 284, Property Id -220025568-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$29,535.00 and the improvements to be valued at \$88,460.00, for a total value of \$117,995.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$29,535.00 and the Improvements to be valued at \$88,460.00, for a total value of \$117,995.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Betty said she had different figures than that. Bill asked if the total value covered just one building. Dick said it covered all the buildings on the property including the metal one.

The board reviewed Protest Number 285, Property Id -220063591-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$58,500.00 and the improvements to be valued at \$0.00, for a total value of \$58,500.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$58,500.00 and the Improvements to be valued at \$0.00, for a total value of \$58,500.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Jackie asked about the land. Dick said it was heavy tree coverage.

The board reviewed Protest Number 286, Property Id -220064997-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$78,575.00 and the improvements to be valued at \$0.00, for a total value of \$78,575.00. Equalization Board Member Engel, seconded by Equalization Board Member Miller that the land to be valued at \$78,575.00 and the Improvements to be at \$0.00, for a total value of \$78,575.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AN ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam asked about the property's tree coverage. Maddy said this one went from light tree coverage to heavy tree coverage when they went back and recounted it.

The board reviewed Protest Number 287, Property Id -220063427-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND AND THE IMPROVEMENTS TO REMAIN THE SAME. The land to be valued at \$48,045.00 and the improvements to be valued at \$0.00, for a total value of \$48,045.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$48,045.00 and the Improvements to be valued at \$0.00, for a total value of \$48,045.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam asked about the neighbors of this property, which were valued less. Dick said that the landfill was the neighbor and the property was being valued as commercial land because it would eventually become a landfill. Dick said that it may be used as pasture land, but it's incidental to it's use. The development costs become a reduction when the land isn't in it's real use yet.

The board reviewed Protest Number 288, Property Id -220064547-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$4,975.00 and the improvements to be valued at \$0.00, for a total value of \$4,975.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$4,975.00 and the Improvements to be valued at \$0.00, for a total value of \$4,975.00. VOTING YEA: COMMISSIONERS MILLER, HARTNETT & O'NEILL. VOTING NAY: COMMISSIONER ENGEL AND COMMISSIONER BOUSQUET ABSENT.

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The board reviewed Protest Number 289, Property Id -220077061-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$150,210.00 and the improvements to be valued at \$20,110.00, for a total value of \$170,320.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$150,210.00 and the Improvements to be valued at \$20,110.00, for a total value of \$170,320.00. YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 290, Property Id -220087512-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$151,690.00 and the improvements to be valued at \$46,450.00, for a total value of \$198,140.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$151,690.00 and the Improvements to be valued at \$46,450.00, for a total value of \$198,140.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 291, Property Id -220079900-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$72,480.00 and the improvements to be valued at \$0.00, for a total value of \$72,480.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$72,480.00 and the Improvements to be valued at \$0.00, for a total value of \$72,480.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 292, Property Id -220079811-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$72,890.00 and the improvements to be valued at \$0.00, for a total value of \$72,890.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$72,890.00 and the Improvements to be valued at \$0.00, for a total value of \$72,890.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 293, Property Id -220079722-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$28,675.00 and the improvements to be valued at \$0.00, for a total value of \$28,675.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Hartnett that the land to be valued at \$28,675.00 and the Improvements to be valued at \$0.00, for a total value of \$28,675.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 294, Property Id -220079374-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$39,305.00 and the improvements to be valued at \$0.00, for a total value of \$39,305.00. Equalization Board Member O'Neill, seconded by Equalization Board Member Miller that the land to be valued at \$39,305.00 and the Improvements to be valued at \$0.00, for a total value of \$39,305.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 295, Property Id -220073562-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$17,605.00 and the improvements to be valued at \$172,170.00, for a total value of \$189,775.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$17,605.00 and the Improvements to be valued at \$172,170.00, for a total value of \$189,775.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 296, Property Id -220035369-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND VALUE AND INCREASE THE IMPROVEMENT VALUE. The land to be valued at \$12,495.00 and the improvements to be valued at \$48,055.00, for a total value of \$60,550.00. Equalization Board Member Hartnett, seconded by Equalization Board Member O'Neill that the land to be valued at \$12,495.00 and the Improvements to be valued at \$48,055.00, for a total value of \$60,550.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT. Pam asked by the original value went down from the appraisal. Dick checked it out and said that the amendment didn't fit because of the area.

The board reviewed Protest Number 297, Property Id -220034753-, The State's Appraiser for the Assessor's Office recommended REDUCE THE LAND VALUE AND INCREASE THE IMPROVEMENT VALUE. The land to be valued at \$6,250.00 and the improvements to be valued at \$56,925.00, for a total value of \$63,175.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at \$6,250.00 and the Improvements to be valued at \$56,925.00, for a total value of \$63,175.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 298, Property Id -220038554-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$73,685.00 and the improvements to be valued at \$441,110.00, for a total value of \$514,795.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Miller that the land to be valued at

BOARD OF EQUALIZATION

RECORD BOOK 3

\$73,685.00 and the Improvements to be valued at \$441,110.00, for a total value of \$514,795.00. YEA: COMMISSIONERS MILLER, HARTNETT & ENGEL. VOTING NAY: NONE. COMMISSIONER O'NEILL ABSTAINED AND COMMISSIONER BOUSQUET WAS ABSENT. The board discussed the situation of this property. It was first issued as late due to being delivered at the wrong office. Hartnett said the attempt was there and she didn't see why it should be denied. Betty said it says directly that the mail was supposed to be sent to the county clerk and the letter was addressed wrong. Miller said it was delivered late and moved to deny it. Bill said that he agreed with Pam saying if they accept this one, they'd have to accept everyone that delivered late. Pam said the next protest was delivered late too, but Dick said that as long as it's postmarked on the date not late then it is acceptable. Maddy said that the postmark date was June 30, it arrived on 7-1-05 and she sent it over to the right office. Pam receded her motion and said that the letter was postmarked June 31 so they should be accepted. Bill said that it said 'Board of Equalization', but the box number was addressed to the Assessor's office. The board decided to go ahead and act on the protest again. Maddy explained what the situations should be from now on and talked about the situations in the past. Jackie said the intent was there it, but it was addressed wrong.

The board reviewed Protest Number 299, Property Id -220011974-, The State's Appraiser for the Assessor's Office recommended LAND REMAIN THE SAME AND TO REDUCE THE IMPROVEMENTS. The land to be valued at \$14,515.00 and the improvements to be valued at \$37,585.00, for a total value of \$52,100.00. Equalization Board Member Miller, seconded by Equalization Board Member Hartnett that the land to be valued at \$14,515.00 and the Improvements to be valued at \$37,585.00, for a total value of \$52,100.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

The board reviewed Protest Number 300, Property Id -220205833-, The State's Appraiser for the Assessor's Office recommended NO CHANGE. The land to be valued at \$646,855.00 and the improvements to be valued at \$2,271,525.00, for a total value of \$2,918,380.00. Equalization Board Member Hartnett, seconded by Equalization Board Member Engel that the land to be valued at \$646,855.00 and the Improvements to be valued at \$2,271,525.00, for a total value of \$2,918,380.00. VOTING YEA: COMMISSIONERS MILLER, O'NEILL, HARTNETT AND ENGEL. COMMISSIONER BOUSQUET WAS ABSENT.

COMMISSIONER ENGEL MOTIONED TO RECESS UNTIL MONDAY AFTERNOON. UNLESS THERE IS AN EMERGENCY WITHIN THAT TIME PERIOD, THE BOARD WILL ADJOURN. COMMISSIONER HARTNETT SECONDED THE MOTION. THE BOARD RECESSED THEN AT 3:09.

Bill Engel Chairman

ATTEST:

Theodore A. Piepho
County Clerk

* * * * *

COUNTY BOARD OF EQUALIZATION
COUNTY BOARD MEETING ROOM
JULY 20, 2006 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Commissioner Bill Engel called the meeting to order, at 8:30 a.m. followed by Roll call: present were commissioners Jackie Hartnett, Betty O'Neill and Bill Engel, Rick Bousquet, Pam Miller and Ted Piepho, Secretary. Roll call was followed by the Pledge of Allegiance. Also present were Madelyn Thorsland and Dick Erickson.

Absent: None.

State assessor Dick Erickson entered the following into record as exhibits:

1. -Assessor's Manual
2. -2006 Reports and Opinion of Property Tax Administrator.
3. -Marshall & Swift Residential Cost Manual
4. -Marshall & Swift Commercial Cost Manual
5. -Property Assessment Valuation published by the International Association of Assessing Officers (IAAO).
6. -Property Appraisal and Assessment Administration published by the International Association of Assessing Officers (IAAO).
7. -Use Property Assessment and Taxation Manual
8. -The Appraisal Institutes of Appraisal Residential Properties.

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9. -The Report and opinions of the decision of the TERC that Dakota County Assessments are all within the appropriate range and there are no violations.

10. -2006 Statistical Analysis for both Residential and Commercial Property.

There was discussion how to proceed with approval of the protest.

It was the consensus of the board to handle the protest in group motion.

It was the recommendation of the States Appraiser for Dakota County, the Assessor and the referee that no change be made to the following protest.

Protest with no change.

006, 007, 009, 010, 014, 015, 023, 024, 039, 058, 059, 061, 062, 065, 068, 070, 071, 072, 073, 087, 109, 110, 111, 113, 119, 123, 130, 134, 151, 152, 154, 159, 160, 162, 163, 172, 175, 176, 177, 182, 193, 197, 198, 199, 201, 202, 204, 205, 206, 229, 234, 235, 246, 248, 257, 260, 268, 274, 305, 306, 311, 315, 321, 325, 327, 334, 336, 338, 346, 347, 348, 350, 357, 358, 360, 361, 362, 364, 366, 368, 369, 370, 371, 372, 373, 374, 375, 376, 379, 381, 382, 384, 386, 389, 390, 391, 395, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 416, 417, 418, 419, 420, 421, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 434, 435, 436, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451,

The values were recommended as follows:

PROT # PARCEL # - BOE LAND AMT, BOE IMPR AMT, BOE OUTBLDG AMT, BOE TOTAL AMT.

006 220204888 - \$106,705.00, \$126,845.00, \$0.00, \$233,550.00.
007 220063052 - \$44,240.00, \$0.00, \$0.00, \$44,240.00.
009 220083185 - \$71,460.00, \$0.00, \$0.00, \$71,460.00.
010 220082308 - \$64,080.00, \$0.00, \$190.00, \$64,270.00.
014 220136602 - \$45,820.00, \$0.00, \$0.00, \$45,820.00.
015 220146977 - \$152,780.00, \$0.00, \$0.00, \$152,780.00.
023 220058911 - \$73,380.00, \$0.00, \$0.00, \$73,380.00.
024 220058393 - \$20,200.00, \$0.00, \$0.00, \$20,200.00.
039 220038252 - \$35,800.00, \$154,130.00, \$0.00, \$189,930.00.
058 220088993 - \$81,180.00, \$0.00, \$0.00, \$81,180.00.
059 220086702 - \$163,555.00, \$0.00, \$0.00, \$163,555.00.
061 220152640 - \$53,845.00, \$0.00, \$0.00, \$53,845.00.
062 220038988 - \$50,065.00, \$162,950.00, \$0.00, \$213,015.00.
065 220088497 - \$74,650.00, \$0.00, \$0.00, \$74,650.00.
068 220038376 - \$9,185.00, \$32,900.00, \$0.00, \$42,085.00.
070 220064881 - \$29,400.00, \$0.00, \$0.00, \$29,400.00.
071 220061823 - \$22,930.00, \$0.00, \$0.00, \$22,930.00.
072 220064989 - \$32,660.00, \$0.00, \$0.00, \$32,660.00.
073 220064806 - \$16,200.00, \$0.00, \$0.00, \$16,200.00.
087 220067635 - \$155,575.00, \$0.00, \$0.00, \$155,575.00.
109 220086605 - \$40,425.00, \$0.00, \$0.00, \$40,425.00.
110 220086524 - \$36,810.00, \$0.00, \$0.00, \$36,810.00.
111 220087393 - \$163,160.00, \$0.00, \$0.00, \$163,160.00.
113 220000778 - \$2,800.00, \$72,535.00, \$0.00, \$75,335.00.
119 220069697 - \$41,785.00, \$0.00, \$0.00, \$41,785.00.
123 220205574 - \$3,500.00, \$0.00, \$0.00, \$3,500.00.
130 220178666 - \$259,580.00, \$6,808,970.00, \$0.00, \$7,068,550.00.
134 220197040 - \$4,975.00, \$0.00, \$0.00, \$4,975.00.
151 220072450 - \$8,525.00, \$0.00, \$0.00, \$8,525.00.
152 220072523 - \$30,565.00, \$0.00, \$0.00, \$30,565.00.
154 220009430 - \$27,005.00, \$87,900.00, \$0.00, \$114,905.00.
159 220083541 - \$799,215.00, \$0.00, \$0.00, \$799,215.00.
160 220082812 - \$188,075.00, \$0.00, \$0.00, \$188,075.00.
162 220038570 - \$24,205.00, \$0.00, \$17,905.00, \$42,110.00.
163 220181160 - \$202,280.00, \$0.00, \$0.00, \$202,280.00.
172 220177163 - \$2,815.00, \$109,230.00, \$0.00, \$112,045.00.
175 220000174 - \$4,200.00, \$36,910.00, \$0.00, \$41,110.00.
176 220075115 - \$61,460.00, \$0.00, \$0.00, \$61,460.00.
177 220075387 - \$248,125.00, \$0.00, \$0.00, \$248,125.00.
182 220198543 - \$18,600.00, \$33,785.00, \$0.00, \$52,385.00.
193 220149682 - \$15,000.00, \$118,965.00, \$0.00, \$133,965.00.
197 220072108 - \$39,670.00, \$0.00, \$0.00, \$39,670.00.
198 220072019 - \$36,885.00, \$0.00, \$0.00, \$36,885.00.
199 220145245 - \$6,655.00, \$0.00, \$0.00, \$6,655.00.
201 220082286 - \$57,170.00, \$0.00, \$0.00, \$57,170.00.
202 220078432 - \$19,100.00, \$0.00, \$0.00, \$19,100.00.
204 220082537 - \$30,780.00, \$0.00, \$0.00, \$30,780.00.
205 220081662 - \$98,390.00, \$0.00, \$0.00, \$98,390.00.
206 220177724 - \$2,815.00, \$124,880.00, \$0.00, \$127,695.00.
229 220086265 - \$53,825.00, \$0.00, \$0.00, \$53,825.00.
234 220030553 - \$34,475.00, \$63,980.00, \$0.00, \$98,455.00.
235 220030650 - \$34,235.00, \$129,575.00, \$0.00, \$163,810.00.
246 220076111 - \$59,830.00, \$0.00, \$0.00, \$59,830.00.
248 220076642 - \$68,610.00, \$0.00, \$0.00, \$68,610.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

257 220177287 - \$55,495.00, \$625,660.00, \$0.00, \$681,155.00.
260 220024278 - \$26,920.00, \$91,005.00, \$0.00, \$117,925.00.
268 220178070 - \$124,310.00, \$1,181,315.00, \$0.00, \$1,305,625.00.
274 220073880 - \$36,705.00, \$0.00, \$0.00, \$36,705.00.
305 220076219 - \$19,585.00, \$0.00, \$0.00, \$19,585.00.
306 220076480 - \$255,220.00, \$0.00, \$0.00, \$255,220.00.
311 220076456 - \$139,710.00, \$0.00, \$0.00, \$139,710.00.
315 220083932 - \$18,930.00, \$0.00, \$0.00, \$18,930.00.
321 220025649 - \$19,690.00, \$81,165.00, \$0.00, \$100,855.00.
325 220058725 - \$22,080.00, \$145,870.00, \$0.00, \$167,950.00.
327 220156735 - \$7,090.00, \$88,120.00, \$0.00, \$95,210.00.
334 220180377 - \$8,380.00, \$55,410.00, \$0.00, \$63,790.00.
336 220063966 - \$86,120.00, \$0.00, \$0.00, \$86,120.00.
338 220075433 - \$70,815.00, \$0.00, \$0.00, \$70,815.00.
346 220091722 - \$78,010.00, \$0.00, \$0.00, \$78,010.00.
347 220024936 - \$8,520.00, \$61,580.00, \$0.00, \$70,100.00.
348 220122083 - \$16,415.00, \$0.00, \$0.00, \$16,415.00.
350 220081611 - \$149,900.00, \$0.00, \$0.00, \$149,900.00.
357 220079250 - \$77,600.00, \$0.00, \$0.00, \$77,600.00.
358 220083436 - \$41,005.00, \$0.00, \$0.00, \$41,005.00.
360 220091455 - \$75,115.00, \$0.00, \$0.00, \$75,115.00.
361 220063516 - \$63,865.00, \$0.00, \$0.00, \$63,865.00.
362 220064210 - \$90,980.00, \$0.00, \$0.00, \$90,980.00.
364 220061572 - \$109,220.00, \$0.00, \$0.00, \$109,220.00.
366 220057702 - \$35,680.00, \$0.00, \$0.00, \$35,680.00.
368 220057443 - \$43,725.00, \$0.00, \$0.00, \$43,725.00.
369 220058229 - \$66,030.00, \$0.00, \$0.00, \$66,030.00.
370 220059365 - \$34,565.00, \$0.00, \$0.00, \$34,565.00.
371 220057885 - \$33,000.00, \$0.00, \$0.00, \$33,000.00.
372 220057532 - \$66,065.00, \$0.00, \$0.00, \$66,065.00.
373 220066175 - \$123,420.00, \$0.00, \$0.00, \$123,420.00.
374 220061025 - \$103,250.00, \$0.00, \$0.00, \$103,250.00.
375 220057621 - \$75,055.00, \$0.00, \$0.00, \$75,055.00.
376 220038538 - \$47,285.00, \$108,715.00, \$0.00, \$156,000.00.
379 220085307 - \$123,225.00, \$0.00, \$0.00, \$123,225.00.
381 220000441 - \$94,575.00, \$0.00, \$0.00, \$94,575.00.
382 220000182 - \$113,960.00, \$51,450.00, \$1,445.00, \$166,855.00.
384 220172382 - \$146,905.00, \$0.00, \$0.00, \$146,905.00.
386 220091129 - \$41,260.00, \$0.00, \$0.00, \$41,260.00.
389 220083762 - \$9,720.00, \$0.00, \$0.00, \$9,720.00.
390 220084181 - \$10,800.00, \$0.00, \$0.00, \$10,800.00.
391 220083584 - \$10,260.00, \$0.00, \$0.00, \$10,260.00.
395 220176124 - \$29,395.00, \$171,440.00, \$0.00, \$200,835.00.
404 220175616 - \$0.00, \$32,615.00, \$0.00, \$32,615.00.
405 220175780 - \$0.00, \$39,140.00, \$0.00, \$39,140.00.
406 220175861 - \$0.00, \$33,510.00, \$0.00, \$33,510.00.
407 220155623 - \$0.00, \$35,335.00, \$0.00, \$35,335.00.
408 220155895 - \$0.00, \$36,180.00, \$0.00, \$36,180.00.
409 220157936 - \$0.00, \$43,000.00, \$0.00, \$43,000.00.
410 220155178 - \$0.00, \$36,475.00, \$0.00, \$36,475.00.
411 220155976 - \$0.00, \$35,335.00, \$0.00, \$35,335.00.
412 220175446 - \$0.00, \$37,595.00, \$0.00, \$37,595.00.
413 220155712 - \$0.00, \$41,610.00, \$0.00, \$41,610.00.
414 220155089 - \$0.00, \$35,220.00, \$0.00, \$35,220.00.
416 220173826 - \$0.00, \$39,060.00, \$0.00, \$39,060.00.
417 220156077 - \$0.00, \$35,050.00, \$0.00, \$35,050.00.
418 220155208 - \$0.00, \$28,170.00, \$0.00, \$28,170.00.
419 220155283 - \$0.00, \$33,590.00, \$0.00, \$33,590.00.
420 220161445 - \$0.00, \$33,590.00, \$0.00, \$33,590.00.
421 220175179 - \$0.00, \$39,415.00, \$0.00, \$39,415.00.
423 220156069 - \$0.00, \$36,070.00, \$0.00, \$36,070.00.
424 220174253 - \$0.00, \$22,740.00, \$0.00, \$22,740.00.
425 220175357 - \$0.00, \$30,805.00, \$0.00, \$30,805.00.
426 220155771 - \$0.00, \$32,595.00, \$0.00, \$32,595.00.
427 220175195 - \$0.00, \$31,955.00, \$0.00, \$31,955.00.
428 220155542 - \$0.00, \$40,175.00, \$0.00, \$40,175.00.
429 220175454 - \$0.00, \$29,960.00, \$0.00, \$29,960.00.
430 220175535 - \$0.00, \$26,480.00, \$0.00, \$26,480.00.
431 220175624 - \$0.00, \$33,550.00, \$0.00, \$33,550.00.
432 220156042 - \$0.00, \$35,050.00, \$0.00, \$35,050.00.
434 220175888 - \$0.00, \$34,135.00, \$0.00, \$34,135.00.
435 220155690 - \$0.00, \$35,335.00, \$0.00, \$35,335.00.
436 220175519 - \$0.00, \$34,135.00, \$0.00, \$34,135.00.
438 220155984 - \$0.00, \$37,025.00, \$0.00, \$37,025.00.
439 220155909 - \$0.00, \$35,050.00, \$0.00, \$35,050.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

440 220155119 - \$0.00, \$33,405.00, \$0.00, \$33,405.00.
441 220155887 - \$0.00, \$35,895.00, \$0.00, \$35,895.00.
442 220155798 - \$0.00, \$35,165.00, \$0.00, \$35,165.00.
443 220175853 - \$0.00, \$27,775.00, \$0.00, \$27,775.00.
444 220175950 - \$0.00, \$30,425.00, \$0.00, \$30,425.00.
445 220175608 - \$0.00, \$30,970.00, \$0.00, \$30,970.00.
446 220155577 - \$0.00, \$29,695.00, \$0.00, \$29,695.00.
447 220155704 - \$0.00, \$43,265.00, \$0.00, \$43,265.00.
448 220175241 - \$0.00, \$28,170.00, \$0.00, \$28,170.00.
449 220175411 - \$0.00, \$39,415.00, \$0.00, \$39,415.00.
450 220155445 - \$0.00, \$43,420.00, \$0.00, \$43,420.00.
451 220038554 - \$75,360.00, \$432,620.00, \$0.00, \$507,980.00.

Board Member Bousquet, seconded by Board Member Miller, to agree with the States Appraiser for Dakota County, the Assessor and the referee that no change be made to the protests and the values be as follows:

PROT # PARCEL # - BOE LAND AMT, BOE IMPR AMT, BOE OUTBLDG AMT, BOE TOTAL AMT.

006 220204888 - \$106,705.00, \$126,845.00, \$0.00, \$233,550.00.
007 220063052 - \$44,240.00, \$0.00, \$0.00, \$44,240.00.
009 220083185 - \$71,460.00, \$0.00, \$0.00, \$71,460.00.
010 220082308 - \$64,080.00, \$0.00, \$190.00, \$64,270.00.
014 220136602 - \$45,820.00, \$0.00, \$0.00, \$45,820.00.
015 220146977 - \$152,780.00, \$0.00, \$0.00, \$152,780.00.
023 220058911 - \$73,380.00, \$0.00, \$0.00, \$73,380.00.
024 220058393 - \$20,200.00, \$0.00, \$0.00, \$20,200.00.
039 220038252 - \$35,800.00, \$154,130.00, \$0.00, \$189,930.00.
058 220088993 - \$81,180.00, \$0.00, \$0.00, \$81,180.00.
059 220086702 - \$163,555.00, \$0.00, \$0.00, \$163,555.00.
061 220152640 - \$53,845.00, \$0.00, \$0.00, \$53,845.00.
062 220038988 - \$50,065.00, \$162,950.00, \$0.00, \$213,015.00.
065 220088497 - \$74,650.00, \$0.00, \$0.00, \$74,650.00.
068 220038376 - \$9,185.00, \$32,900.00, \$0.00, \$42,085.00.
070 220064881 - \$29,400.00, \$0.00, \$0.00, \$29,400.00.
071 220061823 - \$22,930.00, \$0.00, \$0.00, \$22,930.00.
072 220064989 - \$32,660.00, \$0.00, \$0.00, \$32,660.00.
073 220064806 - \$16,200.00, \$0.00, \$0.00, \$16,200.00.
087 220067635 - \$155,575.00, \$0.00, \$0.00, \$155,575.00.
109 220086605 - \$40,425.00, \$0.00, \$0.00, \$40,425.00.
110 220086524 - \$36,810.00, \$0.00, \$0.00, \$36,810.00.
111 220087393 - \$163,160.00, \$0.00, \$0.00, \$163,160.00.
113 220000778 - \$2,800.00, \$72,535.00, \$0.00, \$75,335.00.
119 220069697 - \$41,785.00, \$0.00, \$0.00, \$41,785.00.
123 220205574 - \$3,500.00, \$0.00, \$0.00, \$3,500.00.
130 220178666 - \$259,580.00, \$6,808,970.00, \$0.00, \$7,068,550.00.
134 220197040 - \$4,975.00, \$0.00, \$0.00, \$4,975.00.
151 220072450 - \$8,525.00, \$0.00, \$0.00, \$8,525.00.
152 220072523 - \$30,565.00, \$0.00, \$0.00, \$30,565.00.
154 220009430 - \$27,005.00, \$87,900.00, \$0.00, \$114,905.00.
159 220083541 - \$799,215.00, \$0.00, \$0.00, \$799,215.00.
160 220082812 - \$188,075.00, \$0.00, \$0.00, \$188,075.00.
162 220038570 - \$24,205.00, \$0.00, \$17,905.00, \$42,110.00.
163 220181160 - \$202,280.00, \$0.00, \$0.00, \$202,280.00.
172 220177163 - \$2,815.00, \$109,230.00, \$0.00, \$112,045.00.
175 220000174 - \$4,200.00, \$36,910.00, \$0.00, \$41,110.00.
176 220075115 - \$61,460.00, \$0.00, \$0.00, \$61,460.00.
177 220075387 - \$248,125.00, \$0.00, \$0.00, \$248,125.00.
182 220198543 - \$18,600.00, \$33,785.00, \$0.00, \$52,385.00.
193 220149682 - \$15,000.00, \$118,965.00, \$0.00, \$133,965.00.
197 220072108 - \$39,670.00, \$0.00, \$0.00, \$39,670.00.
198 220072019 - \$36,885.00, \$0.00, \$0.00, \$36,885.00.
199 220145245 - \$6,655.00, \$0.00, \$0.00, \$6,655.00.
201 220082286 - \$57,170.00, \$0.00, \$0.00, \$57,170.00.
202 220078432 - \$19,100.00, \$0.00, \$0.00, \$19,100.00.
204 220082537 - \$30,780.00, \$0.00, \$0.00, \$30,780.00.
205 220081662 - \$98,390.00, \$0.00, \$0.00, \$98,390.00.
206 220177724 - \$2,815.00, \$124,880.00, \$0.00, \$127,695.00.
229 220086265 - \$53,825.00, \$0.00, \$0.00, \$53,825.00.
234 220030553 - \$34,475.00, \$63,980.00, \$0.00, \$98,455.00.
235 220030650 - \$34,235.00, \$129,575.00, \$0.00, \$163,810.00.
246 220076111 - \$59,830.00, \$0.00, \$0.00, \$59,830.00.
248 220076642 - \$68,610.00, \$0.00, \$0.00, \$68,610.00.
257 220177287 - \$55,495.00, \$625,660.00, \$0.00, \$681,155.00.
260 220024278 - \$26,920.00, \$91,005.00, \$0.00, \$117,925.00.
268 220178070 - \$124,310.00, \$1,181,315.00, \$0.00, \$1,305,625.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

274 220073880 - \$36,705.00, \$0.00, \$0.00, \$36,705.00.
305 220076219 - \$19,585.00, \$0.00, \$0.00, \$19,585.00.
306 220076480 - \$255,220.00, \$0.00, \$0.00, \$255,220.00.
311 220076456 - \$139,710.00, \$0.00, \$0.00, \$139,710.00.
315 220083932 - \$18,930.00, \$0.00, \$0.00, \$18,930.00.
321 220025649 - \$19,690.00, \$81,165.00, \$0.00, \$100,855.00.
325 220058725 - \$22,080.00, \$145,870.00, \$0.00, \$167,950.00.
327 220156735 - \$7,090.00, \$88,120.00, \$0.00, \$95,210.00.
334 220180377 - \$8,380.00, \$55,410.00, \$0.00, \$63,790.00.
336 220063966 - \$86,120.00, \$0.00, \$0.00, \$86,120.00.
338 220075433 - \$70,815.00, \$0.00, \$0.00, \$70,815.00.
346 220091722 - \$78,010.00, \$0.00, \$0.00, \$78,010.00.
347 220024936 - \$8,520.00, \$61,580.00, \$0.00, \$70,100.00.
348 220122083 - \$16,415.00, \$0.00, \$0.00, \$16,415.00.
350 220081611 - \$149,900.00, \$0.00, \$0.00, \$149,900.00.
357 220079250 - \$77,600.00, \$0.00, \$0.00, \$77,600.00.
358 220083436 - \$41,005.00, \$0.00, \$0.00, \$41,005.00.
360 220091455 - \$75,115.00, \$0.00, \$0.00, \$75,115.00.
361 220063516 - \$63,865.00, \$0.00, \$0.00, \$63,865.00.
362 220064210 - \$90,980.00, \$0.00, \$0.00, \$90,980.00.
364 220061572 - \$109,220.00, \$0.00, \$0.00, \$109,220.00.
366 220057702 - \$35,680.00, \$0.00, \$0.00, \$35,680.00.
368 220057443 - \$43,725.00, \$0.00, \$0.00, \$43,725.00.
369 220058229 - \$66,030.00, \$0.00, \$0.00, \$66,030.00.
370 220059365 - \$34,565.00, \$0.00, \$0.00, \$34,565.00.
371 220057885 - \$33,000.00, \$0.00, \$0.00, \$33,000.00.
372 220057532 - \$66,065.00, \$0.00, \$0.00, \$66,065.00.
373 220066175 - \$123,420.00, \$0.00, \$0.00, \$123,420.00.
374 220061025 - \$103,250.00, \$0.00, \$0.00, \$103,250.00.
375 220057621 - \$75,055.00, \$0.00, \$0.00, \$75,055.00.
376 220038538 - \$47,285.00, \$108,715.00, \$0.00, \$156,000.00.
379 220085307 - \$123,225.00, \$0.00, \$0.00, \$123,225.00.
381 220000441 - \$94,575.00, \$0.00, \$0.00, \$94,575.00.
382 220000182 - \$113,960.00, \$51,450.00, \$1,445.00, \$166,855.00.
384 220172382 - \$146,905.00, \$0.00, \$0.00, \$146,905.00.
386 220091129 - \$41,260.00, \$0.00, \$0.00, \$41,260.00.
389 220083762 - \$9,720.00, \$0.00, \$0.00, \$9,720.00.
390 220084181 - \$10,800.00, \$0.00, \$0.00, \$10,800.00.
391 220083584 - \$10,260.00, \$0.00, \$0.00, \$10,260.00.
395 220176124 - \$29,395.00, \$171,440.00, \$0.00, \$200,835.00.
404 220175616 - \$0.00, \$32,615.00, \$0.00, \$32,615.00.
405 220175780 - \$0.00, \$39,140.00, \$0.00, \$39,140.00.
406 220175861 - \$0.00, \$33,510.00, \$0.00, \$33,510.00.
407 220155623 - \$0.00, \$35,335.00, \$0.00, \$35,335.00.
408 220155895 - \$0.00, \$36,180.00, \$0.00, \$36,180.00.
409 220157936 - \$0.00, \$43,000.00, \$0.00, \$43,000.00.
410 220155178 - \$0.00, \$36,475.00, \$0.00, \$36,475.00.
411 220155976 - \$0.00, \$35,335.00, \$0.00, \$35,335.00.
412 220175446 - \$0.00, \$37,595.00, \$0.00, \$37,595.00.
413 220155712 - \$0.00, \$41,610.00, \$0.00, \$41,610.00.
414 220155089 - \$0.00, \$35,220.00, \$0.00, \$35,220.00.
416 220173826 - \$0.00, \$39,060.00, \$0.00, \$39,060.00.
417 220156077 - \$0.00, \$35,050.00, \$0.00, \$35,050.00.
418 220155208 - \$0.00, \$28,170.00, \$0.00, \$28,170.00.
419 220155283 - \$0.00, \$33,590.00, \$0.00, \$33,590.00.
420 220161445 - \$0.00, \$33,590.00, \$0.00, \$33,590.00.
421 220175179 - \$0.00, \$39,415.00, \$0.00, \$39,415.00.
423 220156069 - \$0.00, \$36,070.00, \$0.00, \$36,070.00.
424 220174253 - \$0.00, \$22,740.00, \$0.00, \$22,740.00.
425 220175357 - \$0.00, \$30,805.00, \$0.00, \$30,805.00.
426 220155771 - \$0.00, \$32,595.00, \$0.00, \$32,595.00.
427 220175195 - \$0.00, \$31,955.00, \$0.00, \$31,955.00.
428 220155542 - \$0.00, \$40,175.00, \$0.00, \$40,175.00.
429 220175454 - \$0.00, \$29,960.00, \$0.00, \$29,960.00.
430 220175535 - \$0.00, \$26,480.00, \$0.00, \$26,480.00.
431 220175624 - \$0.00, \$33,550.00, \$0.00, \$33,550.00.
432 220156042 - \$0.00, \$35,050.00, \$0.00, \$35,050.00.
434 220175888 - \$0.00, \$34,135.00, \$0.00, \$34,135.00.
435 220155690 - \$0.00, \$35,335.00, \$0.00, \$35,335.00.
436 220175519 - \$0.00, \$34,135.00, \$0.00, \$34,135.00.
438 220155984 - \$0.00, \$37,025.00, \$0.00, \$37,025.00.
439 220155909 - \$0.00, \$35,050.00, \$0.00, \$35,050.00.
440 220155119 - \$0.00, \$33,405.00, \$0.00, \$33,405.00.
441 220155887 - \$0.00, \$35,895.00, \$0.00, \$35,895.00.
442 220155798 - \$0.00, \$35,165.00, \$0.00, \$35,165.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

443 220175853 - \$0.00, \$27,775.00, \$0.00, \$27,775.00.
444 220175950 - \$0.00, \$30,425.00, \$0.00, \$30,425.00.
445 220175608 - \$0.00, \$30,970.00, \$0.00, \$30,970.00.
446 220155577 - \$0.00, \$29,695.00, \$0.00, \$29,695.00.
447 220155704 - \$0.00, \$43,265.00, \$0.00, \$43,265.00.
448 220175241 - \$0.00, \$28,170.00, \$0.00, \$28,170.00.
449 220175411 - \$0.00, \$39,415.00, \$0.00, \$39,415.00.
450 220155445 - \$0.00, \$43,420.00, \$0.00, \$43,420.00.
451 220038554 - \$75,360.00, \$432,620.00, \$0.00, \$507,980.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

On the following protest It was the recommendation of the States Appraiser for Dakota County, the Assessor and the referee that changes be made and they agreed to values as follows:

001 220066779 - \$19,950.00, \$105,625.00, \$0.00, \$125,575.00.
002 220177279 - \$42,055.00, \$114,705.00, \$0.00, \$156,760.00.
003 220075646 - \$17,935.00, \$88,750.00, \$0.00, \$106,685.00.
004 220073465 - \$15,000.00, \$172,135.00, \$0.00, \$187,135.00.
005 220179816 - \$0.00, \$12,975.00, \$0.00, \$12,975.00.
008 220063133 - \$130,240.00, \$48,570.00, \$6,355.00, \$185,165.00.
011 220083975 - \$23,040.00, \$53,730.00, \$12,035.00, \$88,805.00.
012 220123519 - \$24,040.00, \$121,595.00, \$0.00, \$145,635.00.
013 220089671 - \$127,745.00, \$92,305.00, \$155.00, \$220,205.00.
016 220001669 - \$1,625.00, \$23,145.00, \$0.00, \$24,770.00.
017 220154171 - \$0.00, \$59,325.00, \$0.00, \$59,325.00.
018 220059659 - \$29,405.00, \$83,035.00, \$0.00, \$112,440.00.
019 220175055 - \$0.00, \$5,715.00, \$0.00, \$5,715.00.
020 220177473 - \$19,120.00, \$91,040.00, \$0.00, \$110,160.00.
021 220033706 - \$7,100.00, \$84,140.00, \$0.00, \$91,240.00.
022 220057176 - \$156,810.00, \$32,900.00, \$2,385.00, \$192,095.00.
025 220206570 - \$11,135.00, \$98,335.00, \$0.00, \$109,470.00.
026 220124671 - \$20,900.00, \$58,360.00, \$0.00, \$79,260.00.
027 220040559 - \$8,520.00, \$75,575.00, \$0.00, \$84,095.00.
028 220080801 - \$22,675.00, \$120,470.00, \$0.00, \$143,145.00.
029 220082138 - \$58,920.00, \$37,735.00, \$2,390.00, \$99,045.00.
030 220037825 - \$19,690.00, \$43,475.00, \$0.00, \$63,165.00.
031 220197458 - \$12,760.00, \$63,410.00, \$0.00, \$76,170.00.
032 220155755 - \$23,995.00, \$0.00, \$0.00, \$23,995.00.
033 220086370 - \$17,935.00, \$81,860.00, \$0.00, \$99,795.00.
035 220068925 - \$9,600.00, \$99,005.00, \$0.00, \$108,605.00.
036 220075514 - \$16,835.00, \$102,725.00, \$0.00, \$119,560.00.
037 220163294 - \$18,170.00, \$46,320.00, \$0.00, \$64,490.00.
038 220069778 - \$53,970.00, \$49,705.00, \$0.00, \$103,675.00.
040 220177422 - \$29,040.00, \$167,060.00, \$0.00, \$196,100.00.
041 220185360 - \$0.00, \$2,410.00, \$0.00, \$2,410.00.
042 220152349 - \$32,860.00, \$146,195.00, \$0.00, \$179,055.00.
043 220057710 - \$23,990.00, \$97,175.00, \$0.00, \$121,165.00.
044 220018073 - \$8,520.00, \$47,330.00, \$0.00, \$55,850.00.
045 220074712 - \$70,645.00, \$127,330.00, \$19,335.00, \$217,310.00.
046 220074542 - \$162,225.00, \$126,390.00, \$0.00, \$288,615.00.
047 220081174 - \$13,960.00, \$86,670.00, \$0.00, \$100,630.00.
048 220075271 - \$17,830.00, \$254,785.00, \$0.00, \$272,615.00.
049 220136807 - \$11,355.00, \$0.00, \$0.00, \$11,355.00.
050 220136890 - \$21,200.00, \$95,030.00, \$0.00, \$116,230.00.
051 220147213 - \$30,310.00, \$158,920.00, \$0.00, \$189,230.00.
052 220059624 - \$10,040.00, \$56,755.00, \$0.00, \$66,795.00.
053 220085064 - \$17,345.00, \$46,235.00, \$0.00, \$63,580.00.
054 220088381 - \$18,450.00, \$57,890.00, \$0.00, \$76,340.00.
055 220177333 - \$41,425.00, \$181,250.00, \$0.00, \$222,675.00.
056 220149291 - \$21,990.00, \$89,975.00, \$0.00, \$111,965.00.
057 220089094 - \$14,520.00, \$101,110.00, \$0.00, \$115,630.00.
060 220089000 - \$137,015.00, \$0.00, \$4,080.00, \$141,095.00.
063 220136718 - \$22,800.00, \$121,910.00, \$0.00, \$144,710.00.
064 220076537 - \$51,910.00, \$12,770.00, \$235.00, \$64,915.00.
066 220090327 - \$13,960.00, \$14,760.00, \$0.00, \$28,720.00.
067 220196893 - \$12,960.00, \$139,185.00, \$0.00, \$152,145.00.
069 220075190 - \$16,750.00, \$180,225.00, \$0.00, \$196,975.00.
074 220061475 - \$16,025.00, \$350.00, \$1,335.00, \$17,710.00.
075 220151075 - \$24,000.00, \$131,655.00, \$0.00, \$155,655.00.
076 220056447 - \$24,140.00, \$78,085.00, \$0.00, \$102,225.00.
077 220068054 - \$11,265.00, \$74,815.00, \$0.00, \$86,080.00.
078 220081778 - \$11,170.00, \$40,320.00, \$0.00, \$51,490.00.
079 220057354 - WITHDREW PROTEST, , , \$0.00.
080 220171793 - \$20,705.00, \$23,665.00, \$0.00, \$44,370.00.
081 220076227 - \$13,960.00, \$71,125.00, \$0.00, \$85,085.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

082 220085633 - \$11,670.00, \$124,790.00, \$0.00, \$136,460.00.
083 220094543 - \$17,655.00, \$98,785.00, \$0.00, \$116,440.00.
084 220085579 - \$28,435.00, \$96,880.00, \$0.00, \$125,315.00.
086 220000603 - \$2,000.00, \$34,285.00, \$0.00, \$36,285.00.
088 220074216 - \$10,895.00, \$96,075.00, \$0.00, \$106,970.00.
090 220070679 - \$87,045.00, \$0.00, \$1,510.00, \$88,555.00.
091 220157499 - \$970.00, \$0.00, \$0.00, \$970.00.
092 220161984 - \$970.00, \$0.00, \$0.00, \$970.00.
093 220162247 - \$970.00, \$0.00, \$0.00, \$970.00.
094 220161542 - \$970.00, \$0.00, \$0.00, \$970.00.
095 220161194 - \$970.00, \$0.00, \$0.00, \$970.00.
096 220162344 - \$970.00, \$0.00, \$0.00, \$970.00.
097 220157324 - \$970.00, \$0.00, \$0.00, \$970.00.
098 220157405 - \$970.00, \$0.00, \$0.00, \$970.00.
099 220161976 - \$970.00, \$0.00, \$0.00, \$970.00.
100 220161615 - \$970.00, \$0.00, \$0.00, \$970.00.
101 220161887 - \$970.00, \$0.00, \$0.00, \$970.00.
102 220161380 - \$970.00, \$0.00, \$0.00, \$970.00.
103 220161402 - \$970.00, \$0.00, \$0.00, \$970.00.
104 220161712 - \$970.00, \$0.00, \$0.00, \$970.00.
105 220157154 - \$970.00, \$0.00, \$0.00, \$970.00.
106 220157227 - \$970.00, \$0.00, \$0.00, \$970.00.
107 220162069 - \$970.00, \$0.00, \$0.00, \$970.00.
108 220087555 - \$38,700.00, \$69,545.00, \$31,510.00, \$139,755.00.
112 220112460 - \$0.00, \$7,745.00, \$0.00, \$7,745.00.
114 220182922 - \$0.00, \$3,490.00, \$0.00, \$3,490.00.
115 220087792 - \$24,640.00, \$116,930.00, \$0.00, \$141,570.00.
116 220070636 - \$12,010.00, \$113,490.00, \$9,295.00, \$134,795.00.
117 220070806 - \$121,355.00, \$66,815.00, \$0.00, \$188,170.00.
118 220026998 - \$36,550.00, \$16,255.00, \$0.00, \$52,805.00.
120 220023077 - \$3,990.00, \$0.00, \$0.00, \$3,990.00.
121 220167133 - \$8,655.00, \$0.00, \$0.00, \$8,655.00.
122 220210306 - \$5,000.00, \$0.00, \$0.00, \$5,000.00.
124 220170878 - \$21,280.00, \$127,385.00, \$0.00, \$148,665.00.
125 220075018 - \$17,345.00, \$185,820.00, \$0.00, \$203,165.00.
126 220005877 - \$1,900.00, \$49,775.00, \$0.00, \$51,675.00.
127 220030812 - \$18,200.00, \$62,985.00, \$0.00, \$81,185.00.
128 220143900 - \$0.00, \$15,075.00, \$0.00, \$15,075.00.
129 220033722 - \$17,930.00, \$92,705.00, \$0.00, \$110,635.00.
131 220011613 - \$3,425.00, \$0.00, \$0.00, \$3,425.00.
132 220075808 - \$12,145.00, \$85,755.00, \$0.00, \$97,900.00.
133 220091625 - \$36,605.00, \$93,190.00, \$6,255.00, \$136,050.00.
135 220149038 - \$65,350.00, \$120,565.00, \$6,520.00, \$192,435.00.
136 220076936 - \$13,015.00, \$61,670.00, \$0.00, \$74,685.00.
137 220006008 - \$3,800.00, \$117,185.00, \$0.00, \$120,985.00.
139 220169659 - \$24,145.00, \$181,345.00, \$0.00, \$205,490.00.
140 220173265 - \$39,390.00, \$136,460.00, \$0.00, \$175,850.00.
141 220087237 - \$37,275.00, \$142,290.00, \$46,700.00, \$226,265.00.
142 220173834 - \$8,520.00, \$99,600.00, \$0.00, \$108,120.00.
143 220077320 - \$73,175.00, \$80,360.00, \$0.00, \$153,535.00.
144 220009910 - \$21,675.00, \$65,855.00, \$0.00, \$87,530.00.
145 220149321 - \$20,365.00, \$165,930.00, \$0.00, \$186,295.00.
146 220133972 - \$0.00, \$15,320.00, \$0.00, \$15,320.00.
147 220068747 - \$11,750.00, \$0.00, \$0.00, \$11,750.00.
148 220010056 - \$14,175.00, \$5,000.00, \$0.00, \$19,175.00.
150 220072795 - \$112,390.00, \$77,340.00, \$95.00, \$189,825.00.
153 220075794 - \$11,170.00, \$88,900.00, \$0.00, \$100,070.00.
155 220076340 - \$24,720.00, \$98,455.00, \$0.00, \$123,175.00.
156 220084653 - \$13,570.00, \$106,750.00, \$0.00, \$120,320.00.
157 220132771 - \$10,390.00, \$169,160.00, \$0.00, \$179,550.00.
158 220083088 - \$288,645.00, \$0.00, \$9,650.00, \$298,295.00.
161 220081239 - \$27,995.00, \$107,010.00, \$1,480.00, \$136,485.00.
164 220059861 - \$13,515.00, \$83,590.00, \$0.00, \$97,105.00.
167 220000131 - \$3,000.00, \$75,845.00, \$0.00, \$78,845.00.
168 220078696 - \$88,605.00, \$82,705.00, \$0.00, \$171,310.00.
169 220027277 - \$5,425.00, \$37,535.00, \$0.00, \$42,960.00.
170 220089264 - \$86,940.00, \$77,725.00, \$1,060.00, \$165,725.00.
173 220084939 - \$22,675.00, \$150,890.00, \$0.00, \$173,565.00.
174 220063621 - \$93,935.00, \$45,030.00, \$365.00, \$139,330.00.
178 220017492 - \$5,965.00, \$32,875.00, \$0.00, \$38,840.00.
180 220087636 - \$36,895.00, \$196,535.00, \$0.00, \$233,430.00.
181 220068062 - \$17,600.00, \$107,360.00, \$0.00, \$124,960.00.
183 220060894 - \$25,590.00, \$91,065.00, \$0.00, \$116,655.00.
184 220073791 - \$254,320.00, \$5,210.00, \$975.00, \$260,505.00.
185 220001812 - \$5,020.00, \$126,945.00, \$0.00, \$131,965.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

189 220083711 - \$15,075.00, \$40,530.00, \$0.00, \$55,605.00.
190 220079870 - \$114,060.00, \$0.00, \$30,235.00, \$144,295.00.
191 220083460 - \$15,100.00, \$0.00, \$0.00, \$15,100.00.
192 220077215 - \$12,845.00, \$94,435.00, \$0.00, \$107,280.00.
194 220150729 - \$41,635.00, \$167,295.00, \$0.00, \$208,930.00.
195 220006695 - \$18,000.00, \$78,530.00, \$0.00, \$96,530.00.
196 220081654 - \$13,430.00, \$120,210.00, \$0.00, \$133,640.00.
200 220072337 - \$144,650.00, \$82,400.00, \$50,070.00, \$277,120.00.
203 220075727 - \$13,965.00, \$62,480.00, \$0.00, \$76,445.00.
207 220074380 - \$7,610.00, \$81,315.00, \$0.00, \$88,925.00.
208 220079684 - \$35,765.00, \$89,525.00, \$1,990.00, \$127,280.00.
209 220074887 - \$18,530.00, \$38,135.00, \$0.00, \$56,665.00.
210 220001979 - \$1,900.00, \$0.00, \$0.00, \$1,900.00.
211 220078270 - \$27,415.00, \$21,420.00, \$7,890.00, \$56,725.00.
212 220011532 - \$3,670.00, \$19,305.00, \$0.00, \$22,975.00.
213 220086885 - \$19,015.00, \$85,765.00, \$0.00, \$104,780.00.
214 220084874 - \$135,415.00, \$67,510.00, \$6,525.00, \$209,450.00.
215 220034087 - \$29,900.00, \$25,675.00, \$0.00, \$55,575.00.
216 220179050 - \$12,455.00, \$50,780.00, \$0.00, \$63,235.00.
217 220197067 - \$21,975.00, \$23,670.00, \$2,270.00, \$47,915.00.
218 220165998 - \$0.00, \$9,980.00, \$0.00, \$9,980.00.
219 220149089 - \$19,925.00, \$160,300.00, \$0.00, \$180,225.00.
220 220171963 - \$13,125.00, \$92,960.00, \$0.00, \$106,085.00.
221 220074305 - \$12,760.00, \$75,705.00, \$0.00, \$88,465.00.
222 220198985 - \$18,955.00, \$175,095.00, \$0.00, \$194,050.00.
223 220198721 - \$19,575.00, \$175,395.00, \$0.00, \$194,970.00.
224 220084777 - \$86,650.00, \$2,860.00, \$1,250.00, \$90,760.00.
225 220067953 - \$9,800.00, \$106,445.00, \$0.00, \$116,245.00.
226 220036632 - \$9,370.00, \$63,490.00, \$0.00, \$72,860.00.
227 220079226 - \$21,255.00, \$32,580.00, \$0.00, \$53,835.00.
228 220056919 - DISMISS, DISMISS, DISMISS, DISMISS.
230 220171599 - \$23,305.00, \$110,095.00, \$28,575.00, \$161,975.00.
231 220087407 - \$144,485.00, \$103,330.00, \$58,960.00, \$306,775.00.
232 220170975 - \$32,225.00, \$71,845.00, \$40,510.00, \$144,580.00.
233 220209987 - \$42,060.00, \$153,390.00, \$0.00, \$195,450.00.
236 220206155 - \$13,960.00, \$13,485.00, \$0.00, \$27,445.00.
237 220057397 - \$194,000.00, \$1,098,035.00, \$0.00, \$1,292,035.00.
238 220136149 - \$26,220.00, \$203,120.00, \$0.00, \$229,340.00.
239 220196451 - \$19,120.00, \$62,670.00, \$0.00, \$81,790.00.
241 220171025 - \$12,985.00, \$34,550.00, \$0.00, \$47,535.00.
242 220152136 - \$10,020.00, \$17,365.00, \$0.00, \$27,385.00.
243 220077258 - \$67,885.00, \$78,785.00, \$5,750.00, \$152,420.00.
244 220063540 - \$94,800.00, \$141,875.00, \$0.00, \$236,675.00.
245 220027048 - \$9,370.00, \$52,895.00, \$0.00, \$62,265.00.
247 220075859 - \$193,475.00, \$74,485.00, \$4,920.00, \$272,880.00.
249 220152381 - \$13,940.00, \$0.00, \$0.00, \$13,940.00.
250 220210268 - \$2,250.00, \$41,350.00, \$0.00, \$43,600.00.
251 220077231 - \$28,785.00, \$90,130.00, \$0.00, \$118,915.00.
252 220079129 - \$23,250.00, \$107,705.00, \$0.00, \$130,955.00.
253 220070903 - \$610,865.00, \$6,639,155.00, \$0.00, \$7,250,020.00.
254 220044260 - \$16,615.00, \$76,500.00, \$0.00, \$93,115.00.
255 220089345 - \$20,305.00, \$129,090.00, \$0.00, \$149,395.00.
256 220138346 - \$15,190.00, \$166,935.00, \$0.00, \$182,125.00.
258 220180253 - \$17,690.00, \$204,840.00, \$0.00, \$222,530.00.
259 220058474 - \$45,800.00, \$24,775.00, \$18,120.00, \$88,695.00.
261 220082049 - \$180,155.00, \$7,820.00, \$975.00, \$188,950.00.
262 220009651 - \$14,175.00, \$41,110.00, \$0.00, \$55,285.00.
263 220163979 - \$0.00, \$52,580.00, \$0.00, \$52,580.00.
264 220075700 - \$11,700.00, \$46,760.00, \$0.00, \$58,460.00.
265 220094632 - \$17,935.00, \$54,080.00, \$0.00, \$72,015.00.
266 220089299 - \$20,185.00, \$129,090.00, \$0.00, \$149,275.00.
267 220043248 - \$9,230.00, \$97,700.00, \$0.00, \$106,930.00.
269 220077827 - \$18,125.00, \$64,660.00, \$0.00, \$82,785.00.
270 220068267 - \$10,050.00, \$124,680.00, \$0.00, \$134,730.00.
271 220006407 - \$3,155.00, \$73,660.00, \$0.00, \$76,815.00.
272 220164673 - \$19,120.00, \$145,625.00, \$0.00, \$164,745.00.
273 220074577 - \$130,480.00, \$64,200.00, \$1,240.00, \$195,920.00.
275 220010900 - \$14,175.00, \$30,000.00, \$0.00, \$44,175.00.
276 220068895 - \$39,370.00, \$104,825.00, \$4,015.00, \$148,210.00.
277 220142866 - \$27,035.00, \$152,065.00, \$0.00, \$179,100.00.
278 220054061 - \$9,980.00, \$186,480.00, \$0.00, \$196,460.00.
279 220043124 - \$10,290.00, \$203,925.00, DISMISS, \$214,215.00.
280 220043205 - \$9,370.00, \$0.00, DISMISS, \$9,370.00.
281 220084084 - \$20,425.00, \$98,160.00, \$0.00, \$118,585.00.
282 220061874 - \$30,080.00, \$8,185.00, \$0.00, \$38,265.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

283 220075832 - \$301,920.00, \$59,205.00, \$1,910.00, \$363,035.00.
284 220059098 - \$14,120.00, \$48,095.00, \$0.00, \$62,215.00.
285 220141916 - \$6,590.00, \$24,235.00, \$0.00, \$30,825.00.
286 220078882 - \$156,380.00, \$43,440.00, \$6,780.00, \$206,600.00.
287 220039151 - \$21,180.00, \$98,315.00, \$0.00, \$119,495.00.
288 220006040 - \$5,700.00, \$218,000.00, \$0.00, \$223,700.00.
289 220198837 - \$11,925.00, \$78,395.00, \$0.00, \$90,320.00.
290 220086648 - \$36,895.00, \$96,060.00, \$0.00, \$132,955.00.
291 220075123 - \$79,605.00, \$298,855.00, \$12,200.00, \$390,660.00.
292 220085102 - \$26,445.00, \$127,370.00, \$0.00, \$153,815.00.
293 220080305 - \$52,805.00, \$81,840.00, \$19,105.00, \$153,750.00.
294 220081042 - \$97,580.00, \$34,290.00, \$4,500.00, \$136,370.00.
295 220081565 - \$187,195.00, \$54,625.00, \$20,020.00, \$261,840.00.
296 220090580 - \$15,850.00, \$108,955.00, \$0.00, \$124,805.00.
297 220072779 - \$4,550.00, \$45,000.00, \$0.00, \$49,550.00.
298 220154376 - \$25,000.00, \$130,300.00, \$0.00, \$155,300.00.
299 220073082 - \$84,060.00, \$47,410.00, \$5,375.00, \$136,845.00.
300 220066280 - \$9,030.00, \$56,530.00, \$0.00, \$65,560.00.
301 220041113 - \$13,125.00, \$183,275.00, \$0.00, \$196,400.00.
302 220145598 - \$21,015.00, \$251,825.00, \$0.00, \$272,840.00.
303 220071381 - \$11,690.00, \$74,995.00, \$0.00, \$86,685.00.
304 220123616 - \$19,120.00, \$32,290.00, \$0.00, \$51,410.00.
307 220058946 - \$56,890.00, \$67,985.00, \$450.00, \$125,325.00.
308 220084408 - \$16,750.00, \$59,045.00, \$0.00, \$75,795.00.
309 220079307 - \$48,410.00, \$151,370.00, \$4,860.00, \$204,640.00.
310 220080380 - \$21,480.00, \$107,280.00, \$1,050.00, \$129,810.00.
312 220080178 - \$62,255.00, \$166,100.00, \$12,165.00, \$240,520.00.
313 220090955 - \$17,225.00, \$179,880.00, \$0.00, \$197,105.00.
314 220084572 - \$14,630.00, \$70,395.00, \$0.00, \$85,025.00.
317 220063427 - \$46,545.00, \$0.00, \$0.00, \$46,545.00.
318 220064547 - \$3,805.00, \$0.00, \$0.00, \$3,805.00.
319 220064563 - \$74,200.00, \$0.00, \$0.00, \$74,200.00.
320 220064903 - \$96,905.00, \$0.00, \$0.00, \$96,905.00.
322 220063591 - \$49,425.00, \$0.00, \$0.00, \$49,425.00.
323 220064482 - \$55,310.00, \$0.00, \$0.00, \$55,310.00.
324 220064660 - \$91,590.00, \$0.00, \$0.00, \$91,590.00.
326 220073775 - \$11,170.00, \$70,220.00, \$0.00, \$81,390.00.
328 220059969 - \$11,170.00, \$151,050.00, \$0.00, \$162,220.00.
330 220177643 - \$19,915.00, \$126,570.00, \$0.00, \$146,485.00.
331 220089256 - \$167,030.00, \$66,015.00, \$8,315.00, \$241,360.00.
332 220136793 - \$11,500.00, \$0.00, \$0.00, \$11,500.00.
335 220146314 - \$32,520.00, \$0.00, \$0.00, \$32,520.00.
337 220091013 - \$17,335.00, \$26,425.00, \$100.00, \$43,860.00.
339 220073864 - \$82,555.00, \$94,555.00, \$0.00, \$177,110.00.
340 220073945 - \$82,755.00, \$54,750.00, \$1,385.00, \$138,890.00.
341 220058938 - \$25,045.00, \$13,200.00, \$0.00, \$38,245.00.
345 220091633 - \$149,330.00, \$1,355.00, \$1,185.00, \$151,870.00.
349 220177201 - \$19,440.00, \$96,520.00, \$0.00, \$115,960.00.
352 220137579 - \$2,340.00, \$0.00, \$0.00, \$2,340.00.
353 220067465 - \$61,055.00, \$80,740.00, \$415.00, \$142,210.00.
355 220210500 - \$16,810.00, \$243,120.00, \$10,595.00, \$270,525.00.
356 220078459 - \$35,060.00, \$2,585.00, \$0.00, \$37,645.00.
359 220022976 - \$8,520.00, \$18,620.00, \$0.00, \$27,140.00.
363 220090920 - \$73,545.00, \$30,365.00, \$5,245.00, \$109,155.00.
365 220057796 - \$93,795.00, \$145,075.00, \$13,015.00, \$251,885.00.
377 220028524 - \$12,495.00, \$52,940.00, \$0.00, \$65,435.00.
378 220048088 - \$8,235.00, \$73,985.00, \$0.00, \$82,220.00.
380 220085471 - \$157,470.00, \$63,445.00, \$0.00, \$220,915.00.
383 220070059 - \$12,235.00, \$0.00, \$0.00, \$12,235.00.
385 220145792 - \$26,505.00, \$104,275.00, \$0.00, \$130,780.00.
387 220091048 - \$82,020.00, \$0.00, \$0.00, \$82,020.00.
388 220069883 - \$25,590.00, \$28,030.00, \$1,010.00, \$54,630.00.
392 220008442 - \$9,375.00, \$73,500.00, \$0.00, \$82,875.00.
394 220013950 - \$17,040.00, \$0.00, \$0.00, \$17,040.00.
396 220090645 - \$53,145.00, \$50,445.00, \$15,660.00, \$119,250.00.
397 220060851 - \$282,800.00, \$0.00, \$0.00, \$282,800.00.
398 220178356 - \$105,390.00, \$0.00, \$0.00, \$105,390.00.
399 220057931 - \$52,480.00, \$0.00, \$0.00, \$52,480.00.
400 220057753 - \$168,880.00, \$1,040.00, \$500.00, \$170,420.00.
401 220063435 - \$16,365.00, \$0.00, \$0.00, \$16,365.00.
402 220092710 - \$57,120.00, \$0.00, \$0.00, \$57,120.00.
403 220155372 - \$0.00, \$0.00, \$0.00, \$0.00.
415 220155828 - \$0.00, \$0.00, \$0.00, \$0.00.
422 220175276 - \$0.00, \$0.00, \$0.00, \$0.00.
433 220175799 - \$0.00, \$0.00, \$0.00, \$0.00.

BOARD OF EQUALIZATION

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437 220155461 - \$0.00, \$0.00, \$0.00, \$0.00.

Board Member Miller, seconded by Board Member Bousquet, to agree with the States Appraiser for Dakota County, the Assessor and the referee that the values be as follows to the following protests.

001 220066779 - \$19,950.00, \$105,625.00, \$0.00, \$125,575.00.
002 220177279 - \$42,055.00, \$114,705.00, \$0.00, \$156,760.00.
003 220075646 - \$17,935.00, \$88,750.00, \$0.00, \$106,685.00.
004 220073465 - \$15,000.00, \$172,135.00, \$0.00, \$187,135.00.
005 220179816 - \$0.00, \$12,975.00, \$0.00, \$12,975.00.
008 220063133 - \$130,240.00, \$48,570.00, \$6,355.00, \$185,165.00.
011 220083975 - \$23,040.00, \$53,730.00, \$12,035.00, \$88,805.00.
012 220123519 - \$24,040.00, \$121,595.00, \$0.00, \$145,635.00.
013 220089671 - \$127,745.00, \$92,305.00, \$155.00, \$220,205.00.
016 220001669 - \$1,625.00, \$23,145.00, \$0.00, \$24,770.00.
017 220154171 - \$0.00, \$59,325.00, \$0.00, \$59,325.00.
018 220059659 - \$29,405.00, \$83,035.00, \$0.00, \$112,440.00.
019 220175055 - \$0.00, \$5,715.00, \$0.00, \$5,715.00.
020 220177473 - \$19,120.00, \$91,040.00, \$0.00, \$110,160.00.
021 220033706 - \$7,100.00, \$84,140.00, \$0.00, \$91,240.00.
022 220057176 - \$156,810.00, \$32,900.00, \$2,385.00, \$192,095.00.
025 220206570 - \$11,135.00, \$98,335.00, \$0.00, \$109,470.00.
026 220124671 - \$20,900.00, \$58,360.00, \$0.00, \$79,260.00.
027 220040559 - \$8,520.00, \$75,575.00, \$0.00, \$84,095.00.
028 220080801 - \$22,675.00, \$120,470.00, \$0.00, \$143,145.00.
029 220082138 - \$58,920.00, \$37,735.00, \$2,390.00, \$99,045.00.
030 220037825 - \$19,690.00, \$43,475.00, \$0.00, \$63,165.00.
031 220197458 - \$12,760.00, \$63,410.00, \$0.00, \$76,170.00.
032 220155755 - \$23,995.00, \$0.00, \$0.00, \$23,995.00.
033 220086370 - \$17,935.00, \$81,860.00, \$0.00, \$99,795.00.
035 220068925 - \$9,600.00, \$99,005.00, \$0.00, \$108,605.00.
036 220075514 - \$16,835.00, \$102,725.00, \$0.00, \$119,560.00.
037 220163294 - \$18,170.00, \$46,320.00, \$0.00, \$64,490.00.
038 220069778 - \$53,970.00, \$49,705.00, \$0.00, \$103,675.00.
040 220177422 - \$29,040.00, \$167,060.00, \$0.00, \$196,100.00.
041 220185360 - \$0.00, \$2,410.00, \$0.00, \$2,410.00.
042 220152349 - \$32,860.00, \$146,195.00, \$0.00, \$179,055.00.
043 220057710 - \$23,990.00, \$97,175.00, \$0.00, \$121,165.00.
044 220018073 - \$8,520.00, \$47,330.00, \$0.00, \$55,850.00.
045 220074712 - \$70,645.00, \$127,330.00, \$19,335.00, \$217,310.00.
046 220074542 - \$162,225.00, \$126,390.00, \$0.00, \$288,615.00.
047 220081174 - \$13,960.00, \$86,670.00, \$0.00, \$100,630.00.
048 220075271 - \$17,830.00, \$254,785.00, \$0.00, \$272,615.00.
049 220136807 - \$11,355.00, \$0.00, \$0.00, \$11,355.00.
050 220136890 - \$21,200.00, \$95,030.00, \$0.00, \$116,230.00.
051 220147213 - \$30,310.00, \$158,920.00, \$0.00, \$189,230.00.
052 220059624 - \$10,040.00, \$56,755.00, \$0.00, \$66,795.00.
053 220085064 - \$17,345.00, \$46,235.00, \$0.00, \$63,580.00.
054 220088381 - \$18,450.00, \$57,890.00, \$0.00, \$76,340.00.
055 220177333 - \$41,425.00, \$181,250.00, \$0.00, \$222,675.00.
056 220149291 - \$21,990.00, \$89,975.00, \$0.00, \$111,965.00.
057 220089094 - \$14,520.00, \$101,110.00, \$0.00, \$115,630.00.
060 220089000 - \$137,015.00, \$0.00, \$4,080.00, \$141,095.00.
063 220136718 - \$22,800.00, \$121,910.00, \$0.00, \$144,710.00.
064 220076537 - \$51,910.00, \$12,770.00, \$235.00, \$64,915.00.
066 220090327 - \$13,960.00, \$14,760.00, \$0.00, \$28,720.00.
067 220196893 - \$12,960.00, \$139,185.00, \$0.00, \$152,145.00.
069 220075190 - \$16,750.00, \$180,225.00, \$0.00, \$196,975.00.
074 220061475 - \$16,025.00, \$350.00, \$1,335.00, \$17,710.00.
075 220151075 - \$24,000.00, \$131,655.00, \$0.00, \$155,655.00.
076 220056447 - \$24,140.00, \$78,085.00, \$0.00, \$102,225.00.
077 220068054 - \$11,265.00, \$74,815.00, \$0.00, \$86,080.00.
078 220081778 - \$11,170.00, \$40,320.00, \$0.00, \$51,490.00.
079 220057354 - WITHDREW PROTEST, , , \$0.00.
080 220171793 - \$20,705.00, \$23,665.00, \$0.00, \$44,370.00.
081 220076227 - \$13,960.00, \$71,125.00, \$0.00, \$85,085.00.
082 220085633 - \$11,670.00, \$124,790.00, \$0.00, \$136,460.00.
083 220094543 - \$17,655.00, \$98,785.00, \$0.00, \$116,440.00.
084 220085579 - \$28,435.00, \$96,880.00, \$0.00, \$125,315.00.
086 220000603 - \$2,000.00, \$34,285.00, \$0.00, \$36,285.00.
088 220074216 - \$10,895.00, \$96,075.00, \$0.00, \$106,970.00.
090 220070679 - \$87,045.00, \$0.00, \$1,510.00, \$88,555.00.
091 220157499 - \$970.00, \$0.00, \$0.00, \$970.00.
092 220161984 - \$970.00, \$0.00, \$0.00, \$970.00.
093 220162247 - \$970.00, \$0.00, \$0.00, \$970.00.
094 220161542 - \$970.00, \$0.00, \$0.00, \$970.00.

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095 220161194 - \$970.00, \$0.00, \$0.00, \$970.00.
096 220162344 - \$970.00, \$0.00, \$0.00, \$970.00.
097 220157324 - \$970.00, \$0.00, \$0.00, \$970.00.
098 220157405 - \$970.00, \$0.00, \$0.00, \$970.00.
099 220161976 - \$970.00, \$0.00, \$0.00, \$970.00.
100 220161615 - \$970.00, \$0.00, \$0.00, \$970.00.
101 220161887 - \$970.00, \$0.00, \$0.00, \$970.00.
102 220161380 - \$970.00, \$0.00, \$0.00, \$970.00.
103 220161402 - \$970.00, \$0.00, \$0.00, \$970.00.
104 220161712 - \$970.00, \$0.00, \$0.00, \$970.00.
105 220157154 - \$970.00, \$0.00, \$0.00, \$970.00.
106 220157227 - \$970.00, \$0.00, \$0.00, \$970.00.
107 220162069 - \$970.00, \$0.00, \$0.00, \$970.00.
108 220087555 - \$38,700.00, \$69,545.00, \$31,510.00, \$139,755.00.
112 220112460 - \$0.00, \$7,745.00, \$0.00, \$7,745.00.
114 220182922 - \$0.00, \$3,490.00, \$0.00, \$3,490.00.
115 220087792 - \$24,640.00, \$116,930.00, \$0.00, \$141,570.00.
116 220070636 - \$12,010.00, \$113,490.00, \$9,295.00, \$134,795.00.
117 220070806 - \$121,355.00, \$66,815.00, \$0.00, \$188,170.00.
118 220026998 - \$36,550.00, \$16,255.00, \$0.00, \$52,805.00.
120 220023077 - \$3,990.00, \$0.00, \$0.00, \$3,990.00.
121 220167133 - \$8,655.00, \$0.00, \$0.00, \$8,655.00.
122 220210306 - \$5,000.00, \$0.00, \$0.00, \$5,000.00.
124 220170878 - \$21,280.00, \$127,385.00, \$0.00, \$148,665.00.
125 220075018 - \$17,345.00, \$185,820.00, \$0.00, \$203,165.00.
126 220005877 - \$1,900.00, \$49,775.00, \$0.00, \$51,675.00.
127 220030812 - \$18,200.00, \$62,985.00, \$0.00, \$81,185.00.
128 220143900 - \$0.00, \$15,075.00, \$0.00, \$15,075.00.
129 220033722 - \$17,930.00, \$92,705.00, \$0.00, \$110,635.00.
131 220011613 - \$3,425.00, \$0.00, \$0.00, \$3,425.00.
132 220075808 - \$12,145.00, \$85,755.00, \$0.00, \$97,900.00.
133 220091625 - \$36,605.00, \$93,190.00, \$6,255.00, \$136,050.00.
135 220149038 - \$65,350.00, \$120,565.00, \$6,520.00, \$192,435.00.
136 220076936 - \$13,015.00, \$61,670.00, \$0.00, \$74,685.00.
137 220006008 - \$3,800.00, \$117,185.00, \$0.00, \$120,985.00.
139 220169659 - \$24,145.00, \$181,345.00, \$0.00, \$205,490.00.
140 220173265 - \$39,390.00, \$136,460.00, \$0.00, \$175,850.00.
141 220087237 - \$37,275.00, \$142,290.00, \$46,700.00, \$226,265.00.
142 220173834 - \$8,520.00, \$99,600.00, \$0.00, \$108,120.00.
143 220077320 - \$73,175.00, \$80,360.00, \$0.00, \$153,535.00.
144 220009910 - \$21,675.00, \$65,855.00, \$0.00, \$87,530.00.
145 220149321 - \$20,365.00, \$165,930.00, \$0.00, \$186,295.00.
146 220133972 - \$0.00, \$15,320.00, \$0.00, \$15,320.00.
147 220068747 - \$11,750.00, \$0.00, \$0.00, \$11,750.00.
148 220010056 - \$14,175.00, \$5,000.00, \$0.00, \$19,175.00.
150 220072795 - \$112,390.00, \$77,340.00, \$95.00, \$189,825.00.
153 220075794 - \$11,170.00, \$88,900.00, \$0.00, \$100,070.00.
155 220076340 - \$24,720.00, \$98,455.00, \$0.00, \$123,175.00.
156 220084653 - \$13,570.00, \$106,750.00, \$0.00, \$120,320.00.
157 220132771 - \$10,390.00, \$169,160.00, \$0.00, \$179,550.00.
158 220083088 - \$288,645.00, \$0.00, \$9,650.00, \$298,295.00.
161 220081239 - \$27,995.00, \$107,010.00, \$1,480.00, \$136,485.00.
164 220059861 - \$13,515.00, \$83,590.00, \$0.00, \$97,105.00.
167 220000131 - \$3,000.00, \$75,845.00, \$0.00, \$78,845.00.
168 220078696 - \$88,605.00, \$82,705.00, \$0.00, \$171,310.00.
169 220027277 - \$5,425.00, \$37,535.00, \$0.00, \$42,960.00.
170 220089264 - \$86,940.00, \$77,725.00, \$1,060.00, \$165,725.00.
173 220084939 - \$22,675.00, \$150,890.00, \$0.00, \$173,565.00.
174 220063621 - \$93,935.00, \$45,030.00, \$365.00, \$139,330.00.
178 220017492 - \$5,965.00, \$32,875.00, \$0.00, \$38,840.00.
180 220087636 - \$36,895.00, \$196,535.00, \$0.00, \$233,430.00.
181 220068062 - \$17,600.00, \$107,360.00, \$0.00, \$124,960.00.
183 220060894 - \$25,590.00, \$91,065.00, \$0.00, \$116,655.00.
184 220073791 - \$254,320.00, \$5,210.00, \$975.00, \$260,505.00.
185 220001812 - \$5,020.00, \$126,945.00, \$0.00, \$131,965.00.
189 220083711 - \$15,075.00, \$40,530.00, \$0.00, \$55,605.00.
190 220079870 - \$114,060.00, \$0.00, \$30,235.00, \$144,295.00.
191 220083460 - \$15,100.00, \$0.00, \$0.00, \$15,100.00.
192 220077215 - \$12,845.00, \$94,435.00, \$0.00, \$107,280.00.
194 220150729 - \$41,635.00, \$167,295.00, \$0.00, \$208,930.00.
195 220006695 - \$18,000.00, \$78,530.00, \$0.00, \$96,530.00.
196 220081654 - \$13,430.00, \$120,210.00, \$0.00, \$133,640.00.
200 220072337 - \$144,650.00, \$82,400.00, \$50,070.00, \$277,120.00.
203 220075727 - \$13,965.00, \$62,480.00, \$0.00, \$76,445.00.
207 220074380 - \$7,610.00, \$81,315.00, \$0.00, \$88,925.00.

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208 220079684 - \$35,765.00, \$89,525.00, \$1,990.00, \$127,280.00.
209 220074887 - \$18,530.00, \$38,135.00, \$0.00, \$56,665.00.
210 220001979 - \$1,900.00, \$0.00, \$0.00, \$1,900.00.
211 220078270 - \$27,415.00, \$21,420.00, \$7,890.00, \$56,725.00.
212 220011532 - \$3,670.00, \$19,305.00, \$0.00, \$22,975.00.
213 220086885 - \$19,015.00, \$85,765.00, \$0.00, \$104,780.00.
214 220084874 - \$135,415.00, \$67,510.00, \$6,525.00, \$209,450.00.
215 220034087 - \$29,900.00, \$25,675.00, \$0.00, \$55,575.00.
216 220179050 - \$12,455.00, \$50,780.00, \$0.00, \$63,235.00.
217 220197067 - \$21,975.00, \$23,670.00, \$2,270.00, \$47,915.00.
218 220165998 - \$0.00, \$9,980.00, \$0.00, \$9,980.00.
219 220149089 - \$19,925.00, \$160,300.00, \$0.00, \$180,225.00.
220 220171963 - \$13,125.00, \$92,960.00, \$0.00, \$106,085.00.
221 220074305 - \$12,760.00, \$75,705.00, \$0.00, \$88,465.00.
222 220198985 - \$18,955.00, \$175,095.00, \$0.00, \$194,050.00.
223 220198721 - \$19,575.00, \$175,395.00, \$0.00, \$194,970.00.
224 220084777 - \$86,650.00, \$2,860.00, \$1,250.00, \$90,760.00.
225 220067953 - \$9,800.00, \$106,445.00, \$0.00, \$116,245.00.
226 220036632 - \$9,370.00, \$63,490.00, \$0.00, \$72,860.00.
227 220079226 - \$21,255.00, \$32,580.00, \$0.00, \$53,835.00.
228 220056919 - DISMISS, DISMISS, DISMISS, DISMISS.
230 220171599 - \$23,305.00, \$110,095.00, \$28,575.00, \$161,975.00.
231 220087407 - \$144,485.00, \$103,330.00, \$58,960.00, \$306,775.00.
232 220170975 - \$32,225.00, \$71,845.00, \$40,510.00, \$144,580.00.
233 220209987 - \$42,060.00, \$153,390.00, \$0.00, \$195,450.00.
236 220206155 - \$13,960.00, \$13,485.00, \$0.00, \$27,445.00.
237 220057397 - \$194,000.00, \$1,098,035.00, \$0.00, \$1,292,035.00.
238 220136149 - \$26,220.00, \$203,120.00, \$0.00, \$229,340.00.
239 220196451 - \$19,120.00, \$62,670.00, \$0.00, \$81,790.00.
241 220171025 - \$12,985.00, \$34,550.00, \$0.00, \$47,535.00.
242 220152136 - \$10,020.00, \$17,365.00, \$0.00, \$27,385.00.
243 220077258 - \$67,885.00, \$78,785.00, \$5,750.00, \$152,420.00.
244 220063540 - \$94,800.00, \$141,875.00, \$0.00, \$236,675.00.
245 220027048 - \$9,370.00, \$52,895.00, \$0.00, \$62,265.00.
247 220075859 - \$193,475.00, \$74,485.00, \$4,920.00, \$272,880.00.
249 220152381 - \$13,940.00, \$0.00, \$0.00, \$13,940.00.
250 220210268 - \$2,250.00, \$41,350.00, \$0.00, \$43,600.00.
251 220077231 - \$28,785.00, \$90,130.00, \$0.00, \$118,915.00.
252 220079129 - \$23,250.00, \$107,705.00, \$0.00, \$130,955.00.
253 220070903 - \$610,865.00, \$6,639,155.00, \$0.00, \$7,250,020.00.
254 220044260 - \$16,615.00, \$76,500.00, \$0.00, \$93,115.00.
255 220089345 - \$20,305.00, \$129,090.00, \$0.00, \$149,395.00.
256 220138346 - \$15,190.00, \$166,935.00, \$0.00, \$182,125.00.
258 220180253 - \$17,690.00, \$204,840.00, \$0.00, \$222,530.00.
259 220058474 - \$45,800.00, \$24,775.00, \$18,120.00, \$88,695.00.
261 220082049 - \$180,155.00, \$7,820.00, \$975.00, \$188,950.00.
262 220009651 - \$14,175.00, \$41,110.00, \$0.00, \$55,285.00.
263 220163979 - \$0.00, \$52,580.00, \$0.00, \$52,580.00.
264 220075700 - \$11,700.00, \$46,760.00, \$0.00, \$58,460.00.
265 220094632 - \$17,935.00, \$54,080.00, \$0.00, \$72,015.00.
266 220089299 - \$20,185.00, \$129,090.00, \$0.00, \$149,275.00.
267 220043248 - \$9,230.00, \$97,700.00, \$0.00, \$106,930.00.
269 220077827 - \$18,125.00, \$64,660.00, \$0.00, \$82,785.00.
270 220068267 - \$10,050.00, \$124,680.00, \$0.00, \$134,730.00.
271 220006407 - \$3,155.00, \$73,660.00, \$0.00, \$76,815.00.
272 220164673 - \$19,120.00, \$145,625.00, \$0.00, \$164,745.00.
273 220074577 - \$130,480.00, \$64,200.00, \$1,240.00, \$195,920.00.
275 220010900 - \$14,175.00, \$30,000.00, \$0.00, \$44,175.00.
276 220068895 - \$39,370.00, \$104,825.00, \$4,015.00, \$148,210.00.
277 220142866 - \$27,035.00, \$152,065.00, \$0.00, \$179,100.00.
278 220054061 - \$9,980.00, \$186,480.00, \$0.00, \$196,460.00.
279 220043124 - \$10,290.00, \$203,925.00, DISMISS, \$214,215.00.
280 220043205 - \$9,370.00, \$0.00, DISMISS, \$9,370.00.
281 220084084 - \$20,425.00, \$98,160.00, \$0.00, \$118,585.00.
282 220061874 - \$30,080.00, \$8,185.00, \$0.00, \$38,265.00.
283 220075832 - \$301,920.00, \$59,205.00, \$1,910.00, \$363,035.00.
284 220059098 - \$14,120.00, \$48,095.00, \$0.00, \$62,215.00.
285 220141916 - \$6,590.00, \$24,235.00, \$0.00, \$30,825.00.
286 220078882 - \$156,380.00, \$43,440.00, \$6,780.00, \$206,600.00.
287 220039151 - \$21,180.00, \$98,315.00, \$0.00, \$119,495.00.
288 220006040 - \$5,700.00, \$218,000.00, \$0.00, \$223,700.00.
289 220198837 - \$11,925.00, \$78,395.00, \$0.00, \$90,320.00.
290 220086648 - \$36,895.00, \$96,060.00, \$0.00, \$132,955.00.
291 220075123 - \$79,605.00, \$298,855.00, \$12,200.00, \$390,660.00.
292 220085102 - \$26,445.00, \$127,370.00, \$0.00, \$153,815.00.

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293 220080305 - \$52,805.00, \$81,840.00, \$19,105.00, \$153,750.00.
294 220081042 - \$97,580.00, \$34,290.00, \$4,500.00, \$136,370.00.
295 220081565 - \$187,195.00, \$54,625.00, \$20,020.00, \$261,840.00.
296 220090580 - \$15,850.00, \$108,955.00, \$0.00, \$124,805.00.
297 220072779 - \$4,550.00, \$45,000.00, \$0.00, \$49,550.00.
298 220154376 - \$25,000.00, \$130,300.00, \$0.00, \$155,300.00.
299 220073082 - \$84,060.00, \$47,410.00, \$5,375.00, \$136,845.00.
300 220066280 - \$9,030.00, \$56,530.00, \$0.00, \$65,560.00.
301 220041113 - \$13,125.00, \$183,275.00, \$0.00, \$196,400.00.
302 220145598 - \$21,015.00, \$251,825.00, \$0.00, \$272,840.00.
303 220071381 - \$11,690.00, \$74,995.00, \$0.00, \$86,685.00.
304 220123616 - \$19,120.00, \$32,290.00, \$0.00, \$51,410.00.
307 220058946 - \$56,890.00, \$67,985.00, \$450.00, \$125,325.00.
308 220084408 - \$16,750.00, \$59,045.00, \$0.00, \$75,795.00.
309 220079307 - \$48,410.00, \$151,370.00, \$4,860.00, \$204,640.00.
310 220080380 - \$21,480.00, \$107,280.00, \$1,050.00, \$129,810.00.
312 220080178 - \$62,255.00, \$166,100.00, \$12,165.00, \$240,520.00.
313 220090955 - \$17,225.00, \$179,880.00, \$0.00, \$197,105.00.
314 220084572 - \$14,630.00, \$70,395.00, \$0.00, \$85,025.00.
317 220063427 - \$46,545.00, \$0.00, \$0.00, \$46,545.00.
318 220064547 - \$3,805.00, \$0.00, \$0.00, \$3,805.00.
319 220064563 - \$74,200.00, \$0.00, \$0.00, \$74,200.00.
320 220064903 - \$96,905.00, \$0.00, \$0.00, \$96,905.00.
322 220063591 - \$49,425.00, \$0.00, \$0.00, \$49,425.00.
323 220064482 - \$55,310.00, \$0.00, \$0.00, \$55,310.00.
324 220064660 - \$91,590.00, \$0.00, \$0.00, \$91,590.00.
326 220073775 - \$11,170.00, \$70,220.00, \$0.00, \$81,390.00.
328 220059969 - \$11,170.00, \$151,050.00, \$0.00, \$162,220.00.
330 220177643 - \$19,915.00, \$126,570.00, \$0.00, \$146,485.00.
331 220089256 - \$167,030.00, \$66,015.00, \$8,315.00, \$241,360.00.
332 220136793 - \$11,500.00, \$0.00, \$0.00, \$11,500.00.
335 220146314 - \$32,520.00, \$0.00, \$0.00, \$32,520.00.
337 220091013 - \$17,335.00, \$26,425.00, \$100.00, \$43,860.00.
339 220073864 - \$82,555.00, \$94,555.00, \$0.00, \$177,110.00.
340 220073945 - \$82,755.00, \$54,750.00, \$1,385.00, \$138,890.00.
341 220058938 - \$25,045.00, \$13,200.00, \$0.00, \$38,245.00.
345 220091633 - \$149,330.00, \$1,355.00, \$1,185.00, \$151,870.00.
349 220177201 - \$19,440.00, \$96,520.00, \$0.00, \$115,960.00.
352 220137579 - \$2,340.00, \$0.00, \$0.00, \$2,340.00.
353 220067465 - \$61,055.00, \$80,740.00, \$415.00, \$142,210.00.
355 220210500 - \$16,810.00, \$243,120.00, \$10,595.00, \$270,525.00.
356 220078459 - \$35,060.00, \$2,585.00, \$0.00, \$37,645.00.
359 220022976 - \$8,520.00, \$18,620.00, \$0.00, \$27,140.00.
363 220090920 - \$73,545.00, \$30,365.00, \$5,245.00, \$109,155.00.
365 220057796 - \$93,795.00, \$145,075.00, \$13,015.00, \$251,885.00.
377 220028524 - \$12,495.00, \$52,940.00, \$0.00, \$65,435.00.
378 220048088 - \$8,235.00, \$73,985.00, \$0.00, \$82,220.00.
380 220085471 - \$157,470.00, \$63,445.00, \$0.00, \$220,915.00.
383 220070059 - \$12,235.00, \$0.00, \$0.00, \$12,235.00.
385 220145792 - \$26,505.00, \$104,275.00, \$0.00, \$130,780.00.
387 220091048 - \$82,020.00, \$0.00, \$0.00, \$82,020.00.
388 220069883 - \$25,590.00, \$28,030.00, \$1,010.00, \$54,630.00.
392 220008442 - \$9,375.00, \$73,500.00, \$0.00, \$82,875.00.
394 220013950 - \$17,040.00, \$0.00, \$0.00, \$17,040.00.
396 220090645 - \$53,145.00, \$50,445.00, \$15,660.00, \$119,250.00.
397 220060851 - \$282,800.00, \$0.00, \$0.00, \$282,800.00.
398 220178356 - \$105,390.00, \$0.00, \$0.00, \$105,390.00.
399 220057931 - \$52,480.00, \$0.00, \$0.00, \$52,480.00.
400 220057753 - \$168,880.00, \$1,040.00, \$500.00, \$170,420.00.
401 220063435 - \$16,365.00, \$0.00, \$0.00, \$16,365.00.
402 220092710 - \$57,120.00, \$0.00, \$0.00, \$57,120.00.
403 220155372 - \$0.00, \$0.00, \$0.00, \$0.00.
415 220155828 - \$0.00, \$0.00, \$0.00, \$0.00.
422 220175276 - \$0.00, \$0.00, \$0.00, \$0.00.
433 220175799 - \$0.00, \$0.00, \$0.00, \$0.00.
437 220155461 - \$0.00, \$0.00, \$0.00, \$0.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 138, Parcel number 220036918.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$18,745.00, the improvements to be valued at \$20,645.00, the outbuildings to be valued at \$0.00 for a total value of \$39,390.00.

The referee recommended the land to be valued at \$18,745.00, the improvements to be valued at \$20,255.00, the outbuildings to be valued at \$0.00 for a total value of \$39,000.00.

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Board member MILLER moved, seconded by Board member BOUSQUET, to value the land at \$18,745.00, the improvements to be valued at \$20,645.00, to value the outbuildings at \$0.00, for a total valuation of \$39,390.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 342, Parcel number 220034419.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$16,360.00, the improvements to be valued at \$42,565.00, the outbuildings to be valued at \$0.00 for a total value of \$58,925.00.

The referee recommended the land to be valued at \$16,360.00, the improvements to be valued at \$40,000.00, the outbuildings to be valued at \$0.00 for a total value of \$56,360.00.

Board member BOUSQUET moved, seconded by Board member HARTNETT, to value the land at \$16,360.00, the improvements to be valued at \$42,565.00, to value the outbuildings at \$0.00, for a total valuation of \$58,925.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 351, Parcel number 220005001.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$4,800.00, the improvements to be valued at \$78,135.00, the outbuildings to be valued at \$0.00 for a total value of \$82,935.00.

The referee recommended the land to be valued at \$4,800.00, the improvements to be valued at \$72,700.00, the outbuildings to be valued at \$0.00 for a total value of \$77,500.00.

Board member HARTNETT moved, seconded by Board member BOUSQUET, to value the land at \$4,800.00, the improvements to be valued at \$78,135.00, to value the outbuildings at \$0.00, for a total valuation of \$82,935.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 240, Parcel number 220172021.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$15,760.00, the improvements to be valued at \$18,970.00, the outbuildings to be valued at \$0.00 for a total value of \$34,730.00.

The referee recommended the land to be valued at \$7,875.00, the improvements to be valued at \$18,970.00, the outbuildings to be valued at \$0.00 for a total value of \$26,845.00.

Board member MILLER moved, seconded by Board member BOUSQUET, to value the land at \$7,875.00, the improvements to be valued at \$18,970.00, to value the outbuildings at \$0.00, for a total valuation of \$26,845.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 179, Parcel number 220146624.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$5,680.00, the improvements to be valued at \$30,885.00, the outbuildings to be valued at \$0.00 for a total value of \$36,565.00.

The referee recommended the land to be valued at \$5,680.00, the improvements to be valued at \$2,500.00, the outbuildings to be valued at \$0.00 for a total value of \$8,180.00.

Board member BOUSQUET moved, seconded by Board member MILLER, to value the land at \$5,680.00, the improvements to be valued at \$2,500.00, to value the outbuildings at \$0.00, for a total valuation of \$8,180.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 166, Parcel number 220071608.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$52,000.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$52,000.00.

The referee recommended the land to be valued at \$39,000.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$39,000.00.

Board member BOUSQUET moved, seconded by Board member HARTNETT, to value the land at \$39,000.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$39,000.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 149, Parcel number 220000085.

The State's Appraiser for the Assessor's Office and the Assessor recommended to dismiss Protest 149 because no reason for request was stated on the protest.

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The referee recommended the land to be valued at \$5,680.00, the improvements to be valued at \$149,400.00, the outbuildings to be valued at \$0.00 for a total value of \$155,080.00.

Board member BOUSQUET moved, seconded by Board member HARTNETT, to dismiss Protest 149 because no reason for request was stated on the protest.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The State's Appraiser for the Assessor's Office and the Assessor recommended to dismiss Protests 278, 279 and 280 because no reason for request was stated on the protest.

Board member BOUSQUET moved, seconded by Board member Miller, to dismiss Protest 149 because no reason for request was stated on the protest.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 343, Parcel number 220035679.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$26,900.00, the improvements to be valued at \$92,280.00, the outbuildings to be valued at \$0.00 for a total value of \$119,180.00.

The referee recommended the land to be valued at \$26,900.00, the improvements to be valued at \$102,165.00, the outbuildings to be valued at \$0.00 for a total value of \$129,065.00.

Board member ENGEL moved, seconded by Board member BOUSQUET, to value the land at \$26,900.00, the improvements to be valued at \$102,165.00, to value the outbuildings at \$0.00, for a total valuation of \$129,065.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 165, Parcel number 220072515.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$22,800.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$22,800.00.

The referee recommended the land to be valued at \$17,100.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$17,100.00.

Board member HARTNETT moved, seconded by Board member MILLER, to value the land at \$17,100.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$17,100.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 186, Parcel number 220013918.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$28,350.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$28,350.00.

The referee recommended the land to be valued at \$18,710.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$18,710.00.

Board member HARTNETT moved, seconded by Board member MILLER, to value the land at \$28,350.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$28,350.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 187, Parcel number 220013810.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$28,350.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$28,350.00.

The referee recommended the land to be valued at \$18,710.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$18,710.00.

Board member HARTNETT moved, seconded by Board member MILLER, to value the land at \$28,350.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$28,350.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 188, Parcel number 220014256.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$28,350.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$28,350.00.

The referee recommended the land to be valued at \$18,710.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$18,710.00.

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Board member HARTNETT moved, seconded by Board member MILLER, to value the land at \$28,350.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$28,350.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 393, Parcel number 220010641.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$9,235.00, the improvements to be valued at \$55,070.00, the outbuildings to be valued at \$0.00 for a total value of \$64,305.00.

The referee recommended the land to be valued at \$2,500.00, the improvements to be valued at \$47,650.00, the outbuildings to be valued at \$0.00 for a total value of \$50,150.00.

Board member BOUSQUET moved, seconded by Board member HARTNETT, to value the land at \$9,235.00, the improvements to be valued at \$55,070.00, to value the outbuildings at \$0.00, for a total valuation of \$64,305.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 034, Parcel number 220153620.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$211,760.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$211,760.00.

The referee recommended the land to be valued at \$109,800.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$109,800.00.

Board member HARTNETT moved, seconded by Board member O'NEILL, to value the land at \$211,760.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$211,760.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 171, Parcel number 220091803.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$70,870.00, the improvements to be valued at \$31,120.00, the outbuildings to be valued at \$705.00 for a total value of \$102,695.00.

The referee recommended the land to be valued at \$70,870.00, the improvements to be valued at \$27,315.00, the outbuildings to be valued at \$0.00 for a total value of \$98,185.00.

Board member BOUSQUET moved, seconded by Board member HARTNETT, to value the land at \$70,870.00, the improvements to be valued at \$31,120.00, to value the outbuildings at \$705.00, for a total valuation of \$102,695.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 333, Parcel number 220087229.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$97,505.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$97,505.00.

The referee recommended the land to be valued at \$90,505.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$90,505.00.

Board member BOUSQUET moved, seconded by Board member O'NEILL, to value the land at \$97,505.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$97,505.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 316, Parcel number 220064997.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$77,885.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$77,885.00.

The referee recommended the land to be valued at \$77,885.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$77,885.00.

Board member BOUSQUET moved, seconded by Board member MILLER, to value the land at \$77,885.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$77,885.00. Board Member Engel voted NO

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- No. Motion Carried

The Board Of Equalization reviewed Protest number 367, Parcel number 220058059.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$95,740.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$95,740.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

The referee recommended the land to be valued at \$71,730.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$71,730.00.

Board member MILLER moved, seconded by Board member HARTNETT, to value the land at \$95,740.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$95,740.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 354, Parcel number 220180334.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$31,215.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$31,215.00.

The referee recommended the land to be valued at \$31,215.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$31,215.00.

Board member HARTNETT moved, seconded by Board member O'NEILL, to value the land at \$31,215.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$31,215.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 085, Parcel number 220070830.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$19,795.00, the improvements to be valued at \$92,845.00, the outbuildings to be valued at \$0.00 for a total value of \$112,640.00.

The referee recommended the land to be valued at \$47,645.00, the improvements to be valued at \$92,845.00, the outbuildings to be valued at \$0.00 for a total value of \$140,490.00.

Board member BOUSQUET moved, seconded by Board member HARTNETT, to value the land at \$19,795.00, the improvements to be valued at \$108,005.00, to value the outbuildings at \$0.00, for a total valuation of \$127,800.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 089, Parcel number 220178879.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$23,980.00, the improvements to be valued at \$119,160.00, the outbuildings to be valued at \$0.00 for a total value of \$143,140.00.

The referee recommended the land to be valued at \$23,980.00, the improvements to be valued at \$135,590.00, the outbuildings to be valued at \$0.00 for a total value of \$159,570.00.

Board member HARTNETT moved, seconded by Board member BOUSQUET, to value the land at \$23,980.00, the improvements to be valued at \$135,590.00, to value the outbuildings at \$0.00, for a total valuation of \$159,570.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 344, Parcel number 220148767.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$20,595.00, the improvements to be valued at \$139,775.00, the outbuildings to be valued at \$0.00 for a total value of \$160,370.00.

The referee recommended the land to be valued at \$17,550.00, the improvements to be valued at \$139,775.00, the outbuildings to be valued at \$0.00 for a total value of \$157,325.00.

Board member MILLER moved, seconded by Board member HARTNETT, to value the land at \$17,550.00, the improvements to be valued at \$139,775.00, to value the outbuildings at \$0.00, for a total valuation of \$157,325.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

The Board Of Equalization reviewed Protest number 329, Parcel number 220146780.

The State's Appraiser for the Assessor's Office and the Assessor recommended the land to be valued at \$21,200.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$21,200.00.

The referee recommended the land to be valued at \$16,000.00, the improvements to be valued at \$0.00, the outbuildings to be valued at \$0.00 for a total value of \$16,000.00.

Board member MILLER moved, seconded by Board member HARTNETT, to value the land at \$17,665.00, the improvements to be valued at \$0.00, to value the outbuildings at \$0.00, for a total valuation of \$17,665.00.

Roll Call Vote: Miller- Yea. Bousquet- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea. Motion Carried

Chair Engel recessed their meeting until 2:30 p.m. at 11:55 p.m. for lunch and proved time to make sure all protest were acted on.

BOARD OF EQUALIZATION RECORD BOOK 3

Chair Engel reconvened their meeting at 2:30 p.m. with all member present.

The board discussed a couple protest, but it appeared all protest had been acted on so Chair Engel adjourned their meeting at 3:15

County Board of Equalization

CHAIR

COUNTY CLERK

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COUNTY BOARD MEETING ROOM
AUGUST 14, 2006 PROCEEDINGS
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

Present were: Bousquet, O'Neill, Hartnett, Engel and Ted Piepho, Secretary
Also Present were Dick Ericksen and Madelyn Thorsland from the Assessor's Office.
Absent; Miller.

Commissioner O'Neill moved, seconded by Commissioner Hartnett to convene as Board of Equalization.

Roll Call Vote: Miller- Absent, Bousquet- Yea, O'Neill- yea, Hartnett- Yea and Engel - Yea. Unanimous Motion Carried. 1:34 p.m.

Present were: Bousquet, O'Neill, Hartnett, Engel and Ted Piepho, Secretary.
Absent : Miller

Dick Ericksen appeared before the board and said that there were some data errors that needed to be corrected. They were Eugene Ohm, protest number 68, Dean Stoos and protest number 279.

Commissioner Miller arrived at 1:42 p.m.

He talked about Dan Bousquet's three parcels, protests number 278, 279 and 280.
He said that he was recommending no change on parcels 2200540061 and 220043124. On parcel 220043205 he recommended less on the improvements.

Commissioner Engel moved, seconded by Commissioner Miller to value Parcel Number 220043205 for land only.

Roll Call Vote: Bousquet- Abstained, O'Neill- No, Hartnett- Yes, Engel- yes and Miller- Yes. Motion Carried

Mr. Ericksen also brought up Lewis Gutzman Protest 149 and said that the value on the house should be \$155,080.

Commissioner Bousquet moved, seconded by Commissioner O'Neill to value the house at \$155,080.

Roll Call Vote: O'Neill- yea, Hartnett- Yea, Engel- Yea, Miller- yea and Bousquet- Yea. Unanimous Motion Carried.

Commissioner Bouquet moved, seconded by Commissioner Hartnett to make the necessary data correction to Dean Stoos protest number 297 and Eugene Ohm's protest number 68.

Commissioner Hartnett moved, seconded by Commissioner Bousquet to reconvene as Board of Commissioners.

Roll Call Vote: O'Neill- yea, Hartnett- Yea, Engel- Yea, Miller- yea and Bousquet- Yea. Unanimous Motion Carried. 1:47 p.m.

County Clerk

County Board Chair

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DAKOTA COUNTY BOARD OF EQUALIZATION
MONDAY, JULY 16, 2007 AGENDA
COUNTY BOARD ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY, NEBRASKA

BOARD OF EQUALIZATION

RECORD BOOK 3

Chair Engel called their Scheduled meeting to order at 2:34 p.m.

Present were: Commissioners Engel, O'Neill, McLarty, Rohde, Hartnett and Ted Piepho, Secretary
Absent: None

The Agenda for the meeting was as follows:

1. 2:30 p.m. Call to Order
 - Roll Call
2. 2:31 p.m. Set date/s to take final action on all protest.
3. Public Comment
4. Misc. items
5. Mail and/or Emergency Business
6. 2:35 p.m. Recess to date set for Final Decisions.

The County Clerk said that we needed to set a date for hearing the protests that the Appraiser from the Assessor's Office and the referee reviewed.

It was agreed to meet on July 24, 2007 to make determinations on protests and July 25th would be a back up day if needed.

There was no public comment or Misc. Items.

Chair Engel recessed their meeting at 2:36 p.m. until July 24, 2007 at 8:30 a.m.

Board Chair

County Clerk

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COUNTY BOARD OF EQUALIZATION
JULY 24, 2007 PROCEEDINGS
BASEMENT MEETING ROOM
DAKOTA COUNTY COURTHOUSE
DAKOTA CITY NE

The Chair and Vice chair was not present so the Secretary of the Board along with the most senior member of the board called the meeting to order to allow the board to appoint a temporary Chair.

That was called to order at 8:55 a.m.

Present were: Board Members, McLarty, Rohde, O'Neill and Ted Piepho, secretary. Also present were Madelyn Thorsland and Dick Erickson.

Absent: Board Members Engel and Hartnett.

Board Member McLarty moved, seconded by Board Member Rohde to appoint Commissioner O'Neill as chair residing over this meeting.

Roll Call Vote: McLarty- Yes, Rohde- Yes and O'Neill- Yes. Unanimous Motion Carried.

Dick Ericksen said that he had a stack of 285 Protests and that he and the referee had come to an opinion on each of them. He provided a list of all protest summarizing the requested values and recommendations.

He said there were about four commercials that he felt that would probably go to TERC.

State assessor Dick Erickson entered the following into record as exhibits:

1. -Assessor's Manual
2. -2007 Reports and Opinion of Property Tax Administrator.
3. -Marshall & Swift Residential Cost Manual
4. -Marshall & Swift Commercial Cost Manual
5. -Property Assessment Valuation published by the International Association of Assessing Officers (IAAO).
6. -Property Appraisal and Assessment Administration published by the International Association of Assessing Officers (IAAO).
7. -Use Property Assessment and Taxation Manual
8. -The Appraisal Institutes of Appraisal Residential Properties.
9. -The Report and opinions of the decision of the TERC that Dakota County Assessments are all within the appropriate range and there are no violations.
10. -2007 Statistical Analysis for both Residential and Commercial Property.

BOARD OF EQUALIZATION

RECORD BOOK 3

Dick said that the referees were; Helvig Appraisal Services for the Ag land and used Lyle Todd for the Residential.

Mr. Ericksen suggested that the board approve what the referee's and he come up with on all 285 properties.

There was major discussion whether to approve them all in a blanket motion. Board Member McLarty asked about a couple that went down.

Mr. Ericksen went through Protest Number 1 with the board. This protest had been lowered quite a bit, O'Neill asked why it went down so much and Mr. Ericksen said that's what he paid for it.

Board Member Rohde moved, seconded by Board Member McLarty to approve the recommendation of the Assessor.

Roll Call Vote: Rohde- yes, O'Neill- No and McLarty- Yes. Motion Carried

Board members McLarty, Rohde and O'Neill reviewed Protest Number 001, which was filed by Daniel J. Bousquet. The current value on protest Number 001 was; current land value is \$6,250.00, the improvement value is \$63,695.00, and the outbuilding value is N/A for a total 2007 value of \$69,945.00.

Daniel J. Bousquet requested that the land to be valued at \$5,500.00, the improvement value to be \$30,500.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$36,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,500.00, the improvement value to be valued at \$30,500.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$36,000.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,500.00, and to value the improvements at \$30,500.00, and the outbuilding to be valued at N/A for a total valuation \$36,000.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 002, which was filed by Alfred A. Chartier. The current value on protest Number 002 was; current land value is \$4,930.00, the improvement value is \$105,290.00, and the outbuilding value is N/A for a total 2007 value of \$110,220.00.

Alfred A. Chartier requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$90,000.00 for a total requested 2007 valuation of \$90,000.00. The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,500.00, the improvement value to be valued at \$102,720.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$110,220.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,500.00, and to value the improvements at \$102,720.00, and the outbuilding to be valued at N/A for a total valuation \$110,220.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 003, which was filed by Billy Rogers. The current value on protest Number 003 was; current land value is \$6,430.00, the improvement value is \$40,010.00, and the outbuilding value is N/A for a total 2007 value of \$46,440.00.

Billy Rogers requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$32,085.00 for a total requested 2007 valuation of \$32,085.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,440.00, the improvement value to be valued at \$40,000.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$46,440.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,440.00, and to value the improvements at \$40,000.00, and the outbuilding to be valued at N/A for a total valuation \$46,440.00

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 004, which was filed by Kevin and Judy Rogers. The current value on protest Number 004 was; current land value is \$8,595.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$8,595.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

Kevin and Judy Rogers requested that the land to be valued at \$6,365.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$6,365.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,365.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$6,365.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,365.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$6,365.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 005, which was filed by Kevin and Judy Rogers. The current value on protest Number 005 was; current land value is \$10,500.00, the improvement value is \$46,130.00, and the outbuilding value is N/A for a total 2007 value of \$56,630.00.

Kevin and Judy Rogers requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$53,935.00 for a total requested 2007 valuation of \$53,935.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,500.00, the improvement value to be valued at \$46,130.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$56,630.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,500.00, and to value the improvements at \$46,130.00, and the outbuilding to be valued at N/A for a total valuation \$56,630.00

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 006, which was filed by Kevin and Judy Rogers. The current value on protest Number 006 was; current land value is \$9,365.00, the improvement value is \$53,330.00, and the outbuilding value is N/A for a total 2007 value of \$62,695.00.

Kevin and Judy Rogers requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$32,000.00 for a total requested 2007 valuation of \$32,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,365.00, the improvement value to be valued at \$34,280.00, the outbuilding value to be valued at N/A for a total 2007 valuation of \$43,645.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,365.00, and to value the improvements at \$34,280.00, and the outbuilding to be valued at N/A for a total valuation \$43,645.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 007, which was filed by Daniel Nice. The current value on protest Number 007 was; current land value is \$12,310.00, the improvement value is \$47,430.00, and the outbuilding value is N/A for a total 2007 value of \$59,740.00.

Daniel Nice requested that the land to be valued at \$12,310.00, the improvement value to be \$42,195.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$54,505.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,310.00, the improvement value to be valued at \$47,430.00, the outbuilding value to be valued at N/A for a total 2007 valuation of \$59,740.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,310.00, and to value the improvements at \$47,430.00, and the outbuilding to be valued at N/A for a total valuation \$59,740.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 008, which was filed by Trevor Knowles. The current value on protest Number 008 was; current land value is \$32,780.00, the improvement value is \$191,109.00, and the outbuilding value is N/A for a total 2007 value of \$223,889.00.

Trevor Knowles requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$204,000.00 for a total requested 2007 valuation of \$204,000.00.

BOARD OF EQUALIZATION RECORD BOOK 3

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$27,500.00, the improvement value to be valued at \$182,940.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$210,440.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$27,500.00, and to value the improvements at \$182,940.00, and the outbuilding to be valued at N/A for a total valuation \$210,440.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 009, which was filed by Patrick M. Boyle. The current value on protest Number 009 was; current land value is \$26,295.00, the improvement value is \$70,345.00, and the outbuilding value is N/A for a total 2007 value of \$96,640.00.

Patrick M. Boyle requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$92,040.00 for a total requested 2007 valuation of \$92,040.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$42,500.00, the improvement value to be valued at \$49,645.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$92,145.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$42,500.00, and to value the improvements at \$49,645.00, and the outbuilding to be valued at N/A for a total valuation \$92,145.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 010, which was filed by Vidal Moreno. The current value on protest Number 010 was; current land value is \$35,215.00, the improvement value is \$62,765.00, and the outbuilding value is N/A for a total 2007 value of \$97,980.00.

Vidal Moreno requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$80,000.00 for a total requested 2007 valuation of \$80,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$17,610.00, the improvement value to be valued at \$62,765.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$80,375.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$17,610.00, and to value the improvements at \$62,765.00, and the outbuilding to be valued at N/A for a total valuation \$80,375.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 011, which was filed by Vidal Moreno. The current value on protest Number 011 was; current land value is \$14,485.00, the improvement value is \$62,095.00, and the outbuilding value is N/A for a total 2007 value of \$76,580.00.

Vidal Moreno requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$65,000.00 for a total requested 2007 valuation of \$65,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$14,485.00, the improvement value to be valued at \$62,095.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$76,580.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$14,485.00, and to value the improvements at \$62,095.00, and the outbuilding to be valued at N/A for a total valuation \$76,580.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 012, which was filed by Vidal Moreno. The current value on protest Number 012 was; current land value is \$32,235.00, the improvement value is \$161,085.00, and the outbuilding value is N/A for a total 2007 value of \$193,320.00.

Vidal Moreno requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$184,490.00 for a total requested 2007 valuation of \$184,490.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$32,235.00, the improvement value to be valued at \$161,085.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$193,320.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$32,235.00, and to value the improvements at \$161,085.00, and the outbuilding to be valued at N/A for a total valuation \$193,320.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 013, which was filed by Ray Freeman and Mary McGinty. The current value on protest Number 013 was; current land value is \$8,520.00, the improvement value is \$38,050.00, and the outbuilding value is N/A for a total 2007 value of \$46,570.00.

Ray Freeman and Mary McGinty requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$32,705.00 for a total requested 2007 valuation of \$32,705.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,520.00, the improvement value to be valued at \$38,050.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$46,570.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,520.00, and to value the improvements at \$38,050.00, and the outbuilding to be valued at N/A for a total valuation \$46,570.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 014, which was filed by Ted Weaver. The current value on protest Number 014 was; current land value is \$6,010.00, the improvement value is \$72,055.00, and the outbuilding value is N/A for a total 2007 value of \$78,065.00.

Ted Weaver requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$70,860.00 for a total requested 2007 valuation of \$70,860.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,010.00, the improvement value to be valued at \$64,850.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$70,860.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,010.00, and to value the improvements at \$64,850.00, and the outbuilding to be valued at N/A for a total valuation \$70,860.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 015, which was filed by NHHVANHOANG. The current value on protest Number 015 was; current land value is \$8,520.00, the improvement value is \$75,575.00, and the outbuilding value is N/A for a total 2007 value of \$84,095.00.

NHHVANHOANG requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$83,000.00 for a total requested 2007 valuation of \$83,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,520.00, the improvement value to be valued at \$75,575.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$84,095.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,520.00, and to value the improvements at \$75,575.00, and the outbuilding to be valued at N/A for a total valuation \$84,095.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 016, which was filed by Marvin D. Allen. The current value on protest Number 016 was; current land value is \$5,680.00, the improvement value is \$46,790.00, and the outbuilding value is N/A for a total 2007 value of \$52,470.00.

Marvin D. Allen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be 41,055.00 for a total requested 2007 valuation of \$41,055.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,680.00, the improvement value to be valued at \$46,790.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$52,470.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,680.00, and to value the improvements at \$46,790.00, and the outbuilding to be valued at N/A for a total valuation \$52,470.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 017, which was filed by Daniel L. and Sharon Skow. The current value on protest Number 017 was; current land value is \$1,900.00, the improvement value is \$89,565.00, and the outbuilding value is N/A for a total 2007 value of \$91,465.00.

Daniel L. and Sharon Skow requested that the land to be valued at \$1,900.00, the improvement value to be \$80,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$81,900.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,900.00, the improvement value to be valued at \$81,150.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$83,050.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,900.00, and to value the improvements at \$81,150.00, and the outbuilding to be valued at N/A for a total valuation \$83,050.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 018, which was filed by Sharlyn A. Iversen. The current value on protest Number 018 was; current land value is \$13,665.00, the improvement value is \$64,755.00, and the outbuilding value is N/A for a total 2007 value of \$78,420.00.

Sharlyn A. Iversen requested that the land to be valued at \$13,015.00, the improvement value to be \$61,670.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$74,685.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,625.00, the improvement value to be valued at \$48,645.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$71,270.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,625.00, and to value the improvements at \$48,645.00, and the outbuilding to be valued at N/A for a total valuation \$71,270.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 019, which was filed by Vernon JoAnn Dahl. The current value on protest Number 019 was; current land value is \$5,000.00, the improvement value is \$23,000.00, and the outbuilding value is N/A for a total 2007 value of \$28,000.00.

Vernon JoAnn Dahl requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$19,490.00 for a total requested 2007 valuation of \$19,490.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,250.00, the improvement value to be valued at \$14,950.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$21,200.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,250.00, and to value the improvements at \$14,950.00, and the outbuilding to be valued at N/A for a total valuation \$21,200.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 020, which was filed by Scott Mohnson. The current value on protest Number 020 was; current land value is \$3,760.00, the improvement value is \$74,945.00, and the outbuilding value is N/A for a total 2007 value of \$78,705.00.

Scott Mohnson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$71,375.00 for a total requested 2007 valuation of \$71,375.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,760.00, the improvement value to be valued at \$74,945.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$78,705.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,760.00, and to value the improvements at \$74,945.00, and the outbuilding to be valued at N/A for a total valuation \$78,705.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 021, which was filed by Scott Mohnson. The current value on protest Number 021 was; current land value is \$52,285.00, the improvement value is \$114,705.00, and the outbuilding value is N/A for a total 2007 value of \$166,990.00.

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Scott Mohnson requested that the land to be valued at \$42,055.00, the improvement value to be \$114,705.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$156,760.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$52,285.00, the improvement value to be valued at \$114,705.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$166,990.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$52,285.00, and to value the improvements at \$114,705.00, and the outbuilding to be valued at N/A for a total valuation \$166,990.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 022, which was filed by Christian M. Miller Trustee. The current value on protest Number 022 was; current land value is \$3,800.00, the improvement value is \$69,415.00, and the outbuilding value is N/A for a total 2007 value of \$73,215.00.

Christian M. Miller Trustee requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$67,410.00 for a total requested 2007 valuation of \$67,410.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$69,415.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$73,215.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$69,415.00, and the outbuilding to be valued at N/A for a total valuation \$73,215.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 023, which was filed by Christian M. Miller Trustee. The current value on protest Number 023 was; current land value is \$4,140.00, the improvement value is \$102,630.00, and the outbuilding value is N/A for a total 2007 value of \$106,770.00.

Christian M. Miller Trustee requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$89,120.00 for a total requested 2007 valuation of \$89,120.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,140.00, the improvement value to be valued at \$84,980.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$89,120.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,140.00, and to value the improvements at \$84,980.00, and the outbuilding to be valued at N/A for a total valuation \$89,120.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 024, which was filed by Robin Davis.

The current value on protest Number 024 was; current land value is \$20,075.00, the improvement value is \$95,590.00, and the outbuilding value is N/A for a total 2007 value of \$115,665.00.

Robin Davis requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be 110,160.00 for a total requested 2007 valuation of \$110,160.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,075.00, the improvement value to be valued at \$95,590.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$115,665.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,075.00, and to value the improvements at \$95,590.00, and the outbuilding to be valued at N/A for a total valuation \$115,665.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 025, which was filed by RS Management LLC. The current value on protest Number 025 was; current land value is \$36,910.00, the improvement value is \$287,845.00, and the outbuilding value is N/A for a total 2007 value of \$324,755.00.

RS Management LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$245,000.00 for a total requested 2007 valuation of \$245,000.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$36,910.00, the improvement value to be valued at \$287,845.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$324,755.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$36,910.00, and to value the improvements at \$287,845.00, and the outbuilding to be valued at N/A for a total valuation \$324,755.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 026, which was filed by Maximino Rivera. The current value on protest Number 026 was; current land value is \$4,725.00, the improvement value is \$81,510.00, and the outbuilding value is N/A for a total 2007 value of \$86,235.00.

Maximino Rivera requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$64,000.00 for a total requested 2007 valuation of \$64,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,725.00, the improvement value to be valued at \$73,585.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$78,310.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,725.00, and to value the improvements at \$73,585.00, and the outbuilding to be valued at N/A for a total valuation \$78,310.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 027, which was filed by Leroy Kampfe. The current value on protest Number 027 was; current land value is \$7,885.00, the improvement value is \$74,010.00, and the outbuilding value is N/A for a total 2007 value of \$81,895.00.

Leroy Kampfe requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$57,950.00 for a total requested 2007 valuation of \$57,950.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,000.00, the improvement value to be valued at \$45,950.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$57,950.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,000.00, and to value the improvements at \$45,950.00, and the outbuilding to be valued at N/A for a total valuation \$57,950.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 028, which was filed by Jamie Valdovinos. The current value on protest Number 028 was; current land value is N/A, the improvement value is \$7,745.00, and the outbuilding value is N/A for a total 2007 value of \$7,745.00.

Jamie Valdovinos requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$7,745.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$7,745.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$7,745.00, and the outbuilding to be valued at N/A for a total valuation \$7,745.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 029, which was filed by Howard Reed. The current value on protest Number 029 was; current land value is \$26,920.00, the improvement value is \$19,090.00, and the outbuilding value is N/A for a total 2007 value of \$46,010.00.

Howard Reed requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$43,820.00 for a total requested 2007 valuation of \$43,820.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,920.00, the improvement value to be valued at \$15,690.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$42,610.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,920.00, and to value the improvements at \$15,690.00, and the outbuilding to be valued at N/A for a total valuation \$42,610.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 030, which was filed by Roberta F. Barclay. The current value on protest Number 030 was; current land value is \$3,800.00, the improvement value is \$46,385.00, and the outbuilding value is N/A for a total 2007 value of \$50,185.00.

Roberta F. Barclay requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$36,500.00 for a total requested 2007 valuation of \$36,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$34,785.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$38,585.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$34,785.00, and the outbuilding to be valued at N/A for a total valuation \$38,585.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed protest Number 031, which were filed by Lewis, Michael and Gregory Storm. The current value on protest Number 031 was; current land value is \$214,800.00, the improvement value is N/A, and the outbuilding value is \$8,120.00 for a total 2007 value of \$222,920.00.

Lewis, Michael and Gregory Storm requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$214,800.00 for a total requested 2007 valuation of \$214,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$214,800.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$214,800.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$214,800.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$214,800.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 032, which was filed by Jeanine Webb. The current value on protest Number 032 was; current land value is \$3,800.00, the improvement value is \$56,390.00, and the outbuilding value is N/A for a total 2007 value of \$60,190.00.

Jeanine Webb requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$51,800.00 for a total requested 2007 valuation of \$51,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$48,050.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$51,850.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$48,050.00, and the outbuilding to be valued at N/A for a total valuation \$51,850.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 033, which was filed by David M. Sherry. The current value on protest Number 033 was; current land value is \$25,000.00, the improvement value is \$137,485.00, and the outbuilding value is N/A for a total 2007 value of \$162,485.00.

David M. Sherry requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$155,485.00 for a total requested 2007 valuation of \$155,485.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,000.00, the improvement value to be valued at \$137,485.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$162,485.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,000.00, and to value the improvements at \$137,485.00, and the outbuilding to be valued at N/A for a total valuation \$162,485.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 034, which was filed by Mary M. Palmer. The current value on protest Number 034 was; current land value is \$18,745.00, the improvement value is \$69,250.00, and the outbuilding value is N/A for a total 2007 value of \$87,995.00.

Mary M. Palmer requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$84,310.00 for a total requested 2007 valuation of \$84,310.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$18,745.00, the improvement value to be valued at \$69,250.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$87,995.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$18,745.00, and to value the improvements at \$69,250.00, and the outbuilding to be valued at N/A for a total valuation \$87,995.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 035, which was filed by Mary E. Simpson. The current value on protest Number 035 was; current land value is \$226,900.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$226,900.00.

Mary E. Simpson requested that the land to be valued at \$172,110.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$172,110.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$226,900.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$226,900.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$226,900.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$226,900.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 036, which was filed by Mary E. Simpson. The current value on protest Number 036 was; current land value is \$218,080.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$218,080.00.

Mary E. Simpson requested that the land to be valued at \$165,240.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$165,240.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$218,080.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$218,080.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$218,080.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$218,080.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 037, which was filed by Mary E. Simpson. The current value on protest Number 037 was; current land value is \$117,345.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$117,345.00.

Mary E. Simpson requested that the land to be valued at \$98,200.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$98,200.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$117,345.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$117,345.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$117,345.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$117,345.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 038, which was filed by Charlene G. Jensen. The current value on protest Number 038 was; current land value is \$1,125.00, the improvement value is \$29,135.00, and the outbuilding value is N/A for a total 2007 value of \$30,260.00.

Charlene G. Jensen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$19,000.00 for a total requested 2007 valuation of \$19,000.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,125.00, the improvement value to be valued at \$19,265.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$20,390.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,125.00, and to value the improvements at \$19,265.00, and the outbuilding to be valued at N/A for a total valuation \$20,390.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 039, which was filed by Connie F. Vraspir. The current value on protest Number 039 was; current land value is \$4,000.00, the improvement value is \$53,330.00, and the outbuilding value is N/A for a total 2007 value of \$57,330.00.

Connie F. Vraspir requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$45,000.00 for a total requested 2007 valuation of \$45,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,000.00, the improvement value to be valued at \$53,330.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$57,330.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,000.00, and to value the improvements at \$53,330.00, and the outbuilding to be valued at N/A for a total valuation \$57,330.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 040, which was filed by Francisco Tostado. The current value on protest Number 040 was; current land value is \$10,470.00, the improvement value is \$114,135.00, and the outbuilding value is N/A for a total 2007 value of \$124,605.00.

Francisco Tostado requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$120,655.00 for a total requested 2007 valuation of \$120,655.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,470.00, the improvement value to be valued at \$114,135.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$124,605.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,470.00, and to value the improvements at \$114,135.00, and the outbuilding to be valued at N/A for a total valuation \$124,605.00

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 041, which was filed by Joseph D. Logan. The current value on protest Number 041 was; current land value is N/A, the improvement value is \$34,255.00, and the outbuilding value is N/A for a total 2007 value of \$34,255.00.

Joseph D. Logan requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$25,000.00 for a total requested 2007 valuation of \$25,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$28,065.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$28,065.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$28,065.00, and the outbuilding to be valued at N/A for a total valuation \$28,065.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 042, which was filed by Cathy M. Harsma. The current value on protest Number 042 was; current land value is \$8,380.00, the improvement value is \$84,625.00, and the outbuilding value is N/A for a total 2007 value of \$93,005.00.

Cathy M. Harsma requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$88,000.00 for a total requested 2007 valuation of \$88,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,380.00, the improvement value to be valued at \$84,625.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$93,005.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,380.00, and to value the improvements at \$84,625.00, and the outbuilding to be valued at N/A for a total valuation \$93,005.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 043, which was filed by Charles Fiscus. The current value on protest Number 043 was; current land value is \$10,000.00, the improvement value is \$111,990.00, and the outbuilding value is N/A for a total 2007 value of \$121,990.00.

Charles Fiscus requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$110,000.00 for a total requested 2007 valuation of \$110,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,000.00, the improvement value to be valued at \$111,990.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$121,990.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,000.00, and to value the improvements at \$111,990.00, and the outbuilding to be valued at N/A for a total valuation \$121,990.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 044, which was filed by Tammy Christman. The current value on protest Number 044 was; current land value is \$15,640.00, the improvement value is \$98,460.00, and the outbuilding value is N/A for a total 2007 value of \$114,100.00.

Tammy Christman requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$110,000.00 for a total requested 2007 valuation of \$110,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$23,950.00, the improvement value to be valued at \$80,230.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$104,180.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$23,950.00, and to value the improvements at \$80,230.00, and the outbuilding to be valued at N/A for a total valuation \$104,180.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 045, which was filed by John L and JoAnn Lindgren. The current value on protest Number 045 was; current land value is \$22,455.00, the improvement value is \$151,900.00, and the outbuilding value is N/A for a total 2007 value of \$174,355.00.

John L and JoAnn Lindgren requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$166,050.00 for a total requested 2007 valuation of \$166,050.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$43,300.00, the improvement value to be valued at \$131,055.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$174,355.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$43,300.00, and to value the improvements at \$131,055.00, and the outbuilding to be valued at N/A for a total valuation \$174,355.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 046, which was filed by Lynn Krause. The current value on protest Number 046 was; current land value is \$3,800.00, the improvement value is \$107,955.00, and the outbuilding value is N/A for a total 2007 value of \$111,755.00.

Lynn Krause requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$98,340.00 for a total requested 2007 valuation of \$98,340.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$102,200.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$106,000.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$102,200.00, and the outbuilding to be valued at N/A for a total valuation \$106,000.00.

BOARD OF EQUALIZATION

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 047, which was filed by Fern E. Norris. The current value on protest Number 047 was; current land value is \$25,200.00, the improvement value is \$138,240.00, and the outbuilding value is N/A for a total 2007 value of \$163,440.00.

Fern E. Norris requested that the land to be valued at \$24,000.00, the improvement value to be \$131,655.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$155,655.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$24,000.00, the improvement value to be valued at \$131,655.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$155,655.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$24,000.00, and to value the improvements at \$131,655.00, and the outbuilding to be valued at N/A for a total valuation \$155,655.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 048, which was filed by Peter W. Jorgensen. The current value on protest Number 048 was; current land value is \$18,485.00, the improvement value is \$125,580.00, and the outbuilding value is N/A for a total 2007 value of \$144,065.00.

Peter W. Jorgensen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$131,275.00 for a total requested 2007 valuation of \$131,275.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,000.00, the improvement value to be valued at \$116,275.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$131,275.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,000.00, and to value the improvements at \$116,275.00, and the outbuilding to be valued at N/A for a total valuation \$131,275.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 049, which was filed by Donald and Annette Brockberg. The current value on protest Number 049 was; current land value is \$22,500.00, the improvement value is \$71,450.00, and the outbuilding value is N/A for a total 2007 value of \$93,950.00.

Donald and Annette Brockberg requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$90,375.00 for a total requested 2007 valuation of \$90,375.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,500.00, the improvement value to be valued at \$67,875.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$90,375.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,500.00, and to value the improvements at \$67,875.00, and the outbuilding to be valued at N/A for a total valuation \$90,375.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 050, which was filed by Doris Maher. The current value on protest Number 050 was; current land value is \$7,670.00, the improvement value is \$74,440.00, and the outbuilding value is N/A for a total 2007 value of \$82,110.00.

Doris Maher requested that the land to be valued at \$7,670.00, the improvement value to be \$70,390.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$78,060.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,670.00, the improvement value to be valued at \$74,440.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$82,110.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,670.00, and to value the improvements at \$74,440.00, and the outbuilding to be valued at N/A for a total valuation \$82,110.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION RECORD BOOK 3

Board members McLarty, Rohde and O'Neill reviewed Protest Number 051, which was filed by Connie Wieck. The current value on protest Number 051 was; current land value is \$18,900.00, the improvement value is \$52,435.00, and the outbuilding value is N/A for a total 2007 value of \$71,335.00.

Connie Wieck requested that the land to be valued at \$9,450.00, the improvement value to be \$52,435.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$61,885.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,450.00, the improvement value to be valued at \$56,190.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$65,640.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,450.00, and to value the improvements at \$56,190.00, and the outbuilding to be valued at N/A for a total valuation \$65,640.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 052, which was filed by Angel M. Meins. The current value on protest Number 052 was; current land value is \$3,800.00, the improvement value is \$65,975.00, and the outbuilding value s N/A for a total 2007 value of \$69,775.00.

Angel M. Meins requested that the land to be valued at \$3,800.00, the improvement value to be \$49,455.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$53,255.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$65,975.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$69,775.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$65,975.00, and the outbuilding to be valued at N/A for a total valuation \$69,775.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 053, which was filed by Karen Mitchell. The current value on protest Number 053 was; current land value is \$56,625.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$56,625.00.

Karen Mitchell requested that the land to be valued at \$43,000.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$43,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$56,625.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$56,625.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$56,625.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$56,625.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 054, which was filed by William L Bean. The current value on protest Number 054 was; current land value is \$7,100.00, the improvement value is \$60,340.00, and the outbuilding value is N/A for a total 2007 value of \$67,440.00.

William L Bean requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$55,000.00 for a total requested 2007 valuation of \$55,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,100.00, the improvement value to be valued at \$48,300.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$55,400.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,100.00, and to value the improvements at \$48,300.00, and the outbuilding to be valued at N/A for a total valuation \$55,400.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 055, which was filed by Robert and Anna Marie Suker. The current value on protest Number 055 was; current land value is \$8,380.00, the improvement value is \$89,740.00, and the outbuilding value is N/A for a total 2007 value of \$98,120.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

Robert and Anna Marie Suker requested that the land to be valued at \$8,380.00, the improvement value to be \$85,730.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$94,110.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,380.00, the improvement value to be valued at \$85,395.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$93,775.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,380.00, and to value the improvements at \$85,395.00, and the outbuilding to be valued at N/A for a total valuation \$93,775.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 056, which was filed by William and Tracey Corkin. The current value on protest Number 056 was; current land value is \$8,585.00, the improvement value is \$88,055.00, and the outbuilding value is N/A for a total 2007 value of \$96,640.00.

William and Tracey Corkin requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$94,100.00 for a total requested 2007 valuation of \$94,100.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,200.00, the improvement value to be valued at \$86,900.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$94,100.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,200.00, and to value the improvements at \$86,900.00, and the outbuilding to be valued at N/A for a total valuation \$94,100.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 057, which was filed by John C. Brennan. The current value on protest Number 057 was; current land value is \$2,250.00, the improvement value is \$18,365.00, and the outbuilding value is N/A for a total 2007 value of \$20,615.00.

John C. Brennan requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$2,250.00 for a total requested 2007 valuation of \$2,250.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$2,250.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$2,250.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$2,250.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$2,250.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 058, which was filed by Dennis Jensen. The current value on protest Number 058 was; current land value is \$5,680.00, the improvement value is \$54,565.00, and the outbuilding value is N/A for a total 2007 value of \$60,245.00.

Dennis Jensen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$38,420.00 for a total requested 2007 valuation of \$38,420.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,680.00, the improvement value to be valued at \$32,740.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$38,420.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,680.00, and to value the improvements at \$32,740.00, and the outbuilding to be valued at N/A for a total valuation \$38,420.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 059, which was filed by Glen A. Redding. The current value on protest Number 059 was; current land value is \$19,170.00, the improvement value is \$81,685.00, and the outbuilding value is N/A for a total 2007 value of \$100,855.00.

Glen A. Redding requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$97,380.00 for a total requested 2007 valuation of \$97,380.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$19,170.00, the improvement value to be valued at \$81,685.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$100,855.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$19,170.00, and to value the improvements at \$81,685.00, and the outbuilding to be valued at N/A for a total valuation \$100,855.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 060, which was filed by Marlyn Stewart. The current value on protest Number 060 was; current land value is \$204,165.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$204,165.00.

Marlyn Stewart requested that the land to be valued at \$152,780.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$152,780.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$204,165.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$204,165.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$204,165.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$204,165.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 061, which was filed by Marlyn Stewart. The current value on protest Number 061 was; current land value is \$64,465.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$64,465.00.

Marlyn Stewart requested that the land to be valued at \$45,820.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$45,820.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$64,465.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$64,465.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$64,465.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$64,465.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 062, which was filed by Kent and Brenda Eslick. The current value on protest Number 062 was; current land value is \$20,090.00, the improvement value is \$54,685.00, and the outbuilding value is N/A for a total 2007 value of \$74,775.00.

Kent and Brenda Eslick requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,090.00, the improvement value to be valued at \$54,685.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$74,775.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,090.00, and to value the improvements at \$54,685.00, and the outbuilding to be valued at N/A for a total valuation \$74,775.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 063, which was filed by Donald and Nyla Miller. The current value on protest Number 063 was; current land value is \$22,260.00, the improvement value is \$99,780.00, and the outbuilding value is N/A for a total 2007 value of \$122,040.00.

Donald and Nyla Miller requested that the land to be valued at \$22,260.00, the improvement value to be \$95,030.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$117,290.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,260.00, the improvement value to be valued at \$95,035.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$117,295.00.

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RECORD BOOK 3

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,260.00, and to value the improvements at \$95,035.00, and the outbuilding to be valued at N/A for a total valuation \$117,295.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 064, which was filed by Donald and Nyla Miller. The current value on protest Number 064 was; current land value is \$11,925.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$11,925.00.

Donald and Nyla Miller requested that the land to be valued at \$11,355.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$11,355.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$11,355.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$11,355.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$11,355.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$11,355.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 065, which was filed by Doug and Kimberly Archer. The current value on protest Number 065 was; current land value is N/A, the improvement value is \$21,060.00, and the outbuilding value is N/A for a total 2007 value of \$21,060.00.

Doug and Kimberly Archer requested that the land to be valued at N/A, the improvement value to be \$20,055.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$20,055.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$8,570.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$8,570.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$8,570.00, and the outbuilding to be valued at N/A for a total valuation \$8,570.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 066, which was filed by Carl R. Hinds. The current value on protest Number 066 was; current land value is \$9,860.00, the improvement value is \$130,200.00, and the outbuilding value is N/A for a total 2007 value of \$140,060.00.

Carl R. Hinds requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$130,000.00 for a total requested 2007 valuation of \$130,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,000.00, the improvement value to be valued at \$118,890.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$133,890.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,000.00, and to value the improvements at \$118,890.00, and the outbuilding to be valued at N/A for a total valuation \$133,890.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 067, which was filed by Carl R. Hinds. The current value on protest Number 067 was; current land value is \$4,930.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$4,930.00.

Carl R. Hinds requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$2,500.00 for a total requested 2007 valuation of \$2,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,930.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$4,930.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,930.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$4,930.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 068, which was filed by Carl R. Hinds. The current value on protest Number 068 was; current land value is \$10,475.00, the improvement value is \$16,300.00, and the outbuilding value is N/A for a total 2007 value of \$26,775.00.

Carl R. Hinds requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$15,000.00 for a total requested 2007 valuation of \$15,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$16,875.00, the improvement value to be valued at \$9,900.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$26,775.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$16,875.00, and to value the improvements at \$9,900.00, and the outbuilding to be valued at N/A for a total valuation \$26,775.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 069, which was filed by Carl L. Hinds. The current value on protest Number 069 was; current land value is \$4,930.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$4,930.00.

Carl L. Hinds requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$2,500.00 for a total requested 2007 valuation of \$2,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,930.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$4,930.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,930.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$4,930.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 070, which was filed by Rodney Harris. The current value on protest Number 070 was; current land value is \$3,960.00, the improvement value is \$88,610.00, and the outbuilding value is N/A for a total 2007 value of \$92,570.00.

Rodney Harris requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$79,598.00 for a total requested 2007 valuation of \$79,598.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,960.00, the improvement value to be valued at \$75,320.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$79,280.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,960.00, and to value the improvements at \$75,320.00, and the outbuilding to be valued at N/A for a total valuation \$79,280.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 071, which was filed by Jeffrey Torticill. The current value on protest Number 071 was; current land value is \$24,415.00, the improvement value is \$113,090.00, and the outbuilding value is N/A for a total 2007 value of \$137,505.00.

Jeffrey Torticill requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$130,500.00 for a total requested 2007 valuation of \$130,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$29,215.00, the improvement value to be valued at \$102,905.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$132,120.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$29,215.00, and to value the improvements at \$102,905.00, and the outbuilding to be valued at N/A for a total valuation \$132,120.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 072, which was filed by Jeffrey Torticill. The current value on protest Number 072 was; current land value is \$22,320.00, the improvement value is \$34,210.00, and the outbuilding value is N/A for a total 2007 value of \$56,530.00.

Jeffrey Torticill requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$20,000.00 for a total requested 2007 valuation of \$20,000.00.

BOARD OF EQUALIZATION

RECORD BOOK 3

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$17,000.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$17,000.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$17,000.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$17,000.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 073, which was filed by Kevin and Amy Crosgrove. The current value on protest Number 073 was; current land value is \$23,185.00, the improvement value is \$165,200.00, and the outbuilding value is N/A for a total 2007 value of \$188,385.00.

Kevin and Amy Crosgrove requested that the land to be valued at \$25,000.00, the improvement value to be \$130,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$155,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$23,185.00, the improvement value to be valued at \$145,630.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$168,815.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$23,185.00, and to value the improvements at \$145,630.00, and the outbuilding to be valued at N/A for a total valuation \$168,815.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 074, which was filed by Linda K. Nelson. The current value on protest Number 074 was; current land value is \$3,800.00, the improvement value is \$76,350.00, and the outbuilding value is N/A for a total 2007 value of \$80,150.00.

Linda K. Nelson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$45,000.00 for a total requested 2007 valuation of \$45,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$76,350.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$80,150.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$76,350.00, and the outbuilding to be valued at N/A for a total valuation \$80,150.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 075, which was filed by Karen M. Mitchell. The current value on protest Number 075 was; current land value is \$58,500.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$58,500.00.

Karen M. Mitchell requested that the land to be valued at \$46,500.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$46,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$58,500.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$58,500.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$58,500.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$58,500.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 076, which was filed by Karen M. Mitchell. The current value on protest Number 076 was; current land value is \$50,750.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$50,750.00.

Karen M. Mitchell requested that the land to be valued at \$42,000.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$42,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$50,750.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$50,750.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$50,750.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$50,750.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 077, which was filed by Tammy Herbert. The current value on protest Number 077 was; current land value is N/A, the improvement value is \$6,440.00, and the outbuilding value is N/A for a total 2007 value of \$6,440.00.

Tammy Herbert requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of N/A.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation N/A

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 078, which was filed by Tammy Herbert. The current value on protest Number 078 was; current land value is \$5,700.00, the improvement value is \$59,335.00, and the outbuilding value is N/A for a total 2007 value of \$65,035.00.

Tammy Herbert requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$55,565.00 for a total requested 2007 valuation of \$55,565.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,700.00, the improvement value to be valued at \$59,335.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$65,035.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,700.00, and to value the improvements at \$59,335.00, and the outbuilding to be valued at N/A for a total valuation \$65,035.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 079, which was filed by Janell J. Sila. The current value on protest Number 079 was; current land value is \$9,370.00, the improvement value is \$27,740.00, and the outbuilding value is N/A for a total 2007 value of \$37,110.00.

Janell J. Sila requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$35,000.00 for a total requested 2007 valuation of \$35,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,370.00, the improvement value to be valued at \$24,625.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$33,995.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,370.00, and to value the improvements at \$24,625.00, and the outbuilding to be valued at N/A for a total valuation \$33,995.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 080, which was filed by Dick Cutsor. The current value on protest Number 080 was; current land value is \$9,860.00, the improvement value is \$13,880.00, and the outbuilding value is N/A for a total 2007 value of \$23,740.00.

Dick Cutsor requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$19,275.00 for a total requested 2007 valuation of \$19,275.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,000.00, the improvement value to be valued at \$4,275.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$19,275.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,000.00, and to value the improvements at \$4,275.00, and the outbuilding to be valued at N/A for a total valuation \$19,275.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

Board members McLarty, Rohde and O'Neill reviewed Protest Number 081, which was filed by Andrew C. Olson. The current value on protest Number 081 was; current land value is \$2,000.00, the improvement value is \$43,330.00, and the outbuilding value is N/A for a total 2007 value of \$45,330.00.

Andrew C. Olson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$36,285.00 for a total requested 2007 valuation of \$36,285.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$2,000.00, the improvement value to be valued at \$34,285.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$36,285.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$2,000.00, and to value the improvements at \$34,285.00, and the outbuilding to be valued at N/A for a total valuation \$36,285.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 082, which was filed by Ana Olague. The current value on protest Number 082 was; current land value is N/A, the improvement value is \$20,490.00, and the outbuilding value is N/A for a total 2007 value of \$20,490.00.

Ana Olague requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$10,826.00 for a total requested 2007 valuation of \$10,826.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$12,500.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$12,500.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$12,500.00, and the outbuilding to be valued at N/A for a total valuation \$12,500.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 083, which was filed by Joseph and Mary Koenigsfeld. The current value on protest Number 083 was; current land value is \$25,955.00, the improvement value is \$103,380.00, and the outbuilding value is N/A for a total 2007 value of \$129,335.00.

Joseph and Mary Koenigsfeld requested that the land to be valued at \$15,000.00, the improvement value to be \$103,380.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$118,380.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,360.00, the improvement value to be valued at \$116,550.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$128,910.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,360.00, and to value the improvements at \$116,550.00, and the outbuilding to be valued at N/A for a total valuation \$128,910.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 084, which was filed by Stephanie Richards. The current value on protest Number 084 was; current land value is \$22,065.00, the improvement value is \$142,710.00, and the outbuilding value is N/A for a total 2007 value of \$164,775.00.

Stephanie Richards requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$138,000.00 for a total requested 2007 valuation of \$138,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$39,950.00, the improvement value to be valued at \$96,730.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$136,680.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$39,950.00, and to value the improvements at \$96,730.00, and the outbuilding to be valued at N/A for a total valuation \$136,680.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 085, which was filed by Naomi L Colson. The current value on protest Number 085 was; current land value is \$11,400.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$11,400.00.

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Naomi L Colson requested that the land to be valued at \$9,720.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$9,720.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$11,400.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$11,400.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$11,400.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$11,400.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 086, which was filed by Nami L. Colson. The current value on protest Number 086 was; current land value is \$12,150.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$12,150.00.

Nami L. Colson requested that the land to be valued at \$10,260.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$10,260.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,150.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$12,150.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,150.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$12,150.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 087, which was filed by Naomi L. Colson. The current value on protest Number 087 was; current land value is \$12,900.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$12,900.00.

Naomi L. Colson requested that the land to be valued at \$10,800.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$10,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,900.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$12,900.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,900.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$12,900.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 088, which was filed by Naomi L. Colson. The current value on protest Number 088 was; current land value is \$25,125.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$25,125.00.

Naomi L. Colson requested that the land to be valued at \$18,930.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$18,930.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,125.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$25,125.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,125.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$25,125.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 089, which was filed by Katherine A. Wendte. The current value on protest Number 089 was; current land value is \$6,985.00, the improvement value is \$104,325.00, and the outbuilding value is N/A for a total 2007 value of \$111,310.00.

Katherine A. Wendte requested that the land to be valued at \$6,985.00, the improvement value to be \$95,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$101,985.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,985.00, the improvement value to be valued at \$100,410.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$107,395.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,985.00, and to value the improvements at \$100,410.00, and the outbuilding to be valued at N/A for a total valuation \$107,395.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 090, which was filed by Dean Stuns. The current value on protest Number 090 was; current land value is \$25,955.00, the improvement value is \$9,120.00, and the outbuilding value is N/A for a total 2007 value of \$35,075.00.

Dean Stuns requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$20,000.00 for a total requested 2007 valuation of \$20,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at N/A, the outbuilding value to be valued at \$35,075.00 for a total recommended 2007 valuation of \$35,075.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at N/A, and the outbuilding to be valued at \$35,075.00 for a total valuation \$35,075.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 091, which was filed by Dean Stuns. The current value on protest Number 091 was; current land value is \$22,600.00, the improvement value is \$106,735.00, and the outbuilding value is N/A for a total 2007 value of \$129,335.00.

Dean Stuns requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$123,175.00 for a total requested 2007 valuation of \$123,175.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,600.00, the improvement value to be valued at \$106,735.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$129,335.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,600.00, and to value the improvements at \$106,735.00, and the outbuilding to be valued at N/A for a total valuation \$129,335.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 092, which was filed by Dean Stuns. The current value on protest Number 092 was; current land value is \$4,550.00, the improvement value is \$58,435.00, and the outbuilding value is N/A for a total 2007 value of \$62,985.00.

Dean Stuns requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$49,550.00 for a total requested 2007 valuation of \$49,550.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,550.00, the improvement value to be valued at \$51,800.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$56,350.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,550.00, and to value the improvements at \$51,800.00, and the outbuilding to be valued at N/A for a total valuation \$56,350.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 093, which was filed by Leland F. Harris, Trustee. The current value on protest Number 093 was; current land value is \$70,045.00, the improvement value is \$37,735.00, and the outbuilding value is \$2,390.00 for a total 2007 value of \$110,170.00.

Leland F. Harris, Trustee requested that the land to be valued at \$61,350.00, the improvement value to be \$40,125.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$101,475.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$70,045.00, the improvement value to be valued at \$33,790.00, the outbuilding value to be valued at \$4,515.00 for a total recommended 2007 valuation of \$108,350.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$70,045.00, and to value the improvements at \$33,790.00, and the outbuilding to be valued at \$4,515.00 for a total valuation \$108,350.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 094, which was filed by Leland F. Harris, Trustee. The current value on protest Number 094 was; current land value is \$34,345.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$34,345.00.

Leland F. Harris, Trustee requested that the land to be valued at \$29,350.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$29,350.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$34,345.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$34,345.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$34,345.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$34,345.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 095, which was filed by Leland F. Harris, Trustee. The current value on protest Number 095 was; current land value is \$83,215.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$83,215.00.

Leland F. Harris, Trustee requested that the land to be valued at \$67,665.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$67,665.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$83,215.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$83,215.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$83,215.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$83,215.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 096, which was filed by Joan L Zastrow. The current value on protest Number 096 was; current land value is \$8,520.00, the improvement value is \$47,745.00, and the outbuilding value is N/A for a total 2007 value of \$56,265.00.

Joan L Zastrow requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$26,835.00 for a total requested 2007 valuation of \$26,835.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,520.00, the improvement value to be valued at \$31,745.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$40,265.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,520.00, and to value the improvements at \$31,745.00, and the outbuilding to be valued at N/A for a total valuation \$40,265.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 097, which was filed by Carmella Love. The current value on protest Number 097 was; current land value is \$2,250.00, the improvement value is \$8,100.00, and the outbuilding value is N/A for a total 2007 value of \$10,350.00.

Carmella Love requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$8,000.00 for a total requested 2007 valuation of \$8,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$2,250.00, the improvement value to be valued at \$8,100.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$10,350.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$2,250.00, and to value the improvements at \$8,100.00, and the outbuilding to be valued at N/A for a total valuation \$10,350.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 098, which was filed by Carmella Love. The current value on protest Number 098 was; current land value is \$4,260.00, the improvement value is \$37,195.00, and the outbuilding value is N/A for a total 2007 value of \$41,455.00.

Carmella Love requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$35,000.00 for a total requested 2007 valuation of \$35,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,260.00, the improvement value to be valued at \$37,195.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$41,455.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,260.00, and to value the improvements at \$37,195.00, and the outbuilding to be valued at N/A for a total valuation \$41,455.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 099, which was filed by Jerry Stamp. The current value on protest Number 099 was; current land value is \$5,680.00, the improvement value is \$41,130.00, and the outbuilding value is N/A for a total 2007 value of \$46,810.00.

Jerry Stamp requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$31,000.00 for a total requested 2007 valuation of \$31,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,680.00, the improvement value to be valued at \$41,130.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$46,810.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,680.00, and to value the improvements at \$41,130.00, and the outbuilding to be valued at N/A for a total valuation \$46,810.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 100, which was filed by Larry D. Hansen. The current value on protest Number 100 was; current land value is \$26,920.00, the improvement value is \$124,945.00, and the outbuilding value is N/A for a total 2007 value of \$151,865.00.

Larry D. Hansen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$140,000.00 for a total requested 2007 valuation of \$140,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,920.00, the improvement value to be valued at \$124,945.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$151,865.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,920.00, and to value the improvements at \$124,945.00, and the outbuilding to be valued at N/A for a total valuation \$151,865.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 101, which was filed by Larry D. Hansen and Micaela L. Kasting. The current value on protest Number 101 was; current land value is \$14,910.00, the improvement value is \$104,695.00, and the outbuilding value is N/A for a total 2007 value of \$119,605.00.

Larry D. Hansen and Micaela L. Kasting requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$113,870.00 for a total requested 2007 valuation of \$113,870.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$14,910.00, the improvement value to be valued at \$104,695.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$119,605.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$14,910.00, and to value the improvements at \$104,695.00, and the outbuilding to be valued at N/A for a total valuation \$119,605.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 102, which was filed by James and Connie Breaman. The current value on protest Number 102 was; current land value is \$9,370.00, the improvement value is \$123,345.00, and the outbuilding value is N/A for a total 2007 value of \$132,715.00.

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James and Connie Breaman requested that the land to be valued at \$9,370.00, the improvement value to be \$101,875.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$111,245.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,370.00, the improvement value to be valued at \$111,010.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$120,380.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,370.00, and to value the improvements at \$111,010.00, and the outbuilding to be valued at N/A for a total valuation \$120,380.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 103, which was filed by Richard Lieber. The current value on protest Number 103 was; current land value is \$32,860.00, the improvement value is \$67,880.00, and the outbuilding value is \$12,250.00 for a total 2007 value of \$112,990.00. Richard Lieber requested that the land to be valued at \$23,340.00, the improvement value to be \$57,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$80,340.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$32,860.00, the improvement value to be valued at \$25,655.00, the outbuilding value to be valued at \$12,250.00 for a total recommended 2007 valuation of \$70,765.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$32,860.00, and to value the improvements at \$25,655.00, and the outbuilding to be valued at \$12,250.00 for a total valuation \$70,765.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 104, which was filed by Donald and Dixie Miller. The current value on protest Number 104 was; current land value is \$23,940.00, the improvement value is \$128,005.00, and the outbuilding value is N/A for a total 2007 value of \$151,945.00.

Donald and Dixie Miller requested that the land to be valued at \$23,940.00, the improvement value to be \$121,910.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$145,850.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$23,940.00, the improvement value to be valued at \$120,065.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$144,005.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$23,940.00, and to value the improvements at \$120,065.00, and the outbuilding to be valued at N/A for a total valuation \$144,005.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 105, which was filed by Rickie W. Andersen. The current value on protest Number 105 was; current land value is \$1,900.00, the improvement value is \$53,100.00, and the outbuilding value is N/A for a total 2007 value of \$55,000.00.

Rickie W. Andersen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$42,000.00 for a total requested 2007 valuation of \$42,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,900.00, the improvement value to be valued at \$39,825.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$41,725.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,900.00, and to value the improvements at \$39,825.00, and the outbuilding to be valued at N/A for a total valuation \$41,725.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 106, which was filed by Glenn A. Nelsen. The current value on protest Number 106 was; current land value is \$2,260.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$2,260.00.

Glenn A. Nelsen requested that the land to be valued at \$1,500.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$1,500.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,500.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$1,500.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,500.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$1,500.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 107, which was filed by Glenn A. Nelsen. The current value on protest Number 107 was; current land value is \$194,275.00, the improvement value is \$85,555.00, and the outbuilding value is \$1,025.00 for a total 2007 value of \$280,855.00.

Glenn A. Nelsen requested that the land to be valued at \$145,895.00, the improvement value to be \$86,580.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$232,475.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$189,125.00, the improvement value to be valued at \$72,255.00, the outbuilding value to be valued at \$32,295.00 for a total recommended 2007 valuation of \$293,675.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$189,125.00, and to value the improvements at \$72,255.00, and the outbuilding to be valued at \$32,295.00 for a total valuation \$293,675.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 108, which was filed by Glenn and Starla Nelsen. The current value on protest Number 108 was; current land value is \$19,820.00, the improvement value is \$171,975.00, and the outbuilding value is for a total 2007 value of \$191,795.00.

Glenn and Starla Nelsen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$182,660.00 for a total requested 2007 valuation of \$182,660.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$29,450.00, the improvement value to be valued at \$132,700.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$162,150.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$29,450.00, and to value the improvements at \$132,700.00, and the outbuilding to be valued at N/A for a total valuation \$162,150.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 109, which was filed by Marvin Schincke. The current value on protest Number 109 was; current land value is \$3,800.00, the improvement value is \$72,645.00, and the outbuilding value is N/A for a total 2007 value of \$76,445.00.

Marvin Schincke requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$66,685.00 for a total requested 2007 valuation of \$66,685.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$72,645.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$76,445.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$72,645.00, and the outbuilding to be valued at N/A for a total valuation \$76,445.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 110, which was filed by Karen Bates. The current value on protest Number 110 was; current land value is \$6,920.00, the improvement value is \$25,445.00, and the outbuilding value is N/A for a total 2007 value of \$32,365.00.

Karen Bates requested that the land to be valued at \$6,590.00, the improvement value to be \$23,500.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$30,090.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,850.00, the improvement value to be valued at \$21,665.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$30,515.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,850.00, and to value the improvements at \$21,665.00, and the outbuilding to be valued at N/A for a total valuation \$30,515.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 111, which was filed by Jody Yahdell. The current value on protest Number 111 was; current land value is \$18,840.00, the improvement value is \$57,075.00, and the outbuilding value is N/A for a total 2007 value of \$75,915.00.

Jody Yahdell requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$72,300.00 for a total requested 2007 valuation of \$72,300.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$27,500.00, the improvement value to be valued at \$37,140.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$64,640.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$27,500.00, and to value the improvements at \$37,140.00, and the outbuilding to be valued at N/A for a total valuation \$64,640.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 112, which was filed by Charles K. and Joan E. McWilliams.

The current value on protest Number 112 was; current land value is \$14,285.00, the improvement value is \$197,170.00, and the outbuilding value is N/A for a total 2007 value of \$211,455.00.

Charles K. and Joan E. McWilliams requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$148,444.00 for a total requested 2007 valuation of \$148,444.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$21,525.00, the improvement value to be valued at \$133,210.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$154,735.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$21,525.00, and to value the improvements at \$133,210.00, and the outbuilding to be valued at N/A for a total valuation \$154,735.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 113, which was filed by Charles K. and Joan E. McWilliams.

The current value on protest Number 113 was; current land value is \$8,065.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$8,065.00.

Charles K. and Joan E. McWilliams requested that the land to be valued at \$6,160.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$6,160.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,675.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$7,675.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,675.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$7,675.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 114, which was filed by Karen M. Mitchell. The current value on protest Number 114 was; current land value is \$39,490.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$39,490.00.

Karen M. Mitchell requested that the land to be valued at \$31,500.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$31,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$39,490.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$39,490.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$39,490.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$39,490.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 115, which was filed by Karen M. Mitchell. The current value on protest Number 115 was; current land value is \$100,275.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$100,275.00.

Karen M. Mitchell requested that the land to be valued at \$79,000.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$79,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$100,275.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$100,275.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$100,275.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$100,275.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 116, which was filed by Cynthia Marsh. The current value on protest Number 116 was; current land value is \$7,500.00, the improvement value is \$68,990.00, and the outbuilding value is N/A for a total 2007 value of \$76,490.00.

Cynthia Marsh requested that the land to be valued at \$7,500.00, the improvement value to be \$45,995.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$53,495.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,500.00, the improvement value to be valued at \$42,775.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$50,275.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,500.00, and to value the improvements at \$42,775.00, and the outbuilding to be valued at N/A for a total valuation \$50,275.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 117, which was filed by Terry Muff. The current value on protest Number 117 was; current land value is \$147,435.00, the improvement value is N/A, and the outbuilding value is \$1,510.00 for a total 2007 value of \$148,945.00.

Terry Muff requested that the land to be valued at \$87,045.00, the improvement value to be N/A, the outbuilding value to be \$1,510.00 for a total requested 2007 valuation of \$88,555.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$147,435.00, the improvement value to be valued at N/A, the outbuilding value to be valued at \$1,510.00 for a total recommended 2007 valuation of \$148,945.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$147,435.00, and to value the improvements at N/A, and the outbuilding to be valued at \$1,510.00 for a total valuation \$148,945.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 118, which was filed by Terry Muff. The current value on protest Number 118 was; current land value is \$6,975.00, the improvement value is \$137,675.00, and the outbuilding value is N/A for a total 2007 value of \$144,650.00.

Terry Muff requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$135,620.00 for a total requested 2007 valuation of \$135,620.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,975.00, the improvement value to be valued at \$137,675.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$144,650.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,975.00, and to value the improvements at \$137,675.00, and the outbuilding to be valued at N/A for a total valuation \$144,650.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 119, which was filed by Terry Muff. The current value on protest Number 119 was; current land value is \$7,695.00, the improvement value is \$202,345.00, and the outbuilding value is N/A for a total 2007 value of \$210,040.00.

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Terry Muff requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$195,825.00 for a total requested 2007 valuation of \$195,825.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,695.00, the improvement value to be valued at \$202,345.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$210,040.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,695.00, and to value the improvements at \$202,345.00, and the outbuilding to be valued at N/A for a total valuation \$210,040.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 120, which was filed by Bralda Incorporated. The current value on protest Number 120 was; current land value is \$26,270.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$26,270.00.

Bralda Incorporated requested that the land to be valued at \$20,000.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$20,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,270.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$26,270.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,270.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$26,270.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 121, which was filed by Duane V. and Marlyn J. White. The current value on protest Number 121 was; current land value is \$15,000.00, the improvement value is \$91,460.00, and the outbuilding value is N/A for a total 2007 value of \$106,460.00.

Duane V. and Marlyn J. White requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$95,000.00 for a total requested 2007 valuation of \$95,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,000.00, the improvement value to be valued at \$86,935.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$101,935.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,000.00, and to value the improvements at \$86,935.00, and the outbuilding to be valued at N/A for a total valuation \$101,935.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 122, which was filed by Jeffrey and Theresa Lederer. The current value on protest Number 122 was; current land value is \$24,140.00, the improvement value is \$83,560.00, and the outbuilding value is N/A for a total 2007 value of \$107,700.00.

Jeffrey and Theresa Lederer requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$82,225.00 for a total requested 2007 valuation of \$82,225.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$24,140.00, the improvement value to be valued at \$55,860.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$80,000.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$24,140.00, and to value the improvements at \$55,860.00, and the outbuilding to be valued at N/A for a total valuation \$80,000.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 123, which was filed by Devlin and Kelley Bertrand. The current value on protest Number 123 was; current land value is \$3,415.00, the improvement value is \$142,265.00, and the outbuilding value is N/A for a total 2007 value of \$145,680.00.

Devlin and Kelley Bertrand requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$136,320.00 for a total requested 2007 valuation of \$136,320.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,415.00, the improvement value to be valued at \$142,265.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$145,680.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,415.00, and to value the improvements at \$142,265.00, and the outbuilding to be valued at N/A for a total valuation \$145,680.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 124, which was filed by Debra Benton. The current value on protest Number 124 was; current land value is \$9,480.00, the improvement value is \$59,355.00, and the outbuilding value is N/A for a total 2007 value of \$68,835.00.

Debra Benton requested that the land to be valued at \$9,030.00, the improvement value to be \$56,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$65,030.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,030.00, the improvement value to be valued at \$55,750.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$64,780.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,030.00, and to value the improvements at \$55,750.00, and the outbuilding to be valued at N/A for a total valuation \$64,780.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 125, which was filed by Sara Singer. The current value on protest Number 125 was; current land value is \$22,500.00, the improvement value is \$106,275.00, and the outbuilding value is N/A for a total 2007 value of \$128,775.00.

Sara Singer requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$119,200.00 for a total requested 2007 valuation of \$119,200.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,500.00, the improvement value to be valued at \$96,700.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$119,200.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,500.00, and to value the improvements at \$96,700.00, and the outbuilding to be valued at N/A for a total valuation \$119,200.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 126, which was filed by Steven A. Muff. The current value on protest Number 126 was; current land value is \$21,025.00, the improvement value is \$168,590.00, and the outbuilding value is N/A for a total 2007 value of \$189,615.00.

Steven A. Muff requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$130,000.00 for a total requested 2007 valuation of \$130,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$21,025.00, the improvement value to be valued at \$138,985.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$160,010.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$21,025.00, and to value the improvements at \$138,985.00, and the outbuilding to be valued at N/A for a total valuation \$160,010.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 127, which was filed by Karen Hanna. The current value on protest Number 127 was; current land value is \$10,000.00, the improvement value is \$96,705.00, and the outbuilding value is N/A for a total 2007 value of \$106,705.00.

Karen Hanna requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$68,500.00 for a total requested 2007 valuation of \$68,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,500.00, the improvement value to be valued at \$72,530.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$85,030.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,500.00, and to value the improvements at \$72,530.00, and the outbuilding to be valued at N/A for a total valuation \$85,030.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 128, which was filed by Karen H. Hanna. The current value on protest Number 128 was; current land value is \$10,000.00, the improvement value is \$96,705.00, and the outbuilding value is N/A for a total 2007 value of \$106,705.00.

Karen H. Hanna requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$68,500.00 for a total requested 2007 valuation of \$68,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,000.00, the improvement value to be valued at \$75,030.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$85,030.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,000.00, and to value the improvements at \$75,030.00, and the outbuilding to be valued at N/A for a total valuation \$85,030.00.

OLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 129, which was filed by David Larson. The current value on protest Number 129 was; current land value is \$10,935.00, the improvement value is \$92,415.00, and the outbuilding value is N/A for a total 2007 value of \$103,350.00.

David Larson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$98,260.00 for a total requested 2007 valuation of \$98,260.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,935.00, the improvement value to be valued at \$87,325.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$98,260.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,935.00, and to value the improvements at \$87,325.00, and the outbuilding to be valued at N/A for a total valuation \$98,260.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 130, which was filed by Hugo Mendez. The current value on protest Number 130 was; current land value is N/A, the improvement value is \$15,150.00, and the outbuilding value is N/A for a total 2007 value of \$15,150.00.

Hugo Mendez requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$3,000.00 for a total requested 2007 valuation of \$3,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$8,275.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$8,275.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$8,275.00, and the outbuilding to be valued at N/A for a total valuation \$8,275.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 131, which was filed by Rodney G. Snyder. The current value on protest Number 131 was; current land value is \$8,775.00, the improvement value is \$99,510.00, and the outbuilding value is N/A for a total 2007 value of \$108,285.00.

Rodney G. Snyder requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$103,125.00 for a total requested 2007 valuation of \$103,125.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,775.00, the improvement value to be valued at \$99,510.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$108,285.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,775.00, and to value the improvements at \$99,510.00, and the outbuilding to be valued at N/A for a total valuation \$108,285.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 132, which was filed by Rodney G. Snyder. The current value on protest Number 132 was; current land value is \$1,345.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$1,345.00.

Rodney G. Snyder requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$1,280.00 for a total requested 2007 valuation of \$1,280.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,280.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$1,280.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,280.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$1,280.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 133, which was filed by Denis and Julianne Eckert. The current value on protest Number 133 was; current land value is \$20,375.00, the improvement value is \$157,935.00, and the outbuilding value is N/A for a total 2007 value of \$178,310.00.

Denis and Julianne Eckert requested that the land to be valued at \$20,375.00, the improvement value to be \$150,850.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$171,225.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,375.00, the improvement value to be valued at \$150,845.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$171,220.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,375.00, and to value the improvements at \$150,845.00, and the outbuilding to be valued at N/A for a total valuation \$171,220.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 134, which was filed by John Van Bergen. The current value on protest Number 134 was; current land value is \$17,560.00, the improvement value is \$159,160.00, and the outbuilding value is N/A for a total 2007 value of \$176,720.00.

John Van Bergen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$168,000.00 for a total requested 2007 valuation of \$168,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$17,560.00, the improvement value to be valued at \$159,160.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$176,720.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$17,560.00, and to value the improvements at \$159,160.00, and the outbuilding to be valued at N/A for a total valuation \$176,720.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 135, which was filed by David L. Donnelly. The current value on protest Number 135 was; current land value is \$3,800.00, the improvement value is \$63,260.00, and the outbuilding value is N/A for a total 2007 value of \$67,060.00.

David L. Donnelly requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$57,543.00 for a total requested 2007 valuation of \$57,543.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$59,310.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$63,110.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$59,310.00, and the outbuilding to be valued at N/A for a total valuation \$63,110.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 136, which was filed by David L. Donnelly. The current value on protest Number 136 was; current land value is \$3,800.00, the improvement value is \$8,950.00, and the outbuilding value is N/A for a total 2007 value of \$12,750.00.

David L. Donnelly requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$10,338.00 for a total requested 2007 valuation of \$10,338.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$7,745.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$11,545.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$7,745.00, and the outbuilding to be valued at N/A for a total valuation \$11,545.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 137, which was filed by Mickie Lynn Andersen. The current value on protest Number 137 was; current land value is \$5,245.00, the improvement value is \$68,295.00, and the outbuilding value is N/A for a total 2007 value of \$73,540.00.

Mickie Lynn Andersen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$55,000.00 for a total requested 2007 valuation of \$55,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,245.00, the improvement value to be valued at \$54,260.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$59,505.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,245.00, and to value the improvements at \$54,260.00, and the outbuilding to be valued at N/A for a total valuation \$59,505.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 138, which was filed by Michelle M. and Edwin D. Beckner.

The current value on protest Number 138 was; current land value is \$31,230.00, the improvement value is \$274,120.00, and the outbuilding value is N/A for a total 2007 value of \$305,350.00.

Michelle M. and Edwin D. Beckner requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$292,810.00 for a total requested 2007 valuation of \$292,810.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$30,000.00, the improvement value to be valued at \$275,350.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$305,350.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$30,000.00, and to value the improvements at \$275,350.00, and the outbuilding to be valued at N/A for a total valuation \$305,350.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 139, which was filed by Heather Dohrman. The current value on protest Number 139 was; current land value is \$18,830.00, the improvement value is \$85,955.00, and the outbuilding value is N/A for a total 2007 value of \$104,785.00.

Heather Dohrman requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$99,795.00 for a total requested 2007 valuation of \$99,795.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$27,500.00, the improvement value to be valued at \$72,290.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$99,790.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$27,500.00, and to value the improvements at \$72,290.00, and the outbuilding to be valued at N/A for a total valuation \$99,790.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 140, which was filed by Mary M. Nelsen. The current value on protest Number 140 was; current land value is \$5,890.00, the improvement value is \$71,155.00, and the outbuilding value is N/A for a total 2007 value of \$77,045.00.

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Mary M. Nelsen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$62,845.00 for a total requested 2007 valuation of \$62,845.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,890.00, the improvement value to be valued at \$56,955.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$62,845.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,890.00, and to value the improvements at \$56,955.00, and the outbuilding to be valued at N/A for a total valuation \$62,845.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 141, which was filed by Dale R. Swan. The current value on protest Number 141 was; current land value is \$11,130.00, the improvement value is \$104,545.00, and the outbuilding value is N/A for a total 2007 value of \$115,675.00.

Dale R. Swan requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$110,000.00 for a total requested 2007 valuation of \$110,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$11,130.00, the improvement value to be valued at \$98,965.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$110,095.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$11,130.00, and to value the improvements at \$98,965.00, and the outbuilding to be valued at N/A for a total valuation \$110,095.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 142, which was filed by Mary A. and Douglas J. Beller.

The current value on protest Number 142 was; current land value is \$24,710.00, the improvement value is \$117,115.00, and the outbuilding value is N/A for a total 2007 value of \$141,825.00.

Mary A. and Douglas J. Beller requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$24,710.00, the improvement value to be valued at \$109,420.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$134,130.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$24,710.00, and to value the improvements at \$109,420.00, and the outbuilding to be valued at N/A for a total valuation \$134,130.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 143, which was filed by Wayne Rasmussen. The current value on protest Number 143 was; current land value is \$97,260.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$97,260.00.

Wayne Rasmussen requested that the land to be valued at \$59,287.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$59,287.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$97,260.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$97,260.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$97,260.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$97,260.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 144, which was filed by Wayne S. Rasmussen. The current value on protest Number 144 was; current land value is \$101,925.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$101,925.00.

Wayne S. Rasmussen requested that the land to be valued at \$66,605.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$66,605.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$101,925.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$101,925.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$101,925.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$101,925.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 145, which was filed by Wayne S. Rasmussen. The current value on protest Number 145 was; current land value is \$57,180.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$57,180.00.

Wayne S. Rasmussen requested that the land to be valued at \$37,610.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$37,610.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$57,180.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$57,180.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$57,180.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$57,180.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 146, which was filed by Wayne S. Rasmussen. The current value on protest Number 146 was; current land value is \$90,905.00, the improvement value is, and the outbuilding value is for a total 2007 value of \$90,905.00.

Wayne S. Rasmussen requested that the land to be valued at \$55,682.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$55,682.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$90,905.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$90,905.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$90,905.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$90,905.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 147, which was filed by Wayne S. Rasmussen. The current value on protest Number 147 was; current land value is \$54,515.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$54,515.00.

Wayne S. Rasmussen requested that the land to be valued at \$34,390.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$34,390.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$54,515.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$54,515.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$54,515.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$54,515.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 148, which was filed by Connie P. Lanagan. The current value on protest Number 148 was; current land value is \$12,140.00, the improvement value is \$95,885.00, and the outbuilding value is N/A for a total 2007 value of \$108,025.00.

Connie P. Lanagan requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$98,000.00 for a total requested 2007 valuation of \$98,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,140.00, the improvement value to be valued at \$95,885.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$108,025.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,140.00, and to value the improvements at \$95,885.00, and the outbuilding to be valued at N/A for a total valuation \$108,025.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 149, which was filed by Thomas H. Lynch. The current value on protest Number 149 was; current land value is \$15,000.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$15,000.00.

Thomas H. Lynch requested that the land to be valued at \$9,800.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$9,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,000.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$10,000.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,000.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$10,000.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 150, which was filed by Thomas H. Lynch. The current value on protest Number 150 was; current land value is \$12,440.00, the improvement value is \$313,735.00, and the outbuilding value is N/A for a total 2007 value of \$326,175.00.

Thomas H. Lynch requested that the land to be valued at \$9,800.00, the improvement value to be \$130,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$139,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,440.00, the improvement value to be valued at \$186,965.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$199,405.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,440.00, and to value the improvements at \$186,965.00, and the outbuilding to be valued at N/A for a total valuation \$199,405.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 151, which was filed by Thomas H. Lynch. The current value on protest Number 151 was; current land value is \$25,000.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$25,000.00.

Thomas H. Lynch requested that the land to be valued at \$9,800.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$9,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,000.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$10,000.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,000.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$10,000.00

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 152, which was filed by Darrold C. Schmidt. The current value on protest Number 152 was; current land value is \$8,610.00, the improvement value is \$90,105.00, and the outbuilding value is N/A for a total 2007 value of \$98,715.00.

Darrold C. Schmidt requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$91,465.00 for a total requested 2007 valuation of \$91,465.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,200.00, the improvement value to be valued at \$83,295.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$91,495.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,200.00, and to value the improvements at \$83,295.00, and the outbuilding to be valued at N/A for a total valuation \$91,495.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 153, which was filed by Jeffrey J. and Rita L. Todd. The current value on protest Number 153 was; current land value is \$9,470.00, the improvement value is \$88,515.00, and the outbuilding value is N/A for a total 2007 value of \$97,985.00.

Jeffrey J. and Rita L. Todd requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$90,000.00 for a total requested 2007 valuation of \$90,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,470.00, the improvement value to be valued at 88,515.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$97,985.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,470.00, and to value the improvements at \$88,515.00, and the outbuilding to be valued at N/A for a total valuation \$97,985.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 154, which was filed by Donald A. and Jeannette E. Kubik.

The current value on protest Number 154 was; current land value is \$2,080.00, the improvement value is \$5,300.00, and the outbuilding value is N/A for a total 2007 value of \$7,380.00.

Donald A. and Jeannette E. Kubik requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$2,000.00 for a total requested 2007 valuation of \$2,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$16,875.00, the improvement value to be valued at \$2,755.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$19,630.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$16,875.00, and to value the improvements at \$2,755.00, and the outbuilding to be valued at N/A for a total valuation \$19,630.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 155, which was filed by Donald A. and Jeannette Kubik. The current value on protest Number 155 was; current land value is \$4,745.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$4,745.00.

Donald A. and Jeannette Kubik requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$2,000.00 for a total requested 2007 valuation of \$2,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$4,885.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$4,885.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$4,885.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$4,885.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 156, which was filed by Clair and Bera Hamar, Trust. The current value on protest Number 156 was; current land value is \$675.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$675.00.

Clair and Bera Hamar, Trust requested that the land to be valued at \$500.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$500.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$500.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$500.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$500.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 157, which was filed by Clair and Vera Hamar, Trust. The current value on protest Number 157 was; current land value is \$1,840.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$1,840.00.

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Clair and Vera Hamar, Trust requested that the land to be valued at \$500.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$500.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$500.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$500.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$500.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 158, which was filed by Fernando Lopez. The current value on protest Number 158 was; current land value is N/A, the improvement value is \$15,440.00, and the outbuilding value is N/A for a total 2007 value of \$15,440.00.

Fernando Lopez requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$8,000.00 for a total requested 2007 valuation of \$8,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$15,440.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$15,440.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$15,440.00, and the outbuilding to be valued at N/A for a total valuation \$15,440.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 159, which was filed by Arlene Sudrla. The current value on protest Number 159 was; current land value is \$22,500.00, the improvement value is \$71,345.00, and the outbuilding value is N/A for a total 2007 value of \$93,845.00.

Arlene Sudrla requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$90,000.00 for a total requested 2007 valuation of \$90,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,500.00, the improvement value to be valued at \$71,345.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$93,845.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,500.00, and to value the improvements at \$71,345.00, and the outbuilding to be valued at N/A for a total valuation \$93,845.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 160, which was filed by Richard and Ruth Pallesen. The current value on protest Number 160 was; current land value is \$115,320.00, the improvement value is \$41,685.00, and the outbuilding value is \$115.00 for a total 2007 value of \$157,120.00.

Richard and Ruth Pallesen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$115,320.00 for a total requested 2007 valuation of \$115,320.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$115,320.00, the improvement value to be valued at \$20,545.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$135,865.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$115,320.00, and to value the improvements at \$20,545.00, and the outbuilding to be valued at N/A for a total valuation \$135,865.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 161, which was filed by Matthew R. Mogensen. The current value on protest Number 161 was; current land value is \$12,020.00, the improvement value is \$78,795.00, and the outbuilding value is N/A for a total 2007 value of \$90,815.00.

Matthew R. Mogensen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$80,000.00 for a total requested 2007 valuation of \$80,000.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,020.00, the improvement value to be valued at \$68,475.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$80,495.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,020.00, and to value the improvements at \$68,475.00, and the outbuilding to be valued at N/A for a total valuation \$80,495.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 162, which was filed by Teri Dolezal dba Curves. The current value on protest Number 162 was; current land value is \$42,360.00, the improvement value is \$193,605.00, and the outbuilding value is N/A for a total 2007 value of \$235,965.00.

Teri Dolezal dba Curves requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$122,360.00 for a total requested 2007 valuation of \$122,360.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$42,360.00, the improvement value to be valued at \$193,605.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$235,965.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$42,360.00, and to value the improvements at \$193,605.00, and the outbuilding to be valued at N/A for a total valuation \$235,965.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 163, which was filed by Teri Dolezal. The current value on protest Number 163 was; current land value is \$26,340.00, the improvement value is \$108,730.00, and the outbuilding value is N/A for a total 2007 value of \$135,070.00.

Teri Dolezal requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$110,000.00 for a total requested 2007 valuation of \$110,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$42,550.00, the improvement value to be valued at \$84,680.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$127,230.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$42,550.00, and to value the improvements at \$84,680.00, and the outbuilding to be valued at N/A for a total valuation \$127,230.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 164, which was filed by Michael Tramp. The current value on protest Number 164 was; current land value is \$18,400.00, the improvement value is \$144,220.00, and the outbuilding value is N/A for a total 2007 value of \$162,620.00.

Michael Tramp requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$89,895.00 for a total requested 2007 valuation of \$89,895.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$18,400.00, the improvement value to be valued at \$106,805.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$125,205.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$18,400.00, and to value the improvements at \$106,805.00, and the outbuilding to be valued at N/A for a total valuation \$125,205.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 165, which was filed by Charles and Connie Schoenberner. The current value on protest Number 165 was; current land value is \$14,400.00, the improvement value is \$140,155.00, and the outbuilding value is N/A for a total 2007 value of \$154,555.00.

Charles and Connie Schoenberner requested that the land to be valued at \$14,400.00, the improvement value to be \$133,670.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$148,070.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$14,400.00, the improvement value to be valued at \$140,155.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$154,555.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$14,400.00, and to value the improvements at \$140,155.00, and the outbuilding to be valued at N/A for a total valuation \$154,555.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 166, which was filed by Robert W. Lane. The current value on protest Number 166 was; current land value is \$14,175.00, the improvement value is \$8,295.00, and the outbuilding value is N/A for a total 2007 value of \$22,470.00.

Robert W. Lane requested that the land to be valued at \$7,090.00, the improvement value to be \$8,885.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$15,975.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,090.00, the improvement value to be valued at \$8,885.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$15,975.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,090.00, and to value the improvements at \$8,885.00, and the outbuilding to be valued at N/A for a total valuation \$15,975.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 167, which was filed by Robert W. Lane. The current value on protest Number 167 was; current land value is \$25,810.00, the improvement value is \$157,005.00, and the outbuilding value is N/A for a total 2007 value of \$182,815.00.

Robert W. Lane requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$20,810.00 for a total requested 2007 valuation of \$20,810.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,810.00, the improvement value to be valued at \$157,005.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$177,815.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,810.00, and to value the improvements at \$157,005.00, and the outbuilding to be valued at N/A for a total valuation \$177,815.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 168, which was filed by Roma L. Johnson. The current value on protest Number 168 was; current land value is \$10,185.00, the improvement value is \$104,960.00, and the outbuilding value is N/A for a total 2007 value of \$115,145.00.

Roma L. Johnson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$92,525.00 for a total requested 2007 valuation of \$92,525.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$10,185.00, the improvement value to be valued at \$80,010.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$90,195.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$10,185.00, and to value the improvements at \$80,010.00, and the outbuilding to be valued at N/A for a total valuation \$90,195.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 169, which was filed by Jody A. Russell. The current value on protest Number 169 was; current land value is \$16,035.00, the improvement value is \$86,415.00, and the outbuilding value is N/A for a total 2007 value of \$102,450.00.

Jody A. Russell requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$99,000.00 for a total requested 2007 valuation of \$99,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$27,975.00, the improvement value to be valued at \$74,475.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$102,450.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$27,975.00, and to value the improvements at \$74,475.00, and the outbuilding to be valued at N/A for a total valuation \$102,450.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 170, which was filed by Marguerite K. McGowen. The current value on protest Number 170 was; current land value is \$1,100.00, the improvement value is \$29,195.00, and the outbuilding value is N/A for a total 2007 value of \$30,295.00.

Marguerite K. McGowen requested that the land to be valued at \$1,100.00, the improvement value to be \$23,390.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$24,490.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,100.00, the improvement value to be valued at \$29,195.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$30,295.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,100.00, and to value the improvements at \$29,195.00, and the outbuilding to be valued at N/A for a total valuation \$30,295.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 171, which was filed by Robert and Dian Boals. The current value on protest Number 171 was; current land value is \$174,550.00, the improvement value is \$126,390.00, and the outbuilding value is N/A for a total 2007 value of \$300,940.00.

Robert and Dian Boals requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$288,615.00 for a total requested 2007 valuation of \$288,615.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$174,550.00, the improvement value to be valued at \$125,895.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$300,445.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$174,550.00, and to value the improvements at \$125,895.00, and the outbuilding to be valued at N/A for a total valuation \$300,445.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 172, which was filed by Robert and Diane Boals. The current value on protest Number 172 was; current land value is \$77,485.00, the improvement value is \$127,330.00, and the outbuilding value is \$19,335.00 for a total 2007 value of \$224,150.00.

Robert and Diane Boals requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$217,310.00 for a total requested 2007 valuation of \$217,310.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$77,485.00, the improvement value to be valued at \$124,930.00, the outbuilding value to be valued at \$2,750.00 for a total recommended 2007 valuation of \$205,165.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$77,485.00, and to value the improvements at \$124,930.00, and the outbuilding to be valued at \$2,750.00 for a total valuation \$205,165.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 173, which was filed by Robert and Dian Boals. The current value on protest Number 173 was; current land value is \$19,325.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$19,325.00.

Robert and Dian Boals requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$17,470.00 for a total requested 2007 valuation of \$17,470.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$19,325.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$19,325.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$19,325.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$19,325.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 174, which was filed by Leon Jepsen. The current value on protest Number 174 was; current land value is \$114,875.00, the improvement value is \$76,800.00, and the outbuilding value is \$10,295.00 for a total 2007 value of \$201,970.00.

Leon Jepsen requested that the land to be valued at \$99,990.00, the improvement value to be \$87,095.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$187,085.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$99,990.00, the improvement value to be valued at \$75,170.00, the outbuilding value to be valued at \$13,560.00 for a total recommended 2007 valuation of \$188,720.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$99,990.00, and to value the improvements at \$75,170.00, and the outbuilding to be valued at \$13,560.00 for a total valuation \$188,720.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 175, which was filed by Janice Barclay. The current value on protest Number 175 was; current land value is \$2,850.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$2,850.00.

Janice Barclay requested that the land to be valued at \$500.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$715.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$715.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$715.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$715.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 176, which was filed by Donald and Janice Barclay. The current value on protest Number 176 was; current land value is \$3,915.00, the improvement value is \$67,395.00, and the outbuilding value is N/A for a total 2007 value of \$71,310.00.

Donald and Janice Barclay requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$45,000.00 for a total requested 2007 valuation of \$45,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,915.00, the improvement value to be valued at \$59,895.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$63,810.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,915.00, and to value the improvements at \$59,895.00, and the outbuilding to be valued at N/A for a total valuation \$63,810.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 177, which was filed by Mwamba Ngeleka. The current value on protest Number 177 was; current land value is \$18,745.00, the improvement value is \$20,645.00, and the outbuilding value is N/A for a total 2007 value of \$39,390.00.

Mwamba Ngeleka requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$29,645.00 for a total requested 2007 valuation of \$29,645.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$6,250.00, the improvement value to be valued at \$20,645.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$26,895.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$6,250.00, and to value the improvements at \$20,645.00, and the outbuilding to be valued at N/A for a total valuation \$26,895.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 178, which was filed by Gerald and Carol Krieger. The current value on protest Number 178 was; current land value is \$20,235.00, the

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improvement value is \$132,735.00, and the outbuilding value is N/A for a total 2007 value of \$152,970.00.

Gerald and Carol Krieger requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$145,700.00 for a total requested 2007 valuation of \$145,700.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,235.00, the improvement value to be valued at \$123,570.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$143,805.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,235.00, and to value the improvements at \$123,570.00, and the outbuilding to be valued at N/A for a total valuation \$143,805.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 179, which was filed by Lynnell H. Lussier. The current value on protest Number 179 was; current land value is \$14,665.00, the improvement value is \$140,440.00, and the outbuilding value is N/A for a total 2007 value of \$155,105.00.

Lynnell H. Lussier requested that the land to be valued at \$14,665.00, the improvement value to be \$113,405.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$128,070.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,500.00, the improvement value to be valued at \$90,905.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$113,405.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,500.00, and to value the improvements at \$90,905.00, and the outbuilding to be valued at N/A for a total valuation \$113,405.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 180, which was filed by Kathleen A. Martin. The current value on protest Number 180 was; current land value is \$45,385.00, the improvement value is \$76,680.00, and the outbuilding value is N/A for a total 2007 value of \$122,065.00.

Kathleen A. Martin requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$42,315.00 for a total requested 2007 valuation of \$42,315.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$45,385.00, the improvement value to be valued at \$76,680.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$122,065.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$45,385.00, and to value the improvements at \$76,680.00, and the outbuilding to be valued at N/A for a total valuation \$122,065.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 181, which was filed by Peggy A. McGinty. The current value on protest Number 181 was; current land value is \$29,585.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$29,585.00.

Peggy A. McGinty requested that the land to be valued at \$20,000.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$20,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$29,585.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$29,585.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$29,585.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$29,585.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 182, which was filed by Gina Marie McGinty. The current value on protest Number 182 was; current land value is \$25,480.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$25,480.00.

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Gina Marie McGinty requested that the land to be valued at \$12,000.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$12,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,480.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$25,480.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,480.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$25,480.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 183, which was filed by Patrick J. McGinty. The current value on protest Number 183 was; current land value is \$26,980.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$26,980.00.

Patrick J. McGinty requested that the land to be valued at \$17,025.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$17,025.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$17,430.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$17,430.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$17,430.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$17,430.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 184, which was filed by Christopher J. McGinty. The current value on protest Number 184 was; current land value is \$20,160.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$20,160.00.

Christopher J. McGinty requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,160.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$20,160.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,160.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$20,160.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 185, which was filed by Casey J. McGinty. The current value on protest Number 185 was; current land value is \$26,530.00, the improvement value is N/A, and the outbuilding value is \$6,750.00 for a total 2007 value of \$33,280.00.

Casey J. McGinty requested that the land to be valued at \$13,000.00, the improvement value to be N/A, the outbuilding value to be \$6,750.00 for a total requested 2007 valuation of \$19,750.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,530.00, the improvement value to be valued at N/A, the outbuilding value to be valued at \$6,750.00 for a total recommended 2007 valuation of \$33,280.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,530.00, and to value the improvements at N/A, and the outbuilding to be valued at \$6,750.00 for a total valuation \$33,280.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 186, which was filed by Christopher McGinty. The current value on protest Number 186 was; current land value is N/A, the improvement value is \$1,030.00, and the outbuilding value is N/A for a total 2007 value of \$1,030.00.

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Christopher McGinty requested that the land to be valued at N/A, the improvement value to be \$980.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$980.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$865.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$865.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$865.00, and the outbuilding to be valued at N/A for a total valuation \$865.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 187, which was filed by Daniel Gatzemeyer. The current value on protest Number 187 was; current land value is \$134,440.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$134,440.00.

Daniel Gatzemeyer requested that the land to be valued at \$97,505.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$97,505.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$123,125.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$123,125.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$123,125.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$123,125.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 188, which was filed by Steven L. and Alyce L. Strong. The current value on protest Number 188 was; current land value is \$13,135.00, the improvement value is \$155,565.00, and the outbuilding value is N/A for a total 2007 value of \$168,700.00.

Steven L. and Alyce L. Strong requested that the land to be valued at \$12,510.00, the improvement value to be \$148,155.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$160,665.00. The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$18,600.00, the improvement value to be valued at \$126,895.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$145,495.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$18,600.00, and to value the improvements at \$126,895.00, and the outbuilding to be valued at N/A for a total valuation \$145,495.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 189, which was filed by Marian Jessen. The current value on protest Number 189 was; current land value is \$27,490.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$27,490.00.

Marian Jessen requested that the land to be valued at \$19,720.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$19,720.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$27,490.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$27,490.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$27,490.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$27,490.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 190, which was filed by Marian Jessen. The current value on protest Number 190 was; current land value is \$31,185.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$31,185.00.

Marian Jessen requested that the land to be valued at \$22,305.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$22,305.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$31,185.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$31,185.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$31,185.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$31,185.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 191, which was filed by Marian Jessen. The current value on protest Number 191 was; current land value is \$206,615.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$206,615.00.

Marian Jessen requested that the land to be valued at \$149,440.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$149,440.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$206,615.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$206,615.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$206,615.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$206,615.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 192, which was filed by Hans Jessen. The current value on protest Number 192 was; current land value is \$244,910.00, the improvement value is \$7,820.00, and the outbuilding value is \$975.00 for a total 2007 value of \$253,705.00.

Hans Jessen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$180,155.00 for a total requested 2007 valuation of \$180,155.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$244,910.00, the improvement value to be valued at \$4,075.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$248,985.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$244,910.00, and to value the improvements at \$4,075.00, and the outbuilding to be valued at N/A for a total valuation \$248,985.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 193, which was filed by Hans Jessen. The current value on protest Number 193 was; current land value is \$27,810.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$27,810.00.

Hans Jessen requested that the land to be valued at \$21,335.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$21,335.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$27,810.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$27,810.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$27,810.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$27,810.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 194, which was filed by Hans Jessen. The current value on protest Number 194 was; current land value is \$196,590.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$196,590.00.

Hans Jessen requested that the land to be valued at \$149,900.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$149,900.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$196,590.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$196,590.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$196,590.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$196,590.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 195, which was filed by Hans Jessen. The current value on protest Number 195 was; current land value is \$21,625.00, the improvement value is \$106,180.00, and the outbuilding value is N/A for a total 2007 value of \$127,805.00.

Hans Jessen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$19,140.00 for a total requested 2007 valuation of \$19,140.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$21,625.00, the improvement value to be valued at \$96,665.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$118,290.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$21,625.00, and to value the improvements at \$96,665.00, and the outbuilding to be valued at N/A for a total valuation \$118,290.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 196, which was filed by Marian Jessen. The current value on protest Number 196 was; current land value is \$99,915.00, the improvement value is N/A, and the outbuilding value is \$375.00 for a total 2007 value of \$100,290.00.

Marian Jessen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$71,305.00 for a total requested 2007 valuation of \$71,305.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$99,915.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$99,915.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$99,915.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$99,915.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 197, which was filed by Hans Jessen. The current value on protest Number 197 was; current land value is \$26,100.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$26,100.00.

Hans Jessen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$19,140.00 for a total requested 2007 valuation of \$19,140.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,100.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$26,100.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,100.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$26,100.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 198, which was filed by Stevie Stevenson. The current value on protest Number 198 was; current land value is \$17,390.00, the improvement value is \$86,445.00, and the outbuilding value is N/A for a total 2007 value of \$103,835.00.

Stevie Stevenson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$88,835.00 for a total requested 2007 valuation of \$88,835.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$17,390.00, the improvement value to be valued at \$71,440.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$88,830.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$17,390.00, and to value the improvements at \$71,440.00, and the outbuilding to be valued at N/A for a total valuation \$88,830.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 199, which was filed by Helen Conway. The current value on protest Number 199 was; current land value is \$143,580.00, the improvement value is \$77,340.00, and the outbuilding value is \$95.00 for a total 2007 value of \$221,015.00.

Helen Conway requested that the land to be valued at \$123,629.00, the improvement value to be \$77,435.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$201,064.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$143,580.00, the improvement value to be valued at \$77,435.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$221,015.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$143,580.00, and to value the improvements at \$77,435.00, and the outbuilding to be valued at N/A for a total valuation \$221,015.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 200, which was filed by Helen Conway. The current value on protest Number 200 was; current land value is \$23,040.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$23,040.00.

Helen Conway requested that the land to be valued at \$9,382.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$9,382.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$23,040.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$23,040.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$23,040.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$23,040.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 201, which was filed by Savage and Browning / ARC Communities 2 LLC. The current value on protest Number 201 was; current land value is \$376,305.00, the improvement value is \$942,685.00, and the outbuilding value is N/A for a total 2007 value of \$1,318,990.00.

Savage and Browning / ARC Communities 2 LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$376,305.00, the improvement value to be valued at \$942,685.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$1,318,990.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$376,305.00, and to value the improvements at \$942,685.00, and the outbuilding to be valued at N/A for a total valuation \$1,318,990.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 202, which was filed by Savage and Browning / ARC Communities 2 LLC. The current value on protest Number 202 was; current land value is \$77,230.00, the improvement value is N/A, and the outbuilding value is \$91,110.00 for a total 2007 value of \$168,340.00.

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Savage and Browning / ARC Communities 2 LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A. The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$77,230.00, the improvement value to be valued at N/A, the outbuilding value to be valued at \$91,110.00 for a total recommended 2007 valuation of \$168,340.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$77,230.00, and to value the improvements at N/A, and the outbuilding to be valued at \$91,110.00 for a total valuation \$168,340.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 203, which was filed by Savage and Browning / ARC Communities 2 LLC. The current value on protest Number 203 was; current land value is \$75,035.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$75,035.00.

Savage and Browning / ARC Communities 2 LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$75,035.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$75,035.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$75,035.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$75,035.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 204, which was filed by Savage and Browning / ARC Communities 2 LLC. The current value on protest Number 204 was; current land value is \$12,485.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$12,485.00.

Savage and Browning / ARC Communities 2 LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,485.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$12,485.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,485.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$12,485.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 205, which was filed by Savage and Browning / Perkins Delaware. LLC. The current value on protest Number 205 was; current land value is \$91,770.00, the improvement value is \$100,550.00, and the outbuilding value is N/A for a total 2007 value of \$192,320.00.

Savage and Browning / Perkins Delaware. LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$91,770.00, the improvement value to be valued at \$100,550.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$192,320.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$91,770.00, and to value the improvements at \$100,550.00, and the outbuilding to be valued at N/A for a total valuation \$192,320.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 206, which was filed by Savage and Browning / Perkins Delaware, LLC. The current value on protest Number 206 was; current land value is \$821,255.00, the improvement value is \$4,133,355.00, and the outbuilding value is N/A for a total 2007 value of \$4,954,610.00.

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Savage and Browning / Perkins Delaware, LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of N/A. The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$821,255.00, the improvement value to be valued at \$4,133,355.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$4,954,610.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$821,255.00, and to value the improvements at \$4,133,355.00, and the outbuilding to be valued at N/A for a total valuation \$4,954,610.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 207, which was filed by Carol Bligh. The current value on protest Number 207 was; current land value is \$15,975.00, the improvement value is \$53,680.00, and the outbuilding value is N/A for a total 2007 value of \$69,655.00.

Carol Bligh requested that the land to be valued at \$15,975.00, the improvement value to be \$50,185.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$66,160.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,975.00, the improvement value to be valued at \$53,680.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$69,655.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,975.00, and to value the improvements at \$53,680.00, and the outbuilding to be valued at N/A for a total valuation \$69,655.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 208, which was filed by James L. Stork. The current value on protest Number 208 was; current land value is \$1,375.00, the improvement value is \$14,340.00, and the outbuilding value is N/A for a total 2007 value of \$15,715.00.

James L. Stork requested that the land to be valued at \$1,375.00, the improvement value to be \$8,145.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$9,520.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,375.00, the improvement value to be valued at \$8,455.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$9,830.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,375.00, and to value the improvements at \$8,455.00, and the outbuilding to be valued at N/A for a total valuation \$9,830.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 209, which was filed by Robert C. Long. The current value on protest Number 209 was; current land value is \$39,755.00, the improvement value is \$205,250.00, and the outbuilding value is N/A for a total 2007 value of \$245,005.00.

Robert C. Long requested that the land to be valued at \$39,755.00, the improvement value to be \$192,895.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$232,650.00. The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$39,755.00, the improvement value to be valued at \$205,250.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$245,005.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$39,755.00, and to value the improvements at \$205,250.00, and the outbuilding to be valued at N/A for a total valuation \$245,005.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 210, which was filed by Carol Barclay Jr. The current value on protest Number 210 was; current land value is N/A, the improvement value is \$55,210.00, and the outbuilding value is N/A for a total 2007 value of \$55,210.00.

Carol Barclay Jr. requested that the land to be valued at N/A, the improvement value to be \$52,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$52,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$52,580.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$52,580.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$52,580.00, and the outbuilding to be valued at N/A for a total valuation \$52,580.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 211, which was filed by Jeffrey S. and Carrie V. Lantz. The current value on protest Number 211 was; current land value is \$7,810.00, the improvement value is \$79,430.00, and the outbuilding value is N/A for a total 2007 value of \$87,240.00.

Jeffrey S. and Carrie V. Lantz requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$83,800.00 for a total requested 2007 valuation of \$83,800.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,810.00, the improvement value to be valued at \$75,460.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$83,270.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,810.00, and to value the improvements at \$75,460.00, and the outbuilding to be valued at N/A for a total valuation \$83,270.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 212, which was filed by Russell K. and Eileen J. Rasmussen. The current value on protest Number 212 was; current land value is \$12,905.00, the improvement value is \$64,230.00, and the outbuilding value is N/A for a total 2007 value of \$77,135.00.

Russell K. and Eileen J. Rasmussen requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$73,460.00 for a total requested 2007 valuation of \$73,460.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$18,000.00, the improvement value to be valued at \$46,820.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$64,820.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$18,000.00, and to value the improvements at \$46,820.00, and the outbuilding to be valued at N/A for a total valuation \$64,820.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 213, which was filed by Wayne F. and Cynthia A. Miller. The current value on protest Number 213 was; current land value is \$23,225.00, the improvement value is \$98,610.00, and the outbuilding value is N/A for a total 2007 value of \$121,835.00.

Wayne F. and Cynthia A. Miller requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$101,795.00 for a total requested 2007 valuation of \$101,795.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$36,300.00, the improvement value to be valued at \$65,495.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$101,795.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$36,300.00, and to value the improvements at \$65,495.00, and the outbuilding to be valued at N/A for a total valuation \$101,795.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 214, which was filed by Karen M. Mitchell. The current value on protest Number 214 was; current land value is \$45,865.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$45,865.00.

Karen M. Mitchell requested that the land to be valued at \$37,865.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$37,865.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$45,865.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$45,865.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$45,865.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$45,865.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 215, which was filed by Willie W. Peters II. The current value on protest Number 215 was; current land value is \$20,845.00, the improvement value is \$59,850.00, and the outbuilding value is N/A for a total 2007 value of \$80,695.00.

Willie W. Peters II requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$76,850.00 for a total requested 2007 valuation of \$76,850.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$31,525.00, the improvement value to be valued at \$46,015.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$77,540.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$31,525.00, and to value the improvements at \$46,015.00, and the outbuilding to be valued at N/A for a total valuation \$77,540.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 216, which was filed by Lillian R. Dorig. The current value on protest Number 216 was; current land value is \$8,520.00, the improvement value is \$89,395.00, and the outbuilding value is N/A for a total 2007 value of \$97,915.00.

Lillian R. Dorig requested that the land to be valued at \$8,520.00, the improvement value to be \$84,910.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$93,430.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,520.00, the improvement value to be valued at \$89,395.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$97,915.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,520.00, and to value the improvements at \$89,395.00, and the outbuilding to be valued at N/A for a total valuation \$97,915.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 217, which was filed by Ron Messerschmidt. The current value on protest Number 217 was; current land value is \$24,470.00, the improvement value is \$115,600.00, and the outbuilding value is \$30,005.00 for a total 2007 value of \$170,075.00.

Ron Messerschmidt requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$160,075.00 for a total requested 2007 valuation of \$160,075.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$24,470.00, the improvement value to be valued at \$106,410.00, the outbuilding value to be valued at \$15,260.00 for a total recommended 2007 valuation of \$146,140.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$24,470.00, and to value the improvements at \$106,410.00, and the outbuilding to be valued at \$15,260.00 for a total valuation \$146,140.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 218, which was filed by Ron Messerschmidt. The current value on protest Number 218 was; current land value is \$106,515.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$106,515.00.

Ron Messerschmidt requested that the land to be valued at \$75,700.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$75,700.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$106,515.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$106,515.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$106,515.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$106,515.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 219, which was filed by Ron Messerschmidt. The current value on protest Number 219 was; current land value is \$57,085.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$57,085.00.

Ron Messerschmidt requested that the land to be valued at \$40,555.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$40,555.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$57,085.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$57,085.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$57,085.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$57,085.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 220, which was filed by Kay Metzger Hoelsing. The current value on protest Number 220 was; current land value is \$7,000.00, the improvement value is \$67,015.00, and the outbuilding value is N/A for a total 2007 value of \$74,015.00.

Kay Metzger Hoelsing requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$55,080.00 for a total requested 2007 valuation of \$55,080.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,000.00, the improvement value to be valued at \$46,910.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$53,910.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,000.00, and to value the improvements at \$46,910.00, and the outbuilding to be valued at N/A for a total valuation \$53,910.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 221, which was filed by DelRae L and Robert R. Beermann. The current value on protest Number 221 was; current land value is \$76,850.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$76,850.00.

DelRae L and Robert R. Beermann requested that the land to be valued at \$72,235.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$72,235.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$76,850.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$76,850.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$76,850.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$76,850.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 222, which was filed by DelRae L. and Robert R. Beermann.

The current value on protest Number 222 was; current land value is \$88,260.00, the improvement value is \$54,750.00, and the outbuilding value is N/A for a total 2007 value of \$143,010.00.

DelRae L. and Robert R. Beermann requested that the land to be valued at \$84,410.00, the improvement value to be \$54,750.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$139,160.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$88,260.00, the improvement value to be valued at \$54,750.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$143,010.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$88,260.00, and to value the improvements at \$54,750.00, and the outbuilding to be valued at N/A for a total valuation \$143,010.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 223, which was filed by DelRae L. and Robert R. Beermann. The current value on protest Number 223 was; current land value is

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\$89,015.00, the improvement value is \$93,170.00, and the outbuilding value is \$1,385.00 for a total 2007 value of \$183,570.00.

DeIRae L. and Robert R. Beermann requested that the land to be valued at \$84,210.00, the improvement value to be \$94,555.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$178,765.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$89,015.00, the improvement value to be valued at \$94,555.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$183,570.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$89,015.00, and to value the improvements at \$94,555.00, and the outbuilding to be valued at N/A for a total valuation \$183,570.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 224, which was filed by Betty Zeisler. The current value on protest Number 224 was; current land value is \$2,800.00, the improvement value is \$64,810.00, and the outbuilding value is N/A for a total 2007 value of \$67,610.00.

Betty Zeisler requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$61,070.00 for a total requested 2007 valuation of \$61,070.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$2,740.00, the improvement value to be valued at \$58,330.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$61,070.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$2,740.00, and to value the improvements at \$58,330.00, and the outbuilding to be valued at N/A for a total valuation \$61,070.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 225, which was filed by Dallas Cain II. The current value on protest Number 225 was; current land value is \$1,900.00, the improvement value is \$60,080.00, and the outbuilding value is N/A for a total 2007 value of \$61,980.00.

Dallas Cain II requested that the land to be valued at \$1,900.00, the improvement value to be \$49,775.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$51,675.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,900.00, the improvement value to be valued at \$50,250.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$52,150.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,900.00, and to value the improvements at \$50,250.00, and the outbuilding to be valued at N/A for a total valuation \$52,150.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 226, which was filed by Milford A. Rewinkel. The current value on protest Number 226 was; current land value is \$5,700.00, the improvement value is \$61,940.00, and the outbuilding value is N/A for a total 2007 value of \$67,640.00.

Milford A. Rewinkel requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$57,620.00 for a total requested 2007 valuation of \$57,620.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,700.00, the improvement value to be valued at \$51,440.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$57,140.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,700.00, and to value the improvements at \$51,440.00, and the outbuilding to be valued at N/A for a total valuation \$57,140.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 227, which was filed by Beverly Sommer. The current value on protest Number 227 was; current land value is \$550,000.00, the improvement value is \$2,412,650.00, and the outbuilding value is N/A for a total 2007 value of \$2,962,650.00.

Beverly Sommer requested that the land to be valued at \$550,000.00, the improvement value to be \$850,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$1,400,000.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$550,000.00, the improvement value to be valued at \$2,412,650.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$2,962,650.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$550,000.00, and to value the improvements at \$2,412,650.00, and the outbuilding to be valued at N/A for a total valuation \$2,962,650.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 228, which was filed by Advantax Group, LLC. The current value on protest Number 228 was; current land value is \$259,580.00, the improvement value is \$6,808,970.00, and the outbuilding value is N/A for a total 2007 value of \$7,068,550.00.

Advantax Group, LLC requested that the land to be valued at \$259,580.00, the improvement value to be \$5,081,040.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$5,340,620.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$259,580.00, the improvement value to be valued at \$6,808,970.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$7,068,550.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$259,580.00, and to value the improvements at \$6,808,970.00, and the outbuilding to be valued at N/A for a total valuation \$7,068,550.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 229, which was filed by Ryan Keith Koepke. The current value on protest Number 229 was; current land value is \$17,600.00, the improvement value is \$4,315.00, and the outbuilding value is N/A for a total 2007 value of \$21,915.00.

Ryan Keith Koepke requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$8,500.00 for a total requested 2007 valuation of \$8,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$17,220.00, the improvement value to be valued at \$4,695.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$21,915.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$17,220.00, and to value the improvements at \$4,695.00, and the outbuilding to be valued at N/A for a total valuation \$21,915.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 230, which was filed by Steven A. and Tony Kneifl. The current value on protest Number 230 was; current land value is \$30,875.00, the improvement value is \$87,185.00, and the outbuilding value is N/A for a total 2007 value of \$118,060.00.

Steven A. and Tony Kneifl requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$112,440.00 for a total requested 2007 valuation of \$112,440.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$30,875.00, the improvement value to be valued at \$87,185.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$118,060.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$30,875.00, and to value the improvements at \$87,185.00, and the outbuilding to be valued at N/A for a total valuation \$118,060.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 231, which was filed by Renate Reiss. The current value on protest Number 231 was; current land value is \$13,080.00, the improvement value is \$53,320.00, and the outbuilding value is N/A for a total 2007 value of \$66,400.00.

Renate Reiss requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$61,045.00 for a total requested 2007 valuation of \$61,045.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$18,450.00, the improvement value to be valued at \$42,595.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$61,045.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$18,450.00, and to value the improvements at \$42,595.00, and the outbuilding to be valued at N/A for a total valuation \$61,045.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 232, which was filed by Anthony D. Bos. The current value on protest Number 232 was; current land value is \$25,350.00, the improvement value is \$190,410.00, and the outbuilding value is N/A for a total 2007 value of \$215,760.00.

Anthony D. Bos requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$203,635.00 for a total requested 2007 valuation of \$203,635.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$40,600.00, the improvement value to be valued at \$162,435.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$203,035.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$40,600.00, and to value the improvements at \$162,435.00, and the outbuilding to be valued at N/A for a total valuation \$203,035.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 233, which was filed by Arlen Leinart. The current value on protest Number 233 was; current land value is \$15,510.00, the improvement value is \$182,850.00, and the outbuilding value is N/A for a total 2007 value of \$198,360.00.

Arlen Leinart requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$180,000.00 for a total requested 2007 valuation of \$180,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,725.00, the improvement value to be valued at \$159,415.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$186,140.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,725.00, and to value the improvements at \$159,415.00, and the outbuilding to be valued at N/A for a total valuation \$186,140.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 234, which was filed by Gene Cantrell. The current value on protest Number 234 was; current land value is \$10,425.00, the improvement value is \$120,825.00, and the outbuilding value is N/A for a total 2007 value of \$131,250.00.

Gene Cantrell requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$119,855.00 for a total requested 2007 valuation of \$119,855.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$16,725.00, the improvement value to be valued at \$103,130.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$119,855.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$16,725.00, and to value the improvements at \$103,130.00, and the outbuilding to be valued at N/A for a total valuation \$119,855.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 235, which was filed by Marion R. Brown. The current value on protest Number 235 was; current land value is \$1,120.00, the improvement value is \$87,705.00, and the outbuilding value is N/A for a total 2007 value of \$88,825.00.

Marion R. Brown requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$80,000.00 for a total requested 2007 valuation of \$80,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$1,065.00, the improvement value to be valued at \$87,145.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$88,210.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$1,065.00, and to value the improvements at \$87,145.00, and the outbuilding to be valued at N/A for a total valuation \$88,210.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 236, which was filed by Kristy Tremayne. The current value on protest Number 236 was; current land value is \$2,660.00, the improvement value is \$83,405.00, and the outbuilding value is N/A for a total 2007 value of \$86,065.00.

Kristy Tremayne requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$67,000.00 for a total requested 2007 valuation of \$67,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$2,660.00, the improvement value to be valued at \$83,405.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$86,065.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$2,660.00, and to value the improvements at \$83,405.00, and the outbuilding to be valued at N/A for a total valuation \$86,065.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 237, which was filed by Kames R. Hough. The current value on protest Number 237 was; current land value is \$3,570.00, the improvement value is \$85,790.00, and the outbuilding value is N/A for a total 2007 value of \$89,360.00.

Kames R. Hough requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$83,000.00 for a total requested 2007 valuation of \$83,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,570.00, the improvement value to be valued at \$79,155.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$82,725.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,570.00, and to value the improvements at \$79,155.00, and the outbuilding to be valued at N/A for a total valuation \$82,725.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 238, which was filed by Ken and Lynelle Conley. The current value on protest Number 238 was; current land value is \$15,750.00, the improvement value is \$156,995.00, and the outbuilding value is N/A for a total 2007 value of \$172,745.00.

Ken and Lynelle Conley requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$164,520.00 for a total requested 2007 valuation of \$164,520.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,000.00, the improvement value to be valued at \$149,520.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$164,520.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,000.00, and to value the improvements at \$149,520.00, and the outbuilding to be valued at N/A for a total valuation \$164,520.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 239, which was filed by Patrick C. Green. The current value on protest Number 239 was; current land value is \$103,540.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$103,540.00.

Patrick C. Green requested that the land to be valued at \$82,246.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$82,246.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$94,940.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$94,940.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$94,940.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$94,940.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 240, which was filed by Patrick C. Green. The current value on protest Number 240 was; current land value is \$62,990.00, the improvement value is N/A, and the outbuilding value is \$9,800.00 for a total 2007 value of \$72,790.00.

Patrick C. Green requested that the land to be valued at \$50,095.00, the improvement value to be N/A, the outbuilding value to be \$9,898.00 for a total requested 2007 valuation of \$59,993.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$62,990.00, the improvement value to be valued at N/A, the outbuilding value to be valued at \$5,130.00 for a total recommended 2007 valuation of \$68,120.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$62,990.00, and to value the improvements at N/A, and the outbuilding to be valued at \$5,130.00 for a total valuation \$68,120.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 241, which was filed by James H. Graham. The current value on protest Number 241 was; current land value is \$15,085.00, the improvement value is \$213,525.00, and the outbuilding value is N/A for a total 2007 value of \$228,610.00.

James H. Graham requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$173,140.00 for a total requested 2007 valuation of \$173,140.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,700.00, the improvement value to be valued at \$147,440.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$173,140.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,700.00, and to value the improvements at \$147,440.00, and the outbuilding to be valued at N/A for a total valuation \$173,140.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 242, which was filed by Randall J. Neal. The current value on protest Number 242 was; current land value is \$16,645.00, the improvement value is \$202,320.00, and the outbuilding value is N/A for a total 2007 value of \$218,965.00.

Randall J. Neal requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$180,000.00 for a total requested 2007 valuation of \$180,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$16,645.00, the improvement value to be valued at \$167,130.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$183,775.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$16,645.00, and to value the improvements at \$167,130.00, and the outbuilding to be valued at N/A for a total valuation \$183,775.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 243, which was filed by Warren and Glenda Hoelsing. The current value on protest Number 243 was; current land value is \$19,930.00, the improvement value is \$139,360.00, and the outbuilding value is N/A for a total 2007 value of \$159,290.00.

Warren and Glenda Hoelsing requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$126,095.00 for a total requested 2007 valuation of \$126,095.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$37,275.00, the improvement value to be valued at \$88,820.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$126,095.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$37,275.00, and to value the improvements at \$88,820.00, and the outbuilding to be valued at N/A for a total valuation \$126,095.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 244, which was filed by Barbara A. Derby. The current value on protest Number 244 was; current land value is \$13,420.00, the

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improvement value is \$108,010.00, and the outbuilding value is N/A for a total 2007 value of \$121,430.00.

Barbara A. Derby requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$114,905.00 for a total requested 2007 valuation of \$114,905.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$13,420.00, the improvement value to be valued at \$101,090.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$114,510.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$13,420.00, and to value the improvements at \$101,090.00, and the outbuilding to be valued at N/A for a total valuation \$114,510.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 245, which was filed by Ahmad Mohammad. The current value on protest Number 245 was; current land value is \$21,065.00, the improvement value is \$150,585.00, and the outbuilding value is N/A for a total 2007 value of \$171,650.00.

Ahmad Mohammad requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$165,000.00 for a total requested 2007 valuation of \$165,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$21,065.00, the improvement value to be valued at \$150,585.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$171,650.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$21,065.00, and to value the improvements at \$150,585.00, and the outbuilding to be valued at N/A for a total valuation \$171,650.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 246, which was filed by Kenneth Bruggeman. The current value on protest Number 246 was; current land value is \$13,975.00, the improvement value is N/A, and the outbuilding value is \$29,755.00 for a total 2007 value of \$43,730.00.

Kenneth Bruggeman requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$30,000.00 for a total requested 2007 valuation of \$30,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$13,975.00, the improvement value to be valued at \$29,755.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$43,730.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$13,975.00, and to value the improvements at \$29,755.00, and the outbuilding to be valued at N/A for a total valuation \$43,730.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 247, which was filed by Kenneth P Bruggeman. The current value on protest Number 247 was; current land value is \$15,760.00, the improvement value is \$18,970.00, and the outbuilding value is N/A for a total 2007 value of \$34,730.00.

Kenneth P Bruggeman requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$26,845.00 for a total requested 2007 valuation of \$26,845.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$5,255.00, the improvement value to be valued at \$20,865.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$26,120.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$5,255.00, and to value the improvements at \$20,865.00, and the outbuilding to be valued at N/A for a total valuation \$26,120.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 248, which was filed by Dwayne and Nancy Johnson. The current value on protest Number 248 was; current land value is \$19,310.00, the improvement value is \$137,670.00, and the outbuilding value is N/A for a total 2007 value of \$156,980.00.

Dwayne and Nancy Johnson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$146,330.00 for a total requested 2007 valuation of \$146,330.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$19,310.00, the improvement value to be valued at \$127,010.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$146,320.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$19,310.00, and to value the improvements at \$127,010.00, and the outbuilding to be valued at N/A for a total valuation \$146,320.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 249, which was filed by Scott F. and Sherri Davidson. The current value on protest Number 249 was; current land value is \$17,970.00, the improvement value is \$117,900.00, and the outbuilding value is N/A for a total 2007 value of \$135,870.00.

Scott F. and Sherri Davidson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$110,000.00 for a total requested 2007 valuation of \$110,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,755.00, the improvement value to be valued at \$85,615.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$111,370.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,755.00, and to value the improvements at \$85,615.00, and the outbuilding to be valued at N/A for a total valuation \$111,370.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 250, which as filed by Harold J. Bruyere, Jr. The current value on protest Number 250 was; current land value is \$18,955.00, the improvement value is \$184,430.00, and the outbuilding value is N/A for a total 2007 value of \$203,385.00.

Harold J. Bruyere, Jr. requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$194,050.00 for a total requested 2007 valuation of \$194,050.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$19,855.00, the improvement value to be valued at \$175,095.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$194,950.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$19,855.00, and to value the improvements at \$175,095.00, and the outbuilding to be valued at N/A for a total valuation \$194,950.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 251, which was filed by Carol Barclay Sr. The current value on protest Number 251 was; current land value is \$3,800.00, the improvement value is \$39,295.00, and the outbuilding value is N/A for a total 2007 value of \$43,095.00.

Carol Barclay Sr. requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$28,380.00 for a total requested 2007 valuation of \$28,380.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$3,800.00, the improvement value to be valued at \$24,575.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$28,375.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$3,800.00, and to value the improvements at \$24,575.00, and the outbuilding to be valued at N/A for a total valuation \$28,375.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 252, which was filed by Roger D. Magstadt. The current value on protest Number 252 was; current land value is \$19,765.00, the improvement value is \$143,445.00, and the outbuilding value is N/A for a total 2007 value of \$163,210.00.

Roger D. Magstadt requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$155,000.00 for a total requested 2007 valuation of \$155,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$19,765.00, the improvement value to be valued at \$134,475.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$154,240.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$19,765.00, and to value the improvements at \$134,475.00, and the outbuilding to be valued at N/A for a total valuation \$154,240.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 253, which was filed by Janett Tripp. The current value on protest Number 253 was; current land value is \$13,840.00, the improvement value is \$188,580.00, and the outbuilding value is N/A for a total 2007 value of \$202,420.00.

Janett Tripp requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$155,000.00 for a total requested 2007 valuation of \$155,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,400.00, the improvement value to be valued at \$128,875.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$149,275.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,400.00, and to value the improvements at \$128,875.00, and the outbuilding to be valued at N/A for a total valuation \$149,275.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 254, which was filed by Larry Meister. The current value on protest Number 254 was; current land value is \$17,630.00, the improvement value is \$65,695.00, and the outbuilding value is N/A for a total 2007 value of \$83,325.00.

Larry Meister requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$50,000.00 for a total requested 2007 valuation of \$50,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,075.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$25,075.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,075.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$25,075.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 255, which was filed by Cynthia E. Harris. The current value on protest Number 255 was; current land value is \$14,650.00, the improvement value is \$198,870.00, and the outbuilding value is N/A for a total 2007 value of \$213,520.00.

Cynthia E. Harris requested that the land to be valued at \$13,950.00, the improvement value to be \$189,400.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$203,350.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,850.00, the improvement value to be valued at \$184,335.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$210,185.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,850.00, and to value the improvements at \$184,335.00, and the outbuilding to be valued at N/A for a total valuation \$210,185.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 256, which was filed by William J. Twohig. The current value on protest Number 256 was; current land value is \$13,000.00, the improvement value is \$118,520.00, and the outbuilding value is N/A for a total 2007 value of \$131,520.00.

William J. Twohig requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$115,000.00 for a total requested 2007 valuation of \$115,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$13,000.00, the improvement value to be valued at \$106,080.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$119,080.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$13,000.00, and to value the improvements at \$106,080.00, and the outbuilding to be valued at N/A for a total valuation \$119,080.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 257, which was filed by Wilma Doty. The current value on protest Number 257 was; current land value is \$9,450.00, the improvement value is \$37,140.00, and the outbuilding value is N/A for a total 2007 value of \$46,590.00.

Wilma Doty requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$25,000.00 for a total requested 2007 valuation of \$25,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,450.00, the improvement value to be valued at \$21,700.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$31,150.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,450.00, and to value the improvements at \$21,700.00, and the outbuilding to be valued at N/A for a total valuation \$31,150.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 258, which was filed by Deborah Barber. The current value on protest Number 258 was; current land value is \$9,600.00, the improvement value is \$99,570.00, and the outbuilding value is N/A for a total 2007 value of \$109,170.00.

Deborah Barber requested that the land to be valued at \$11,265.00, the improvement value to be \$81,965.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$93,230.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,600.00, the improvement value to be valued at \$82,640.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$92,240.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,600.00, and to value the improvements at \$82,640.00, and the outbuilding to be valued at N/A for a total valuation \$92,240.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 259, which was filed by Bob and Annette Hirsch. The current value on protest Number 259 was; current land value is \$14,250.00, the improvement value is \$112,090.00, and the outbuilding value is N/A for a total 2007 value of \$126,340.00.

Bob and Annette Hirsch requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$120,320.00 for a total requested 2007 valuation of \$120,320.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$21,450.00, the improvement value to be valued at \$102,580.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$124,030.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$21,450.00, and to value the improvements at \$102,580.00, and the outbuilding to be valued at N/A for a total valuation \$124,030.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 260, which was filed by REV Properties, LLC. The current value on protest Number 260 was; current land value is \$25,600.00, the improvement value is \$240,830.00, and the outbuilding value is N/A for a total 2007 value of \$266,430.00.

REV Properties, LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$200,000.00 for a total requested 2007 valuation of \$200,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$25,600.00, the improvement value to be valued at \$229,915.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$255,515.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$25,600.00, and to value the improvements at \$229,915.00, and the outbuilding to be valued at N/A for a total valuation \$255,515.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

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Board members McLarty, Rohde and O'Neill reviewed Protest Number 261, which was filed by REV Properties, LLC. The current value on protest Number 261 was; current land value is \$20,170.00, the improvement value is \$253,255.00, and the outbuilding value is N/A for a total 2007 value of \$273,425.00.

REV Properties, LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$210,000.00 for a total requested 2007 valuation of \$210,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$20,170.00, the improvement value to be valued at \$242,695.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$262,865.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$20,170.00, and to value the improvements at \$242,695.00, and the outbuilding to be valued at N/A for a total valuation \$262,865.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 262, which was filed by REV Properties, LLC. The current value on protest Number 262 was; current land value is \$24,965.00, the improvement value is \$246,125.00, and the outbuilding value is N/A for a total 2007 value of \$271,090.00.

REV Properties, LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$210,000.00 for a total requested 2007 valuation of \$210,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$24,965.00, the improvement value to be valued at \$235,710.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$260,675.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$24,965.00, and to value the improvements at \$235,710.00, and the outbuilding to be valued at N/A for a total valuation \$260,675.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 263, which was filed by Cheryl J. Painter. The current value on protest Number 263 was; current land value is \$15,000.00, the improvement value is \$67,770.00, and the outbuilding value is N/A for a total 2007 value of \$82,770.00.

Cheryl J. Painter requested that the land to be valued at \$15,000.00, the improvement value to be \$64,085.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$79,085.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$15,000.00, the improvement value to be valued at \$67,770.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$82,770.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$15,000.00, and to value the improvements at \$67,770.00, and the outbuilding to be valued at N/A for a total valuation \$82,770.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 264, which was filed by Gilles and Phyllis Arsenault. The current value on protest Number 264 was; current land value is \$9,370.00, the improvement value is \$70,855.00, and the outbuilding value is N/A for a total 2007 value of \$80,225.00.

Gilles and Phyllis Arsenault requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$77,500.00 for a total requested 2007 valuation of \$77,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,370.00, the improvement value to be valued at \$70,855.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$80,225.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,370.00, and to value the improvements at \$70,855.00, and the outbuilding to be valued at N/A for a total valuation \$80,225.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 265, which was filed by Carolyn L. Matney. The current value on protest Number 265 was; current land value is \$12,780.00, the improvement value is \$65,215.00, and the outbuilding value is N/A for a total 2007 value of \$77,995.00.

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Carolyn L. Matney requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$66,770.00 for a total requested 2007 valuation of \$66,770.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,780.00, the improvement value to be valued at \$62,480.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$75,260.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,780.00, and to value the improvements at \$62,480.00, and the outbuilding to be valued at N/A for a total valuation \$75,260.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 266, which was filed by Bayle Brunick and Randy Blachford. The current value on protest Number 266 was; current land value is \$26,295.00, the improvement value is \$13,860.00, and the outbuilding value is N/A for a total 2007 value of \$40,155.00.

Bayle Brunick and Randy Blachford requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$38,245.00 for a total requested 2007 valuation of \$38,245.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$26,840.00, the improvement value to be valued at \$11,405.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$38,245.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$26,840.00, and to value the improvements at \$11,405.00, and the outbuilding to be valued at N/A for a total valuation \$38,245.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 267, which was filed by Stanley Modlin. The current value on protest Number 267 was; current land value is \$7,090.00, the improvement value is \$124,000.00, and the outbuilding value is N/A for a total 2007 value of \$131,090.00.

Stanley Modlin requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$80,000.00 for a total requested 2007 valuation of \$80,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,090.00, the improvement value to be valued at \$110,625.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$117,715.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,090.00, and to value the improvements at \$110,625.00, and the outbuilding to be valued at N/A for a total valuation \$117,715.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 268, which was filed by Cheryl Kulnar. The current value on protest Number 268 was; current land value is \$7,985.00, the improvement value is \$26,020.00, and the outbuilding value is N/A for a total 2007 value of \$34,005.00.

Cheryl Kulnar requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$32,385.00 for a total requested 2007 valuation of \$32,385.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$12,150.00, the improvement value to be valued at \$7,575.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$19,725.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$12,150.00, and to value the improvements at \$7,575.00, and the outbuilding to be valued at N/A for a total valuation \$19,725.00.
ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 269, which was filed by Randy Joe and Cherie A. Conley. The current value on protest Number 269 was; current land value is \$26,870.00, the improvement value is \$115,710.00, and the outbuilding value is \$16,335.00 for a total 2007 value of \$158,915.00.

Randy Joe and Cherie A. Conley requested that the land to be valued at \$20,100.00, the improvement value to be \$110,200.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$130,300.00.

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The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$43,650.00, the improvement value to be valued at \$91,080.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$134,730.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$43,650.00, and to value the improvements at \$91,080.00, and the outbuilding to be valued at N/A for a total valuation \$134,730.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 270, which was filed by Randy J. Knudson. The current value on protest Number 270 was; current land value is \$22,810.00, the improvement value is \$199,890.00, and the outbuilding value is N/A for a total 2007 value of \$222,700.00.

Randy J. Knudson requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$212,000.00 for a total requested 2007 valuation of \$212,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$22,810.00, the improvement value to be valued at \$169,955.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$192,765.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$22,810.00, and to value the improvements at \$169,955.00, and the outbuilding to be valued at N/A for a total valuation \$192,765.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 271, which was filed by Robert D. Criss. The current value on protest Number 271 was; current land value is \$65,080.00, the improvement value is \$71,040.00, and the outbuilding value is \$63,215.00 for a total 2007 value of \$199,335.00.

Robert D. Criss requested that the land to be valued at \$65,080.00, the improvement value to be \$72,075.00, the outbuilding value to be \$47,140.00 for a total requested 2007 valuation of \$184,295.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$65,080.00, the improvement value to be valued at \$119,215.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$184,295.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$65,080.00, and to value the improvements at \$119,215.00, and the outbuilding to be valued at N/A for a total valuation \$184,295.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 272, which was filed by Robert D. Criss. The current value on protest Number 272 was; current land value is \$7,640.00, the improvement value is N/A, and the outbuilding value is \$29,755.00 for a total 2007 value of \$37,395.00.

Robert D. Criss requested that the land to be valued at \$7,640.00, the improvement value to be \$21,910.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$29,550.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,640.00, the improvement value to be valued at N/A, the outbuilding value to be valued at \$21,910.00 for a total recommended 2007 valuation of \$29,550.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,640.00, and to value the improvements at N/A, and the outbuilding to be valued at \$21,910.00 for a total valuation \$29,550.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 273, which was filed by Robert D. Criss. The current value on protest Number 273 was; current land value is \$3,235.00, the improvement value is N/A, and the outbuilding value is N/A for a total 2007 value of \$3,235.00.

Robert D. Criss requested that the land to be valued at \$270.00, the improvement value to be N/A, the outbuilding value to be N/A for a total requested 2007 valuation of \$270.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$270.00, the improvement value to be valued at N/A, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$270.00.

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Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$270.00, and to value the improvements at N/A, and the outbuilding to be valued at N/A for a total valuation \$270.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 274, which was filed by Lorene Moyse. The current value on protest Number 274 was; current land value is \$7,090.00, the improvement value is \$88,120.00, and the outbuilding value is N/A for a total 2007 value of \$95,210.00.

Lorene Moyse requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$89,000.00 for a total requested 2007 valuation of \$89,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$7,090.00, the improvement value to be valued at \$88,120.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$95,210.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$7,090.00, and to value the improvements at \$88,120.00, and the outbuilding to be valued at N/A for a total valuation \$95,210.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 275, which was filed by Vincent G. Kavenaugh. The current value on protest Number 275 was; current land value is \$22,800.00, the improvement value is \$227,505.00, and the outbuilding value is N/A for a total 2007 value of \$250,305.00.

Vincent G. Kavenaugh requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$197,500.00 for a total requested 2007 valuation of \$197,500.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$30,000.00, the improvement value to be valued at \$204,310.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$234,310.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$30,000.00, and to value the improvements at \$204,310.00, and the outbuilding to be valued at N/A for a total valuation \$234,310.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 276, which was filed by Juan and Magana Ruiz. The current value on protest Number 276 was; current land value is \$8,235.00, the improvement value is \$78,725.00, and the outbuilding value is N/A for a total 2007 value of \$86,960.00.

Juan and Magana Ruiz requested that the land to be valued at \$8,235.00, the improvement value to be \$75,000.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$83,235.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$8,235.00, the improvement value to be valued at \$72,055.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$80,290.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$8,235.00, and to value the improvements at \$72,055.00, and the outbuilding to be valued at N/A for a total valuation \$80,290.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 277, which was filed by Ryan S. Touney. The current value on protest Number 277 was; current land value is \$26,315.00, the improvement value is \$117,215.00, and the outbuilding value is N/A for a total 2007 value of \$143,530.00.

Ryan S. Touney requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$136,695.00 for a total requested 2007 valuation of \$136,695.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$42,500.00, the improvement value to be valued at \$86,475.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$128,975.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$42,500.00, and to value the improvements at \$86,475.00, and the outbuilding to be valued at N/A for a total valuation \$128,975.00.

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ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 278, which was filed by Juan Preciado. The current value on protest Number 278 was; current land value is \$13,630.00, the improvement value is \$69,835.00, and the outbuilding value is N/A for a total 2007 value of \$83,465.00.

Juan Preciado requested that the land to be valued at \$13,630.00, the improvement value to be \$67,165.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$80,795.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$13,630.00, the improvement value to be valued at \$69,835.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$83,465.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$13,630.00, and to value the improvements at \$69,835.00, and the outbuilding to be valued at N/A for a total valuation \$83,465.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 279, which was filed by Juan Preciado. The current value on protest Number 279 was; current land value is \$9,370.00, the improvement value is \$52,895.00, and the outbuilding value is N/A for a total 2007 value of \$62,265.00.

Juan Preciado requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$52,000.00 for a total requested 2007 valuation of \$52,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,370.00, the improvement value to be valued at \$42,315.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$51,685.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,370.00, and to value the improvements at \$42,315.00, and the outbuilding to be valued at N/A for a total valuation \$51,685.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 280, which was filed by Juan Preciado. The current value on protest Number 280 was; current land value is \$9,655.00, the improvement value is \$91,140.00, and the outbuilding value is N/A for a total 2007 value of \$100,795.00.

Juan Preciado requested that the land to be valued at \$9,655.00, the improvement value to be \$85,620.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$95,275.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$9,655.00, the improvement value to be valued at \$91,140.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$100,795.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$9,655.00, and to value the improvements at \$91,140.00, and the outbuilding to be valued at N/A for a total valuation \$100,795.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 281, which was filed by The Villas at Crystal Court, LLC.

The current value on protest Number 281 was; current land value is \$55,495.00, the improvement value is \$625,660.00, and the outbuilding value is N/A for a total 2007 value of \$681,155.00.

The Villas at Crystal Court, LLC requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$351,446.00 for a total requested 2007 valuation of \$351,446.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$55,495.00, the improvement value to be valued at \$625,660.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$681,155.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$55,495.00, and to value the improvements at \$625,660.00, and the outbuilding to be valued at N/A for a total valuation \$681,155.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 282, which was filed by The Villas at Crystal Court II. The current value on protest Number 282 was; current land value is

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\$124,310.00, the improvement value is \$1,181,315.00, and the outbuilding value is N/A for a total 2007 value of \$1,305,625.00.

The Villas at Crystal Court II requested that the land to be valued at N/A, the improvement value to be N/A, the outbuilding value to be \$719,830.00 for a total requested 2007 valuation of \$719,830.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$124,310.00, the improvement value to be valued at \$1,181,315.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$1,305,625.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$124,310.00, and to value the improvements at \$1,181,315.00, and the outbuilding to be valued at N/A for a total valuation \$1,305,625.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 283, which was filed by Nicholas L. Hunter. The current value on protest Number 283 was; current land value is \$209,700.00, the improvement value is \$6,828,660.00, and the outbuilding value is N/A for a total 2007 value of \$7,038,360.00.

Nicholas L. Hunter requested that the land to be valued at \$209,700.00, the improvement value to be \$5,550,300.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$5,760,000.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$209,700.00, the improvement value to be valued at \$6,828,660.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$7,038,360.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$209,700.00, and to value the improvements at \$6,828,660.00, and the outbuilding to be valued at N/A for a total valuation \$7,038,360.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 284, which was filed by Greg Beach. The current value on protest Number 284 was; current land value is N/A, the improvement value is \$32,700.00, and the outbuilding value is N/A for a total 2007 value of \$32,700.00.

Greg Beach requested that the land to be valued at N/A, the improvement value to be \$9,490.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$9,490.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at N/A, the improvement value to be valued at \$19,880.00, the outbuilding value to be valued at N/A for a total recommended 2007 valuation of \$19,880.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at N/A, and to value the improvements at \$19,880.00, and the outbuilding to be valued at N/A for a total valuation \$19,880.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

Board members McLarty, Rohde and O'Neill reviewed Protest Number 285, which was filed by Delbert and Sharie Lieber. The current value on protest Number 285 was; current land value is \$32,860.00, the improvement value is \$67,880.00, and the outbuilding value is \$12,250.00 for a total 2007 value of \$112,990.00.

Delbert and Sharie Lieber requested that the land to be valued at \$23,340.00, the improvement value to be \$59,080.00, the outbuilding value to be N/A for a total requested 2007 valuation of \$82,420.00.

The recommendation by the appraiser and the referee was the same and their recommendation was as follows: The land to be valued at \$32,860.00, the improvement value to be valued at \$25,655.00, the outbuilding value to be valued at \$12,250.00 for a total recommended 2007 valuation of \$70,765.00.

Commissioner McLarty moved, seconded by Commissioner Rohde to agree with the recommendation by the Assessor and the Referee and to value the land at \$32,860.00, and to value the improvements at \$25,655.00, and the outbuilding to be valued at \$12,250.00 for a total valuation \$70,765.00.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Absent, Engel- Absent, McLarty- Yea, UNANIMOUS MOTION CARRIED.

McLarty moved, seconded by Rohde to adjourn. 9:20 a.m

Board of Equalization

Chairman

County Clerk

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COUNTY BOARD OF EQUALIZATION
 AUGUST 15, 2007 MEETING
 BASEMENT MEETING ROOM
 DAKOTA COUNTY COURTHOUSE
 DAKOTA CITY NE

Chair Engel called their meeting to order at 8:32 a.m.

Present were: Board Members, McLarty, Rohde, O'Neill, Hartnett, Engel and Ted Piepho, secretary. Also present were Madelyn Thorsland and Dick Erickson.

Absent: None

Mr. Erickson explained that there were two protest periods. Mr. Erickson referred to these as the second round and that is what the board will be considering today.

Mr. Erickson asked that the following documents be entered into evidence for each parcel. They were: Property Record Card, 2007 Preliminary Statistics, 2007 Soil Conversion Table, Methodology for Sales Approach, Methodology for Income Approach, Appraiser's Reference Manual, Sales Books, 2007 File Statistics, 2007 Soil Studies, Methodology for Cost Approach and 2006 Use Plat Manual.

Chair Engel declared them to be entered into the record.

Mr. Erickson called special note to Herman Freeze's protest reason for protest, protest numbers 1145 and 1146 and asked that it be entered into the record. Mr. Freeze wrote his reason for requested valuation change as follows: challenging the changing of valuation by Co. Board when I didn't Protest and I accepted the State Assessors value. So value wouldn't be undervalued and all taxpayers of Dakota Co. with value change for year 2007.

Mr. Erickson said that the attorneys in Lincoln determined that the process was legal. He explained that when the State sent out the Property Valuation Notices in June, the notices went out with a June 4th postmark on them; therefore they did not have the June 1 postmark and was declared not proper notice for any parcels value that had changed between 2006 and 2007. It was determined that the Board of Equalization would send out Notices of Change in value on June 27th to all parcels that the value changed from 2006 to 2007 and that was done on June 27, which opened a 30 day filing period for all those parcels to file protest at that time.

Discussion was had and it was determined that Mr. Freeze's reason was not valid.

The board discussed whether Protest 1195 and 1196 should be heard because they were postmarked July 31, 2007 and the filing deadline was July 28th, which was on a Saturday, therefore extending the deadline to the next work day being July 30, 2007.

Board Member McLarty moved, seconded by Board Member Hartnett to dismiss Protest numbers 1195 and 1196 because they were postmarked July 31, 2007 and that was not within the filing deadline of July 30, 2007 as required by statute.

ROLL CALL VOTE: McLarty- Yea, Rohde- Yea, O'Neill- Yea, Hartnett- yea and Engel- Yea.

UNANIMOUS MOTION CARRIED.

Mr. Erickson said that there were 198 total protests filed and informed the board that he and the referee had agreed on all the protests and recommended the following recommendations to the board, as follows:

Protest Number	Parcel Number	Recommended Land	Recommended Improvements	Recommended Outbuildings	Recommended Total
1001	220175381	\$00,000.00	\$8,870.00	\$00,000.00	\$8,870.00
1002	220154805	\$25,000.00	\$103,965.00	\$00,000.00	\$128,965.00
1003	220006334	\$3,800.00	\$24,405.00	\$00,000.00	\$28,205.00
1004	220172331	\$43,650.00	\$90,460.00	\$00,000.00	\$134,110.00
1005	220154171	\$00,000.00	\$58,000.00	\$00,000.00	\$58,000.00
1006	220172382	\$205,835.00	\$00,000.00	\$00,000.00	\$205,835.00
1007	220070059	\$34,420.00	\$00,000.00	\$00,000.00	\$34,420.00
1008	220069883	\$36,215.00	\$18,025.00	\$1,570.00	\$55,810.00
1009	220145792	\$46,745.00	\$94,260.00	\$00,000.00	\$141,005.00
1010	220086206	\$238,900.00	\$37,115.00	\$37,715.00	\$313,730.00
1011	220042543	\$21,625.00	\$35,910.00	\$00,000.00	\$57,535.00
1012	220079781	\$44,185.00	\$44,850.00	\$2,915.00	\$91,950.00
1013	220079765	\$34,260.00	\$00,000.00	\$00,000.00	\$34,260.00
1014	220077355	\$16,645.00	\$137,905.00	\$00,000.00	\$154,550.00
1015	220077886	\$53,245.00	\$48,335.00	\$00,000.00	\$101,580.00
1016	220050287	\$11,715.00	\$71,535.00	\$00,000.00	\$83,250.00
1017	220067325	\$19,875.00	\$107,850.00	\$00,000.00	\$127,725.00
1018	220069778	\$58,530.00	\$49,705.00	\$00,000.00	\$108,235.00
1019	220136904	\$46,965.00	\$85,595.00	\$00,000.00	\$132,560.00
1020	220058474	\$49,575.00	\$20,035.00	\$11,745.00	\$81,355.00
1021	220075972	\$32,450.00	\$00,000.00	\$00,000.00	\$32,450.00
1022	220075336	\$27,800.00	\$108,390.00	\$00,000.00	\$136,190.00
1023	220050473	\$12,780.00	\$65,930.00	\$00,000.00	\$78,710.00
1024	220065462	\$6,600.00	\$75,605.00	\$00,000.00	\$82,205.00
1025	220167052	\$23,350.00	\$148,325.00	\$00,000.00	\$171,675.00

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1026	220068062	\$17,600.00	\$104,935.00	\$00,000.00	\$122,535.00
1027	220210217	\$2,850.00	\$85,230.00	\$00,000.00	\$88,080.00
1028	220067139	\$6,900.00	\$24,570.00	\$00,000.00	\$31,470.00
1029	220067317	\$9,000.00	\$64,750.00	\$00,000.00	\$73,750.00
1030	220050198	\$12,780.00	\$69,275.00	\$00,000.00	\$82,055.00
1031	220206457	\$5,100.00	\$00,000.00	\$00,000.00	\$5,100.00
1032	220059403	\$73,050.00	\$120,105.00	\$00,000.00	\$193,155.00
1033	220084335	\$56,915.00	\$00,000.00	\$00,000.00	\$56,915.00
1034	220086265	\$75,270.00	\$00,000.00	\$00,000.00	\$75,270.00
1035	220075018	\$26,250.00	\$141,460.00	\$00,000.00	\$167,710.00
1036	220021147	\$14,060.00	\$67,710.00	\$00,000.00	\$81,770.00
1037	220028346	\$6,390.00	\$45,155.00	\$00,000.00	\$51,545.00
1038	220029636	\$8,590.00	\$80,015.00	\$00,000.00	\$88,605.00
1039	220085552	\$19,200.00	\$85,910.00	\$00,000.00	\$105,110.00
1040	220007632	\$3,420.00	\$77,975.00	\$00,000.00	\$81,395.00
1041	220087512	\$227,185.00	\$44,150.00	\$930.00	\$272,265.00
1042	220025398	\$9,370.00	\$70,650.00	\$00,000.00	\$80,020.00
1043	220026955	\$9,370.00	\$50,920.00	\$00,000.00	\$60,290.00
1044	220030952	\$8,520.00	\$63,225.00	\$00,000.00	\$71,745.00
1045	220083282	\$120,460.00	\$45,420.00	\$2,715.00	\$168,595.00
1046	220082561	\$87,830.00	\$00,000.00	\$00,000.00	\$87,830.00
1047	220083193	\$138,635.00	\$00,000.00	\$00,000.00	\$138,635.00
1048	220083118	\$50,950.00	\$00,000.00	\$00,000.00	\$50,950.00
1049	220082669	\$78,650.00	\$00,000.00	\$00,000.00	\$78,650.00
1050	220045461	\$15,975.00	\$78,475.00	\$00,000.00	\$94,450.00
1051	220046123	\$20,235.00	\$111,210.00	\$00,000.00	\$131,445.00
1052	220065365	\$6,930.00	\$91,355.00	\$00,000.00	\$98,285.00
1053	220071810	\$70,000.00	\$00,000.00	\$00,000.00	\$70,000.00
1054	220058814	\$21,000.00	\$93,310.00	\$00,000.00	\$114,310.00
1055	220156670	\$502,355.00	\$8,994,945.00	\$00,000.00	\$9,497,300.00
1056	220007802	\$3,650.00	\$66,345.00	\$00,000.00	\$69,995.00
1057	220082200	\$32,400.00	\$54,010.00	\$00,000.00	\$86,410.00
1058	220077819	\$23,350.00	\$76,070.00	\$00,000.00	\$99,420.00
1059	220157065	\$168,975.00	\$00,000.00	\$00,000.00	\$168,975.00
1060	220078173	\$163,290.00	\$00,000.00	\$00,000.00	\$163,290.00
1061	220079587	\$67,585.00	\$00,000.00	\$00,000.00	\$67,585.00
1062	220006121	\$5,700.00	\$65,695.00	\$00,000.00	\$71,395.00
1063	220163774	\$00,000.00	\$460.00	\$00,000.00	\$460.00
1064	220157758	\$00,000.00	\$21,455.00	\$00,000.00	\$21,455.00
1065	220064385	\$77,040.00	\$00,000.00	\$00,000.00	\$77,040.00
1066	220028761	\$6,250.00	\$61,585.00	\$00,000.00	\$67,835.00
1067	220009848	\$11,340.00	\$70,395.00	\$00,000.00	\$81,735.00
1068	220047901	\$8,235.00	\$79,455.00	\$00,000.00	\$87,690.00
1069	220148635	\$00,000.00	\$16,645.00	\$00,000.00	\$16,645.00
1070	220190623	\$00,000.00	\$2,685.00	\$00,000.00	\$2,685.00
1071	220021880	\$11,500.00	\$60,685.00	\$00,000.00	\$72,185.00
1072	220045941	\$21,300.00	\$107,280.00	\$00,000.00	\$128,580.00
1073	220000271	\$18,105.00	\$111,275.00	\$00,000.00	\$129,380.00
1074	220066604	\$16,050.00	\$91,920.00	\$00,000.00	\$107,970.00
1075	220093792	\$3,800.00	\$136,890.00	\$00,000.00	\$140,690.00
1076	220010900	\$14,175.00	\$31,875.00	\$00,000.00	\$46,050.00
1077	220206155	\$22,500.00	\$4,320.00	\$00,000.00	\$26,820.00
1078	220024358	\$97,260.00	\$00,000.00	\$00,000.00	\$97,260.00
1079	220091919	\$101,925.00	\$00,000.00	\$00,000.00	\$101,925.00
1080	220091730	\$57,180.00	\$00,000.00	\$00,000.00	\$57,180.00
1081	220160511	\$90,905.00	\$00,000.00	\$00,000.00	\$90,905.00
1082	220092605	\$54,515.00	\$00,000.00	\$00,000.00	\$54,515.00
1083	220153221	\$3,590.00	\$00,000.00	\$00,000.00	\$3,590.00
1084	220153582	\$3,720.00	\$00,000.00	\$00,000.00	\$3,720.00
1085	220153493	\$3,845.00	\$00,000.00	\$00,000.00	\$3,845.00
1086	220153310	\$3,675.00	\$00,000.00	\$00,000.00	\$3,675.00
1087	220153949	\$4,505.00	\$00,000.00	\$00,000.00	\$4,505.00
1088	220153868	\$4,160.00	\$00,000.00	\$00,000.00	\$4,160.00
1089	220153779	\$3,715.00	\$00,000.00	\$00,000.00	\$3,715.00
1090	220153671	\$4,315.00	\$00,000.00	\$00,000.00	\$4,315.00
1091	220153590	\$3,970.00	\$00,000.00	\$00,000.00	\$3,970.00
1092	220153507	\$3,150.00	\$00,000.00	\$00,000.00	\$3,150.00
1093	220153426	\$3,150.00	\$00,000.00	\$00,000.00	\$3,150.00
1094	220153337	\$3,435.00	\$00,000.00	\$00,000.00	\$3,435.00
1095	220153329	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1096	220152985	\$3,625.00	\$00,000.00	\$00,000.00	\$3,625.00
1097	220153078	\$3,340.00	\$00,000.00	\$00,000.00	\$3,340.00
1098	220153159	\$3,340.00	\$00,000.00	\$00,000.00	\$3,340.00
1099	220153248	\$4,000.00	\$00,000.00	\$00,000.00	\$4,000.00
1100	220153957	\$3,625.00	\$00,000.00	\$00,000.00	\$3,625.00

BOARD OF EQUALIZATION

RECORD BOOK 3

1101	220153876	\$3,905.00	\$00,000.00	\$00,000.00	\$3,905.00
1102	220153787	\$3,715.00	\$00,000.00	\$00,000.00	\$3,715.00
1103	220153698	\$3,655.00	\$00,000.00	\$00,000.00	\$3,655.00
1104	220153604	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1105	220153515	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1106	220153434	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1107	220153256	\$3,625.00	\$00,000.00	\$00,000.00	\$3,625.00
1108	220153167	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1109	220152993	\$3,275.00	\$00,000.00	\$00,000.00	\$3,275.00
1110	220153086	\$3,875.00	\$00,000.00	\$00,000.00	\$3,875.00
1111	220153965	\$3,970.00	\$00,000.00	\$00,000.00	\$3,970.00
1112	220153795	\$3,150.00	\$00,000.00	\$00,000.00	\$3,150.00
1113	220153884	\$3,555.00	\$00,000.00	\$00,000.00	\$3,555.00
1114	220153701	\$3,190.00	\$00,000.00	\$00,000.00	\$3,190.00
1115	220153612	\$3,215.00	\$00,000.00	\$00,000.00	\$3,215.00
1116	220153523	\$3,235.00	\$00,000.00	\$00,000.00	\$3,235.00
1117	220048029	\$8,235.00	\$53,820.00	\$00,000.00	\$62,055.00
1118	220034591	\$12,355.00	\$41,830.00	\$00,000.00	\$54,185.00
1119	220086710	\$42,500.00	\$91,330.00	\$00,000.00	\$133,830.00
1120	220068453	\$9,000.00	\$149,320.00	\$00,000.00	\$158,320.00
1121	220077401	\$100,365.00	\$00,000.00	\$00,000.00	\$100,365.00
1122	220077584	\$172,650.00	\$00,000.00	\$00,000.00	\$172,650.00
1123	220077495	\$91,030.00	\$00,000.00	\$00,000.00	\$91,030.00
1124	220002223	\$4,100.00	\$61,205.00	\$00,000.00	\$65,305.00
1125	220153469	\$7,020.00	\$139,470.00	\$00,000.00	\$146,490.00
1126	220076790	\$92,835.00	\$00,000.00	\$00,000.00	\$92,835.00
1127	220075913	\$42,975.00	\$00,000.00	\$00,000.00	\$42,975.00
1128	220022712	\$12,210.00	\$54,590.00	\$00,000.00	\$66,800.00
1129	220072167	\$15,000.00	\$106,820.00	\$00,000.00	\$121,820.00
1130	220172854	\$30,000.00	\$118,895.00	\$00,000.00	\$148,895.00
1131	220148767	\$17,550.00	\$142,005.00	\$00,000.00	\$159,555.00
1132	220074380	\$9,000.00	\$83,850.00	\$00,000.00	\$92,850.00
1133	220089256	\$143,725.00	\$66,015.00	\$8,315.00	\$218,055.00
1134	220074887	\$28,750.00	\$35,765.00	\$00,000.00	\$64,515.00
1135	220133158	\$102,540.00	\$00,000.00	\$00,000.00	\$102,540.00
1136	220089922	\$27,940.00	\$00,000.00	\$00,000.00	\$27,940.00
1137	220132879	\$56,960.00	\$00,000.00	\$00,000.00	\$56,960.00
1138	220076960	\$51,595.00	\$00,000.00	\$00,000.00	\$51,595.00
1139	220077142	\$202,165.00	\$98,585.00	\$30,550.00	\$331,300.00
1140	220077045	\$101,220.00	\$00,000.00	\$00,000.00	\$101,220.00
1141	220076782	\$197,400.00	\$00,000.00	\$00,000.00	\$197,400.00
1142	220076863	\$48,540.00	\$00,000.00	\$00,000.00	\$48,540.00
1143	220045429	\$11,360.00	\$92,135.00	\$00,000.00	\$103,495.00
1144	220170878	\$32,710.00	\$127,385.00	\$00,000.00	\$160,095.00
1145	220167133	\$9,090.00	\$00,000.00	\$00,000.00	\$9,090.00
1146	220210306	\$5,250.00	\$00,000.00	\$00,000.00	\$5,250.00
1147	220178577	\$22,500.00	\$225,900.00	\$00,000.00	\$248,400.00
1148	220182922	\$00,000.00	\$1,550.00	\$00,000.00	\$1,550.00
1149	220083711	\$23,500.00	\$28,165.00	\$00,000.00	\$51,665.00
1150	220172978	\$19,385.00	\$197,440.00	\$00,000.00	\$216,825.00
1151	220173699	\$12,675.00	\$98,110.00	\$00,000.00	\$110,785.00
1152	220138346	\$15,950.00	\$175,280.00	\$00,000.00	\$191,230.00
1153	220053103	\$22,500.00	\$115,030.00	\$00,000.00	\$137,530.00
1154	220204616	\$23,375.00	\$129,320.00	\$00,000.00	\$152,695.00
1155	220042411	\$13,205.00	\$89,485.00	\$00,000.00	\$102,690.00
1156	220079358	\$13,730.00	\$61,480.00	\$00,000.00	\$75,210.00
1157	220065756	\$15,975.00	\$115,150.00	\$00,000.00	\$131,125.00
1158	220060150	\$16,270.00	\$109,000.00	\$00,000.00	\$125,270.00
1159	220196729	\$11,250.00	\$1,380.00	\$00,000.00	\$12,630.00
1160	220091870	\$2,430.00	\$00,000.00	\$00,000.00	\$2,430.00
1161	220076073	\$8,640.00	\$140,665.00	\$00,000.00	\$149,305.00
1162	220049653	\$14,190.00	\$79,860.00	\$00,000.00	\$94,050.00
1163	220141924	\$146,210.00	\$00,000.00	\$00,000.00	\$146,210.00
1164	220054436	\$8,045.00	\$82,325.00	\$00,000.00	\$90,370.00
1165	220068976	\$5,400.00	\$111,625.00	\$00,000.00	\$117,025.00
1166	220046557	\$15,975.00	\$78,255.00	\$00,000.00	\$94,230.00
1167	220077835	\$7,810.00	\$92,335.00	\$00,000.00	\$100,145.00
1168	220068321	\$868,030.00	\$00,000.00	\$00,000.00	\$868,030.00
1169	220089299	\$32,250.00	\$112,785.00	\$00,000.00	\$145,035.00
1170	220094632	\$27,500.00	\$53,965.00	\$00,000.00	\$81,465.00
1171	220167052	\$23,350.00	\$148,325.00	\$00,000.00	\$171,675.00
1172	220049165	\$15,000.00	\$58,260.00	\$00,000.00	\$73,260.00
1173	220197458	\$19,275.00	\$40,775.00	\$00,000.00	\$60,050.00
1174	220021368	\$18,745.00	\$89,445.00	\$00,000.00	\$108,190.00
1175	220090602	\$118,900.00	\$00,000.00	\$00,000.00	\$118,900.00

BOARD OF EQUALIZATION

RECORD BOOK 3

1176	220090432	\$197,970.00	\$00,000.00	\$00,000.00	\$197,970.00
1177	220094454	\$44,015.00	\$00,000.00	\$00,000.00	\$44,015.00
1178	220094535	\$164,375.00	\$00,000.00	\$00,000.00	\$164,375.00
1179	220087865	\$244,420.00	\$62,550.00	\$19,145.00	\$326,115.00
1180	220199949	\$00,000.00	\$8,580.00	\$00,000.00	\$8,580.00
1181	220062250	\$30,525.00	\$28,110.00	\$00,000.00	\$58,635.00
1182	220124876	\$8,550.00	\$4,705.00	\$00,000.00	\$13,255.00
1183	220080712	\$60,845.00	\$104,445.00	\$00,000.00	\$165,290.00
1184	220177619	\$13,845.00	\$123,830.00	\$00,000.00	\$137,675.00
1185	220073562	\$17,605.00	\$174,555.00	\$00,000.00	\$192,160.00
1186	220068887	\$19,575.00	\$112,975.00	\$00,000.00	\$132,550.00
1187	220057001	\$30,375.00	\$125,935.00	\$14,865.00	\$171,175.00
1188	220166722	\$32,500.00	\$132,160.00	\$00,000.00	\$164,660.00
1189	220091633	\$196,140.00	\$1,495.00	\$760.00	\$198,395.00
1190	220091722	\$105,915.00	\$00,000.00	\$00,000.00	\$105,915.00
1191	220005702	\$5,700.00	\$44,050.00	\$00,000.00	\$49,750.00
1192	220070989	\$2,790.00	\$59,390.00	\$00,000.00	\$62,180.00
1193	220032114	\$6,565.00	\$66,275.00	\$00,000.00	\$72,840.00
1194	220032203	\$6,250.00	\$22,195.00	\$00,000.00	\$28,445.00
1197	220087946	\$157,005.00	\$00,000.00	\$00,000.00	\$157,005.00
1198	220028079	\$12,495.00	\$80,420.00	\$00,000.00	\$92,915.00

Commissioner McLarty moved, seconded by Commissioner to approve the Assessor's and the referee's recommendation on all protests except 1195 and 1196 as follows:

Protest Number	Parcel Number	Recommended Land	Recommended Improvements	Recommended Outbuildings	Recommended Total
1001	220175381	\$00,000.00	\$8,870.00	\$00,000.00	\$ 8,870.00
1002	220154805	\$25,000.00	\$103,965.00	\$00,000.00	\$128,965.00
1003	220006334	\$ 3,800.00	\$24,405.00	\$00,000.00	\$ 28,205.00
1004	220172331	\$43,650.00	\$90,460.00	\$00,000.00	\$134,110.00
1005	220154171	\$00,000.00	\$58,000.00	\$00,000.00	\$ 58,000.00
1006	220172382	\$205,835.00	\$00,000.00	\$00,000.00	\$205,835.00
1007	220070059	\$34,420.00	\$00,000.00	\$00,000.00	\$34,420.00
1008	220069883	\$36,215.00	\$18,025.00	\$1,570.00	\$55,810.00
1009	220145792	\$46,745.00	\$94,260.00	\$00,000.00	\$141,005.00
1010	220086206	\$238,900.00	\$37,115.00	\$37,715.00	\$313,730.00
1011	220042543	\$21,625.00	\$35,910.00	\$00,000.00	\$57,535.00
1012	220079781	\$44,185.00	\$44,850.00	\$2,915.00	\$91,950.00
1013	220079765	\$34,260.00	\$00,000.00	\$00,000.00	\$34,260.00
1014	220077355	\$16,645.00	\$137,905.00	\$00,000.00	\$154,550.00
1015	220077886	\$53,245.00	\$48,335.00	\$00,000.00	\$101,580.00
1016	220050287	\$11,715.00	\$71,535.00	\$00,000.00	\$83,250.00
1017	220067325	\$19,875.00	\$107,850.00	\$00,000.00	\$127,725.00
1018	220069778	\$58,530.00	\$49,705.00	\$00,000.00	\$108,235.00
1019	220136904	\$46,965.00	\$85,595.00	\$00,000.00	\$132,560.00
1020	220058474	\$49,575.00	\$20,035.00	\$11,745.00	\$81,355.00
1021	220075972	\$32,450.00	\$00,000.00	\$00,000.00	\$32,450.00
1022	220075336	\$27,800.00	\$108,390.00	\$00,000.00	\$136,190.00
1023	220050473	\$12,780.00	\$65,930.00	\$00,000.00	\$78,710.00
1024	220065462	\$6,600.00	\$75,605.00	\$00,000.00	\$82,205.00
1025	220167052	\$23,350.00	\$148,325.00	\$00,000.00	\$171,675.00
1026	220068062	\$17,600.00	\$104,935.00	\$00,000.00	\$122,535.00
1027	220210217	\$2,850.00	\$85,230.00	\$00,000.00	\$88,080.00
1028	220067139	\$6,900.00	\$24,570.00	\$00,000.00	\$31,470.00
1029	220067317	\$9,000.00	\$64,750.00	\$00,000.00	\$73,750.00
1030	220050198	\$12,780.00	\$69,275.00	\$00,000.00	\$82,055.00
1031	220206457	\$5,100.00	\$00,000.00	\$00,000.00	\$5,100.00
1032	220059403	\$73,050.00	\$120,105.00	\$00,000.00	\$193,155.00
1033	220084335	\$56,915.00	\$00,000.00	\$00,000.00	\$56,915.00
1034	220086265	\$75,270.00	\$00,000.00	\$00,000.00	\$75,270.00
1035	220075018	\$26,250.00	\$141,460.00	\$00,000.00	\$167,710.00
1036	220021147	\$14,060.00	\$67,710.00	\$00,000.00	\$81,770.00
1037	220028346	\$6,390.00	\$45,155.00	\$00,000.00	\$51,545.00
1038	220029636	\$8,590.00	\$80,015.00	\$00,000.00	\$88,605.00
1039	220085552	\$19,200.00	\$85,910.00	\$00,000.00	\$105,110.00
1040	220007632	\$3,420.00	\$77,975.00	\$00,000.00	\$81,395.00
1041	220087512	\$227,185.00	\$44,150.00	\$930.00	\$272,265.00
1042	220025398	\$9,370.00	\$70,650.00	\$00,000.00	\$80,020.00
1043	220026955	\$9,370.00	\$50,920.00	\$00,000.00	\$60,290.00
1044	220030952	\$8,520.00	\$63,225.00	\$00,000.00	\$71,745.00
1045	220083282	\$120,460.00	\$45,420.00	\$2,715.00	\$168,595.00
1046	220082561	\$87,830.00	\$00,000.00	\$00,000.00	\$87,830.00
1047	220083193	\$138,635.00	\$00,000.00	\$00,000.00	\$138,635.00
1048	220083118	\$50,950.00	\$00,000.00	\$00,000.00	\$50,950.00

BOARD OF EQUALIZATION

RECORD BOOK 3

1049	220082669	\$78,650.00	\$00,000.00	\$00,000.00	\$78,650.00
1050	220045461	\$15,975.00	\$78,475.00	\$00,000.00	\$94,450.00
1051	220046123	\$20,235.00	\$111,210.00	\$00,000.00	\$131,445.00
1052	220065365	\$6,930.00	\$91,355.00	\$00,000.00	\$98,285.00
1053	220071810	\$70,000.00	\$00,000.00	\$00,000.00	\$70,000.00
1054	220058814	\$21,000.00	\$93,310.00	\$00,000.00	\$114,310.00
1055	220156670	\$502,355.00	\$8,994,945.00	\$00,000.00	\$9,497,300.00
1056	220007802	\$3,650.00	\$66,345.00	\$00,000.00	\$69,995.00
1057	220082200	\$32,400.00	\$54,010.00	\$00,000.00	\$86,410.00
1058	220077819	\$23,350.00	\$76,070.00	\$00,000.00	\$99,420.00
1059	220157065	\$168,975.00	\$00,000.00	\$00,000.00	\$168,975.00
1060	220078173	\$163,290.00	\$00,000.00	\$00,000.00	\$163,290.00
1061	220079587	\$67,585.00	\$00,000.00	\$00,000.00	\$67,585.00
1062	220006121	\$5,700.00	\$65,695.00	\$00,000.00	\$71,395.00
1063	220163774	\$00,000.00	\$460.00	\$00,000.00	\$460.00
1064	220157758	\$00,000.00	\$21,455.00	\$00,000.00	\$21,455.00
1065	220064385	\$77,040.00	\$00,000.00	\$00,000.00	\$77,040.00
1066	220028761	\$6,250.00	\$61,585.00	\$00,000.00	\$67,835.00
1067	220009848	\$11,340.00	\$70,395.00	\$00,000.00	\$81,735.00
1068	220047901	\$8,235.00	\$79,455.00	\$00,000.00	\$87,690.00
1069	220148635	\$00,000.00	\$16,645.00	\$00,000.00	\$16,645.00
1070	220190623	\$00,000.00	\$2,685.00	\$00,000.00	\$2,685.00
1071	220021880	\$11,500.00	\$60,685.00	\$00,000.00	\$72,185.00
1072	220045941	\$21,300.00	\$107,280.00	\$00,000.00	\$128,580.00
1073	220000271	\$18,105.00	\$111,275.00	\$00,000.00	\$129,380.00
1074	220066604	\$16,050.00	\$91,920.00	\$00,000.00	\$107,970.00
1075	220093792	\$3,800.00	\$136,890.00	\$00,000.00	\$140,690.00
1076	220010900	\$14,175.00	\$31,875.00	\$00,000.00	\$46,050.00
1077	220206155	\$22,500.00	\$4,320.00	\$00,000.00	\$26,820.00
1078	220024358	\$97,260.00	\$00,000.00	\$00,000.00	\$97,260.00
1079	220091919	\$101,925.00	\$00,000.00	\$00,000.00	\$101,925.00
1080	220091730	\$57,180.00	\$00,000.00	\$00,000.00	\$57,180.00
1081	220160511	\$90,905.00	\$00,000.00	\$00,000.00	\$90,905.00
1082	220092605	\$54,515.00	\$00,000.00	\$00,000.00	\$54,515.00
1083	220153221	\$3,590.00	\$00,000.00	\$00,000.00	\$3,590.00
1084	220153582	\$3,720.00	\$00,000.00	\$00,000.00	\$3,720.00
1085	220153493	\$3,845.00	\$00,000.00	\$00,000.00	\$3,845.00
1086	220153310	\$3,675.00	\$00,000.00	\$00,000.00	\$3,675.00
1087	220153949	\$4,505.00	\$00,000.00	\$00,000.00	\$4,505.00
1088	220153868	\$4,160.00	\$00,000.00	\$00,000.00	\$4,160.00
1089	220153779	\$3,715.00	\$00,000.00	\$00,000.00	\$3,715.00
1090	220153671	\$4,315.00	\$00,000.00	\$00,000.00	\$4,315.00
1091	220153590	\$3,970.00	\$00,000.00	\$00,000.00	\$3,970.00
1092	220153507	\$3,150.00	\$00,000.00	\$00,000.00	\$3,150.00
1093	220153426	\$3,150.00	\$00,000.00	\$00,000.00	\$3,150.00
1094	220153337	\$3,435.00	\$00,000.00	\$00,000.00	\$3,435.00
1095	220153329	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1096	220152985	\$3,625.00	\$00,000.00	\$00,000.00	\$3,625.00
1097	220153078	\$3,340.00	\$00,000.00	\$00,000.00	\$3,340.00
1098	220153159	\$3,340.00	\$00,000.00	\$00,000.00	\$3,340.00
1099	220153248	\$4,000.00	\$00,000.00	\$00,000.00	\$4,000.00
1100	220153957	\$3,625.00	\$00,000.00	\$00,000.00	\$3,625.00
1101	220153876	\$3,905.00	\$00,000.00	\$00,000.00	\$3,905.00
1102	220153787	\$3,715.00	\$00,000.00	\$00,000.00	\$3,715.00
1103	220153698	\$3,655.00	\$00,000.00	\$00,000.00	\$3,655.00
1104	220153604	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1105	220153515	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1106	220153434	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1107	220153256	\$3,625.00	\$00,000.00	\$00,000.00	\$3,625.00
1108	220153167	\$3,370.00	\$00,000.00	\$00,000.00	\$3,370.00
1109	220152993	\$3,275.00	\$00,000.00	\$00,000.00	\$3,275.00
1110	220153086	\$3,875.00	\$00,000.00	\$00,000.00	\$3,875.00
1111	220153965	\$3,970.00	\$00,000.00	\$00,000.00	\$3,970.00
1112	220153795	\$3,150.00	\$00,000.00	\$00,000.00	\$3,150.00
1113	220153884	\$3,555.00	\$00,000.00	\$00,000.00	\$3,555.00
1114	220153701	\$3,190.00	\$00,000.00	\$00,000.00	\$3,190.00
1115	220153612	\$3,215.00	\$00,000.00	\$00,000.00	\$3,215.00
1116	220153523	\$3,235.00	\$00,000.00	\$00,000.00	\$3,235.00
1117	220048029	\$8,235.00	\$53,820.00	\$00,000.00	\$62,055.00
1118	220034591	\$12,355.00	\$41,830.00	\$00,000.00	\$54,185.00
1119	220086710	\$42,500.00	\$91,330.00	\$00,000.00	\$133,830.00
1120	220068453	\$9,000.00	\$149,320.00	\$00,000.00	\$158,320.00
1121	220077401	\$100,365.00	\$00,000.00	\$00,000.00	\$100,365.00
1122	220077584	\$172,650.00	\$00,000.00	\$00,000.00	\$172,650.00
1123	220077495	\$91,030.00	\$00,000.00	\$00,000.00	\$91,030.00

BOARD OF EQUALIZATION

RECORD BOOK 3

1124	220002223	\$4,100.00	\$61,205.00	\$00,000.00	\$65,305.00
1125	220153469	\$7,020.00	\$139,470.00	\$00,000.00	\$146,490.00
1126	220076790	\$92,835.00	\$00,000.00	\$00,000.00	\$92,835.00
1127	220075913	\$42,975.00	\$00,000.00	\$00,000.00	\$42,975.00
1128	220022712	\$12,210.00	\$54,590.00	\$00,000.00	\$66,800.00
1129	220072167	\$15,000.00	\$106,820.00	\$00,000.00	\$121,820.00
1130	220172854	\$30,000.00	\$118,895.00	\$00,000.00	\$148,895.00
1131	220148767	\$17,550.00	\$142,005.00	\$00,000.00	\$159,555.00
1132	220074380	\$9,000.00	\$83,850.00	\$00,000.00	\$92,850.00
1133	220089256	\$143,725.00	\$66,015.00	\$8,315.00	\$218,055.00
1134	220074887	\$28,750.00	\$35,765.00	\$00,000.00	\$64,515.00
1135	220133158	\$102,540.00	\$00,000.00	\$00,000.00	\$102,540.00
1136	220089922	\$27,940.00	\$00,000.00	\$00,000.00	\$27,940.00
1137	220132879	\$56,960.00	\$00,000.00	\$00,000.00	\$56,960.00
1138	220076960	\$51,595.00	\$00,000.00	\$00,000.00	\$51,595.00
1139	220077142	\$202,165.00	\$98,585.00	\$30,550.00	\$331,300.00
1140	220077045	\$101,220.00	\$00,000.00	\$00,000.00	\$101,220.00
1141	220076782	\$197,400.00	\$00,000.00	\$00,000.00	\$197,400.00
1142	220076863	\$48,540.00	\$00,000.00	\$00,000.00	\$48,540.00
1143	220045429	\$11,360.00	\$92,135.00	\$00,000.00	\$103,495.00
1144	220170878	\$32,710.00	\$127,385.00	\$00,000.00	\$160,095.00
1145	220167133	\$9,090.00	\$00,000.00	\$00,000.00	\$9,090.00
1146	220210306	\$5,250.00	\$00,000.00	\$00,000.00	\$5,250.00
1147	220178577	\$22,500.00	\$225,900.00	\$00,000.00	\$248,400.00
1148	220182922	\$00,000.00	\$1,550.00	\$00,000.00	\$1,550.00
1149	220083711	\$23,500.00	\$28,165.00	\$00,000.00	\$51,665.00
1150	220172978	\$19,385.00	\$197,440.00	\$00,000.00	\$216,825.00
1151	220173699	\$12,675.00	\$98,110.00	\$00,000.00	\$110,785.00
1152	220138346	\$15,950.00	\$175,280.00	\$00,000.00	\$191,230.00
1153	220053103	\$22,500.00	\$115,030.00	\$00,000.00	\$137,530.00
1154	220204616	\$23,375.00	\$129,320.00	\$00,000.00	\$152,695.00
1155	220042411	\$13,205.00	\$89,485.00	\$00,000.00	\$102,690.00
1156	220079358	\$13,730.00	\$61,480.00	\$00,000.00	\$75,210.00
1157	220065756	\$15,975.00	\$115,150.00	\$00,000.00	\$131,125.00
1158	220060150	\$16,270.00	\$109,000.00	\$00,000.00	\$125,270.00
1159	220196729	\$11,250.00	\$1,380.00	\$00,000.00	\$12,630.00
1160	220091870	\$2,430.00	\$00,000.00	\$00,000.00	\$2,430.00
1161	220076073	\$8,640.00	\$140,665.00	\$00,000.00	\$149,305.00
1162	220049653	\$14,190.00	\$79,860.00	\$00,000.00	\$94,050.00
1163	220141924	\$146,210.00	\$00,000.00	\$00,000.00	\$146,210.00
1164	220054436	\$8,045.00	\$82,325.00	\$00,000.00	\$90,370.00
1165	220068976	\$5,400.00	\$111,625.00	\$00,000.00	\$117,025.00
1166	220046557	\$15,975.00	\$78,255.00	\$00,000.00	\$94,230.00
1167	220077835	\$7,810.00	\$92,335.00	\$00,000.00	\$100,145.00
1168	220068321	\$868,030.00	\$00,000.00	\$00,000.00	\$868,030.00
1169	220089299	\$32,250.00	\$112,785.00	\$00,000.00	\$145,035.00
1170	220094632	\$27,500.00	\$53,965.00	\$00,000.00	\$81,465.00
1171	220167052	\$23,350.00	\$148,325.00	\$00,000.00	\$171,675.00
1172	220049165	\$15,000.00	\$58,260.00	\$00,000.00	\$73,260.00
1173	220197458	\$19,275.00	\$40,775.00	\$00,000.00	\$60,050.00
1174	220021368	\$18,745.00	\$89,445.00	\$00,000.00	\$108,190.00
1175	220090602	\$118,900.00	\$00,000.00	\$00,000.00	\$118,900.00
1176	220090432	\$197,970.00	\$00,000.00	\$00,000.00	\$197,970.00
1177	220094454	\$44,015.00	\$00,000.00	\$00,000.00	\$44,015.00
1178	220094535	\$164,375.00	\$00,000.00	\$00,000.00	\$164,375.00
1179	220087865	\$244,420.00	\$62,550.00	\$19,145.00	\$326,115.00
1180	220199949	\$00,000.00	\$8,580.00	\$00,000.00	\$8,580.00
1181	220062250	\$30,525.00	\$28,110.00	\$00,000.00	\$58,635.00
1182	220124876	\$8,550.00	\$4,705.00	\$00,000.00	\$13,255.00
1183	220080712	\$60,845.00	\$104,445.00	\$00,000.00	\$165,290.00
1184	220177619	\$13,845.00	\$123,830.00	\$00,000.00	\$137,675.00
1185	220073562	\$17,605.00	\$174,555.00	\$00,000.00	\$192,160.00
1186	220068887	\$19,575.00	\$112,975.00	\$00,000.00	\$132,550.00
1187	220057001	\$30,375.00	\$125,935.00	\$14,865.00	\$171,175.00
1188	220166722	\$32,500.00	\$132,160.00	\$00,000.00	\$164,660.00
1189	220091633	\$196,140.00	\$1,495.00	\$ 760.00	\$198,395.00
1190	220091722	\$105,915.00	\$00,000.00	\$00,000.00	\$105,915.00
1191	220005702	\$5,700.00	\$44,050.00	\$00,000.00	\$ 49,750.00
1192	220070989	\$2,790.00	\$59,390.00	\$00,000.00	\$ 62,180.00
1193	220032114	\$6,565.00	\$66,275.00	\$00,000.00	\$ 72,840.00
1194	220032203	\$6,250.00	\$22,195.00	\$00,000.00	\$ 28,445.00
1197	220087946	\$157,005.00	\$00,000.00	\$00,000.00	\$157,005.00
1198	220028079	\$12,495.00	\$80,420.00	\$00,000.00	\$ 92,915.00

ROLL CALL VOTE: McLarty- Yea, Rohde- Yea, O'Neill- Yea, Hartnett- yea and Engel- Yea.
UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member Hartnett moved, seconded by Board Member McLarty to approve the minutes of July 24, 2007 as prepared and typed.

ROLL CALL VOTE: McLarty- Yea, Rohde- Yea, O'Neill- Yea, Hartnett- yea and Engel- Yea.

UNANIMOUS MOTION CARRIED.

Chair Engel adjourned their meeting at 8:46 a.m.

Board of Equalization

Chairman

County Clerk

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 15, 2007
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Engel called their regular meeting to order at 2:29 p.m.
Present were: board members Hartnett, Engel, McLarty, Rohde, O'Neill, and County Clerk Ted Piepho, Secretary. Absent: None.

The agenda for the October 15, 2007 Board of Equalization was as follows:

7. 2:20 p.m. Call to Order
 - Roll Call
 - Approve minutes of August 15, 2007
2. 2:22 p.m. Miscellaneous Agenda Items
 - Set Levies
3. Public Comment
4. Mail and/or Emergency Business
5. 2:30 p.m. Adjournment.

Board Member Engel moved, seconded by Board Member Rohde to approve the minutes as typed and prepared for the official record.

ROLL CALL VOTE: McLarty- Yea, Rohde- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea.
UNANIMOUS MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member Rohde to adopt and set the 2007 levies for taxes paid in 2008 for the various political subdivisions as follows:

	2007-2008
County General Fund	0.447388
County Relief Medical	0.000284
Institutions Fund	0.000858
Soldiers/Sailors (Veteran's)	0.001571
Jail Property Bond	
Road Hard Surface	
Total County Tax Rate	0.450101

All Dakota County Residents pay the Total County Tax Rate

CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library	2007-2008
						TOTAL
Dakota City	0.304418	0.232346			0.000000	0.536764
*Emerson	0.448870	0.31227				0.761140
Homer	0.192001	0.201927				0.393928
Hubbard	0.132824					0.132824
Jackson	0.180855					0.180855
South Sioux City	0.279052	0.004996	0.024980	0.030000	0.053678	0.392706

All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village.

SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	2007-2008
						TOTAL
1 Ponca	1.078640	0.08281				1.161450
1 Ponca - No Bond	1.078640					1.078640
11 So. Sioux City	0.967909	0.216908			0.090105	1.274922
11 S Sioux City - No Bond	0.967909				0.090105	1.058014
31R Homer - Bond K-12	1.024707	0.086428			0.032161	1.143296
31R Homer - Bond 9-12	1.024707	0.012964			0.032161	1.069832
*#561 Emerson Hubbard	1.041530		0.02271		0.04844	1.112680
*#70 Allen	0.997490	0.16630				1.163790

Residents pay the tax levy to the school district in which they reside or affiliate with.

SUBDIVISION	General	Capitol	Capitol	2007-2008
				TOTAL
Agricultural Society	0.006624	0.001888	0.001888	0.010400
Educational Service Unit #1	0.016088			0.016088
Historical Society	0.001943			0.001943
*Lower Elkhorn NRD	0.035628			0.035628
*Papio Missouri NRD	0.034850			0.034850

BOARD OF EQUALIZATION RECORD BOOK 3

*NE Tech. Comm Colleg 0.072300	0.010000	0.082300
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Each resident pays the respective rate to each of the political subdivision in this class except for the Lower Elkhorn and Papio

Missouri NRD. Individual living in the Village of Emerson pay the Lower Elkhorn Tax Rate and other taxpayers in Dakota County pay the Papio Missouri NRD Tax Rate.

RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance	2007-2008
					TOTAL
Dakota Covington	0.022350		0.007650		0.030000
Emerson	0.030000				0.030000
Homer	0.026673		0.003327		0.030000
*Ponca Rural	0.013180	0.03779			0.050970
*Allen/Waterbury Rural	0.030000				0.030000

City and Village residents (except Hubbard and Jackson) do not pay the tax rates within this class. All rural residents pay the tax rate for the respective Rural Fire Protection District that they reside in.

ROLL CALL VOTE: McLarty- Yea, Rohde- Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea.
UNANIMOUS MOTION CARRIED.

Chair Engel called for the agenda item public comment and there was none.
Chair Engel called for the agenda item mail and or emergency business and there was none.

Board Member Rohde moved, seconded by Board Member Engel to adjourn.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea, McLarty- Yea, Rohde- Yea and O'Neill- Yea.
UNANIMOUS MOTION CARRIED 2:33 p.m.



ATTEST:

County Board of Equalization

William F. Engel, Chairman Date Chair signed

Theodore A. Piepho, County Clerk Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, January 28, 2008
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Hartnett called their regular meeting to order at 2:19 p.m.

Present were Board Members: Engel, McLarty, Rohde, O'Neill, Hartnett, and County Clerk Ted Piepho, acting Secretary.
Absent: None

The agenda for this meeting was as follows:

2:15 p.m. Call to Order
Roll Call
Approve minutes of October 15, 2007
2:16 p.m. Miscellaneous Agenda Items
Robert Giese - Golden Rod Hills Motor Vehicle Exemption Application
Chevrolet Van – serial number GNDU03E92D292361
Madelyn Thorsland, Assessor - Presentation of 2008 applications for permissive exemptions.
Board Committee Reports
Board Member Reports
Public Comment
Mail and/or Emergency Business
2:25 p.m. Adjournment

Bob Giese, County Treasurer, appeared before the board and said that he had a Motor Vehicle Exemption Application applied for by Golden Rod Hills on a Chevrolet Van bearing the serial number GNDU03E92D292361. He said that, according to the application, they use it for business purposes.

Board Member McLarty moved, seconded by Board Member O'Neill to approve the Motor Vehicle Exemption Application filed by Golden Rod Hills on a 2002 Chevrolet Van bearing the serial number GNDU03E92D292361.

ROLL CALL VOTE: McLarty- Yea, Rohde- yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea.
UNANIMOUS MOTION CARRIED.

Madelyn Thorsland, Assessment Manager for Dakota County, appeared before the Board and presented them with copies of the many Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations. She noted that there were two applications that she was recommending different than last year and they were the new YMCA and that is a new organization in the county and the other is that she is recommending a 90% exemption on Golden Rod Hills.

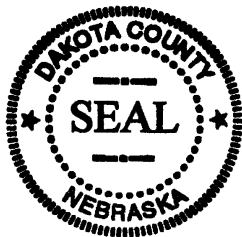
The board accepted the copies and will review them between now and the time they have a Public Hearing.

Chair Hartnett called for the agenda item Board Committee Reports and there were none.
Chair Hartnett called for the agenda item Board Member Reports and there were none.
Chair Hartnett called for the agenda item Public Comment and there was none.
Chair Hartnett called for the agenda item mail and emergency business and there were none.

Board Member Rohde moved, seconded by Board Member McLarty to approve the minutes of October 15, 2007 as presented and typed in the official record.

ROLL CALL VOTE: Rohde- yea, O'Neill- Yea, Hartnett- Yea, Engel- Yea and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Chair Hartnett adjourned their meeting at 2:23 p.m.



County Board of Equalization

Jacqueline Hartnett, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, March 17, 2008
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Vice Chair Hartnett called their regular meeting to order at 10:15 a.m.

Present were Board Members: Engel, Rohde, Hartnett, and County Clerk Ted Piepho, Secretary.

Absent: Board Members McLarty and O'Neill.

The agenda for this meeting was as follows:

10:15 p.m. Call to Order

- Roll Call
- Approve minutes of January 28, 2008

10:16 p.m. Miscellaneous Agenda Items

- Robert Giese – Northeast Nebr. Senior Center Motor Vehicle Exemption Application
 - 2000 Dodge Van Serial Number 2B4GP45R4YR691055
 - 2001 Chevrolet Venture Mini Van 1GNDX03E510272386
 - 1989 Chevrolet Astro Van 1GBDM15ZXK0130978

Madelyn Thorsland – States Assessor for Dakota County

- Tax List Corrections
- Confirm the use of Referee's to review protests

Board Committee Reports

Board Member Reports

Public Comment

Mail and/or Emergency Business

10:20 a.m. Adjournment

Ruth Gillaspie, Deputy County Treasurer, appeared before the board and presented an Exemption Application by the Northeast NE Senior Center requesting to exempt a 2000 Dodge Caravan bearing the V.I.N. 2B4GP45R4YR691055 and a 2001 Chevrolet Venture Sport Van bearing the V.I.N. 1GNDX03E510272386. A 1989 Chevrolet Astro Van bearing the V.I.N. 1GBDM15ZXK0130978 was also listed on the application, however it is older than 14 years and there is no tax due on vehicles over fourteen (14) years old.

Board Member Rohde moved, seconded by Board Member Engel to approve Northeast NE Senior Center's Exemption Application requesting to exempt a 2000 Dodge Caravan bearing the V.I.N. 2B4GP45R4YR691055 and a 2001 Chevrolet Venture Sport Van bearing the V.I.N. 1GNDX03E510272386 because they are used for delivering meals on wheels and transportation to and from the Senior Center on a daily basis.

ROLL CALL VOTE: McLarty- Absent, Rohde- yea, O'Neill- Absent, Hartnett- Yea and Engel- Yea.
UNANIMOUS MOTION CARRIED.

Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, appeared before the board with a list of Tax List Corrections from January 1, 2007 to February 29, 2008 and presented them to the board for approval.

They were listed in group headings of: ACCELERATED TAXES, HOMESTEAD EXEMPTION CHANGES, PERSONAL PROPERTY CHANGES, TERC ORDERS, and MOBILE HOMES. The total taxes proposed to be deducted from the tax rolls was \$4,124.02 and the total proposed to be added to the tax rolls was \$861.58 for a net decrease to the tax rolls of \$3,262.44.

Board Member McLarty took his seat at 10:18, which was during Ms. Thorsland's report.

Board Member Engel moved, seconded by Board Member Rohde to approve the Tax List Corrections presented by Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, deducting \$4,124.02 from the tax rolls and adding \$861.58 to the tax rolls for a net decrease of \$3,262.44.

ROLL CALL VOTE: Rohde- yea, O'Neill- Absent, Hartnett- Yea, Engel- Yea and McLarty- Abstained.
MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member Engel to use the Referee System of hearing Property Valuation Protests, which are filed pursuant to Nebraska Statute.

ROLL CALL VOTE: O'Neill- Absent, Hartnett- Yea, Engel- Yea, McLarty- Yea and Rohde- yea.
UNANIMOUS MOTION CARRIED.

Vice Chair Hartnett called for the agenda item Board Committee Reports.

Board Member Engel mentioned that he attended Golden Rod meeting.

Board Member McLarty presented Legislative information.

Vice Chair Hartnett called for the agenda item Board Member Reports and there were none.

Vice Chair Hartnett called for the agenda item Public Comment and there was none.

Vice Chair Hartnett called for the agenda item mail and emergency business and there were none.

BOARD OF EQUALIZATION RECORD BOOK 3

Vice Chair Hartnett adiourned their meeting at 10:28 a.m.



County Board of Equalization

Jacqueline Harnett, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, April 21, 2008
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Hartnett called their regular meeting to order at 2:08 p.m.

Present were Board Members: Engel, Rohde, Hartnett, McLarty, O'Neill, Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, and County Clerk Ted Piepho, Secretary.

Absent: None.

The agenda for this meeting was as follows:

8. 2:00 p.m. Call to Order
 - Roll Call
 - Approve minutes of January 28, 2008 and March 17, 2008.
9. 2:00 p.m. Public Hearing for Exemption Applications for Tax Exemption on Real and Personal Property by qualifying organizations.
 - Ad placed in the Dakota County Star March 27, 2008
 - Notice is hereby given that the Dakota County Board of Equalization will hold a Public Hearing to review, approve and/or table action on the Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations.
 - Notice is also given that oral and written testimony regarding the approval or denial of these Tax Exemptions may be given before the Dakota County Board of Equalization at said Public Hearing on Monday, April 21, 2008 at 2:00 p.m. in the County Board Room, Dakota County Courthouse, 1601 Broadway St., Dakota City NE.
10. Board of Equalization Committee Reports
11. Board of Equalization Member Reports
12. Public Comment
13. Mail and/or Emergency Business
14. 2:15 p.m. Adjournment

Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, appeared before the board to inquire whether the board had any questions concerning the Tax Exemption Applications that she had provided them about 45 days ago for their review.

She disclosed the information about the applications that were receiving a partial exemption. She noted that there were only two changes from what the board did last year. One was that a 10% less exemption was being proposed for Golden Rod Hills because they rent out a couple of spaces and that figures to be about 10% of the total parcel and the other was that the YMCA was proposed to be 100% exempt because this was a new structure.

Board Member Rohde moved, Seconded by Board Member Engel to Approve the Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations as presented by Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office as follows:

Fraternal Org.

Buckland Post #97, 220004994, No Description, 100%; Cownie-Church Legion Post #307, 220027307, Meeting hall, 66%; Cownie-Church Legion Post #307, 220029342, Parking lot, 100%; Fraternal Order of Eagles, 220042136, No Description, 38%; Hanson-Greenleaf Legion Post #376, 220173029, No Description, 100%; Harty-McNally Legion Post #175, 220002053, Meeting Hall, 100%; Harty-McNally Legion, 220003742, Land North of Hall, 100%; Knights of Columbus, 220072868, Council, 100%; Omadi Lodge #5 AF & AM, 220028192, No Description, 38%; Ryan-McEntaffer Legion Post #60, 220001146, No Description, 100%; Siouxland Moose Lodge #2411, 220035490, No Description, 70%.

Miscellaneous American Family Assoc., Inc. Christian radio tower, 220149100, No Description, 100%; Boys & Girls Home Of Nebraska, Inc., 220141851, E ast 39th Street, 100%; Boys & Girls Home Of Nebraska, Inc., 220154074, 1401 Pine Street, 100%; Dakota County Historical Society, 220084165, O'Connor House, 100%; Dakota County Historical Society, 220011621, Old Church Bldg., 100%; Dakota County Historical Society, 220197423, Bldgs Near O'Connor House, 100%; Goldenrod Hills Comm Action Council, Inc., 220037124, 2120 Dakota Ave, 90%; Goldenrod Hills Comm Action Council, Inc., 220037205, Parking Lot, 100%; Heartland Counseling Services, Inc., 0, No Description, 100%; HIWAY Homer Emporium, 220006113, No Description, 100%; NAF Multicultural Human Development Corp., 0, No Description, 100%; Nebraska Indian Comm. College, 220036349, 2605 Dakota Ave, 100%; Norm Waitt , Sr, 220160139, YMCA, 100%; Northeast Nebraska Senior Citizens Center, Inc., 220200777, No Description, 100%; Region IV, Inc., 220043973, 1021 & 1023 G Street, 100%; Region IV, Inc., 220043353, 515 & 517 E 11th Street, 100%; Region IV, Inc., 220132364, 740 W 21st Street, 100%; Siouxland Food Pantry At Victory Chapel, 220046670, 624 E 18th Street, 100%; Wall Street Mission Goodwill Industries, 220070571, Goodwill Camp, 100%; Wall Street Mission

BOARD OF EQUALIZATION

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Goodwill Industries, 220072191, Goodwill Camp, 100%; Wall Street Mission Goodwill Industries, 220031762, Goodwill Store, 100%.

Religious Org. Centro Cristiano Nueva Esperanza, 220030219, Small Bldg. North of Church, 100%; Centro Cristiano Nueva Esperanza, 220030308, No Description, 100%; River Hills Church, 220205086, No Description, 100%; Evangelical Church Of North America, 220023468, No Description, 100%; First Baptist Church, 220042829, No Description, 100%; First Lutheran Church, 220055076, Parking lot, 100%; First Lutheran Church, 220055483, No Description, 100%; First Lutheran Church Pt., 220055157, Parking lot, 100%; First Presbyterian Church, 220028885, No Description, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220040850, Parking Lot West of Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220040419, Parking Lot West of Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220043019, South of Church Bldg., 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220040672, Part of Parking Lot West of Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220041369, South & West of Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220044155, Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220040753, Land West of Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220156271, South of Church, 100%; Glad Tidings Lighthouse "Gospel Lighthouse", 220132844, On East 9th Street, 100%; Hope Evangelical Lutheran Church, 220025371, Parking Lot, 100%; Hope Evangelical Lutheran Church, 220025479, Part of Parking Lot, 100%; Hope Evangelical Lutheran Church, 220025991, Church bldg., 100%; Islamic Center of Siouxland, 220177104, No Description, 100%; Oblate Apostles of the Two Hearts, 220020000, No Description, 100%; Primera Iglesia Bautista Hispana, 220023107, No Description, 100%; Sacred Heart Catholic Church Of Emerson, 220001847, Rectory/Playground, 100%; St. Cornelius Catholic Church Homer, 220079412, Cemetery, 100%; St. Cornelius Catholic Church Homer, 220079501, Part of Cemetery, 100%; St. Cornelius Catholic Church Homer, 220005826, Church Building, 100%; St. Mary's Catholic Church Hubbard, 220088802, Cemetery, 100%; St. Mary's Catholic Church Hubbard, 220002711, Church Bldg., 100%; St. Michael's Catholic Church South Sioux City, 220072892, South Sioux City Cemetery, 100%; St. Michael's Catholic Church, 220031274, South Sioux City Football field, 100%; St. Michael's Catholic Church, 220031452, South Sioux City Church & Rectory, 100%; St. Michael's Catholic Church, 220029407, South Sioux City Convent, 100%; St. Michael's Catholic Church, 220031355, South Sioux City School, 100%; St. Michael's Catholic Church, 220031495, So. Sioux City Proposed Parking Lot, 100%; St. Patrick's Catholic Church, 220059195, Jackson Cemetery, 100%; St. Patrick's Catholic Church, 220003912, Jackson Church & Providence Hall, 100%; St. Patrick's Catholic Church, 220005362, Jackson Rectory, 100%; St. Paul's Evangelical Lutheran Church, 220008094, Homer Church bldg., 100%; St. Paul's Evangelical Lutheran Church, 220005915, Parsonage, 100%; St. Paul Methodist Church, 220028796, Church bldg., 100%; Salem Lutheran Church, 220074739, No Description, 100%; Salem Lutheran Church, 220205175, Parsonage, 100%; Salem Lutheran Church, 220082367, Taylor Cemetery, 100%; Salem Lutheran Church, 220081743, Taylor Cemetery, 100%; Siouxland Community Bible, 220029229, Church Bldg., 100%; South Sioux City Baptist Church (Eastside Baptist Church), 220040001, No Description, 100%; Trinity Lutheran Church, 220002460, Hubbard Church, 100%; Tri-State Christian Church, 220166706, No Description, 100%; United Methodist Church, 220009740, Church Bldg, 100%; United Methodist Church, 220007071, Church Bldg., 100%.

ROLL CALL VOTE: Rohde- yea, O'Neill- Yea, Hartnett- Yea, Engel- Yea and McLarty- Yea. UNANIMOUS MOTION CARRIED.

Chair Hartnett called for the agenda item Public Comment and there was none.

Chair Hartnett adjourned their meeting at 2:15 p.m.



County Board of Equalization

Jacqueline Harnett, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, June 16, 2008
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Hartnett called their regular meeting to order at 1:30 p.m.

Present were Board Members: Engel, Rohde, Hartnett, McLarty, O'Neill, Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, and County Clerk Ted Piepho, Secretary.

Absent: None.

The agenda for this meeting was as follows:

1:30 p.m. Call to Order

Statement concerning Nebraska Open Meetings Act to be read ---A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.

Roll Call

Approve minutes of January 28, 2008, March 17, 2008 and April 21, 2008.

Open Public Hearing for Exemption Applications for Tax Exemption on Real and Personal Property by qualifying organizations, more specifically St. Michael's Church on Lots 3, 4 and 5 Block 1 Moans & Hunt Addition.

Proponents

Opponents

Neutral

Close Hearing

Decision (approve or deny) on Exemption Application

Discuss dates for final decisions of 2008 Protests

The Secretary is proposing that be sometime between July 21 to July 25.

Appointment of any committees that the chair deems necessary to compile information for decisions on protests.

Board of Equalization Committee Reports

Board of Equalization Member Reports

Public Comment

Mail and/or Emergency Business

2:15 p.m. Adjournment

Board Member Engel moved, seconded by Board Member Rohde to approve the minutes of January 28, 2008 meeting, March 17, 2008 meeting and the April 21, 2008 meeting, as typed and prepared for the Official Record.

ROLL CALL VOTE: McLarty- Yea, Rohde- yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea.
UNANIMOUS MOTION CARRIED.

Chair Hartnett opened the Public Hearing for Exemption Applications for Tax Exemption on Real and Personal Property by qualifying organizations, more specifically St. Michael's Church on Lots 3, 4 and 5 Block 1 Moans & Hunt Addition.

Chair Hartnett asked for proponents of the issue to step forward and asked Ms. Thorsland to step forward to offer her recommendation.

Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, appeared before the board and presented the original Application to exempt Lots 3, 4 and 5 Block 1 Moans & Hunt Addition. She said that in the past it had been used for public parking, but that they were not using it for public parking and was asking for this parcel to be exempt from taxes.

Ms. Thorsland recommended approval of the application.

Chair Hartnett asked for opponents of the issue to step forward and there were none.

Chair Hartnett closed the Public Hearing at 1:33 p.m.

Board Member Engel moved, seconded by Board Member O'Neill to approve the Exemption application of St. Michaels Church on Lots 3, 4 and 5 Block 1 Moans & Hunt Addition and to authorize the Chair to sign all documents affiliated approving said exemption.

ROLL CALL VOTE: Rohde- yea, O'Neill- Yea, Hartnett- Yea, Engel- Yea and McLarty- Yea.

UNANIMOUS MOTION CARRIED.

Chair Hartnett called for the agenda item to Discuss dates for final decisions of 2008 Protests.

It was agreed to meet July 21, 2008 to make a decision on the protests.

The chair did not appoint any committees.

Chair Hartnett called for the agenda item Committee Reports and there were none.

Chair Hartnett called for the agenda item Board Member Reports and there were none.

Chair Hartnett called for the agenda item Public Comment and there was none.

Chair Hartnett called for the agenda item Mail and Emergency Business and there were none.

BOARD OF EQUALIZATION RECORD BOOK 3

Chair Hartnett adjourned their meeting at 1:42 p.m.



County Board of Equalization

Jacqueline Harnett, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 21, 2008
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Hartnett called their regular meeting to order at 9:05 a.m.

Present were Board Members: Engel, Hartnett, McLarty, Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, Dick Erickson, Appraiser for the Dakota County Assessment Office and County Clerk Ted Piepho, Secretary.

Absent: Board Members Rohde and O'Neill.

The agenda for this meeting was as follows:

09:00 a.m. Call to Order

- Statement concerning Nebraska Open Meetings Act to be read ---A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
- Roll Call
- Approve minutes of June 16, 2008.
- Consider a Clerical error to Property ID Number 220070245. There are two houses on one parcel and the land was accidentally put on both houses making the land value double of what it should be.

Board of Equalization Committee Reports

- Appraiser and Referee's Report on all 2008 Protest filed.
- Review the Assessor's and Referee's recommendation on all 2008 Protests filed.
- Decision on all 2008 protests filed

Board of Equalization Member Reports

Public Comment

Mail and/or Emergency Business

Recess or Adjournment -The County Board of Equalization will adjourn upon completing taking action on all 2008 Protests filed. This means that the County Board may have to recess to a later time and/or date if it is necessary for them to complete taking action on all protests.

Board Member McLarty moved, seconded by Board Member Engel to approve the minutes of June 16, 2008 as typed and prepared for the Official Record.

ROLL CALL VOTE: McLarty- Yea, Hartnett- Yea and Engel- Yea, Rohde- Absent, O'Neill- Absent..

UNANIMOUS MOTION CARRIED.

Chair Hartnett called for the Agenda Item "Consider a Clerical error to Property ID Number 220070245. There are two houses on one parcel and the land was accidentally put on both houses making the land value double of what it should be."

Madelyn Thorsland explained that Timothy Johnston had filed a protest on Parcel Number 220070245, but the protest was filed late and that being on July 9, 2008.

Mr. Erickson set a packet containing copies of the protests that he was recommending that should be dismissed along with an email form Jon Cannon quoting Nebr. Rev. Stat. 77-1502(2) that says "if the protest does not contain or have attached the reason or reasons for the protest or the description of the property, the protest shall be dismissed by the County Board of Equalization."

Ms. Thorsland said that it was noted that the land on this parcel was valued twice. She said that the one protested (addressing protest number 172), was filed late. She said that the property has two mobile homes and on the appraisal screen the land was figured in for each mobile home and the value added together. She said that the Assessor's Office can not make a change at this time and asked the Board to send a Notice of Change in Valuation. She noted that would give the owner 30 days to protest the lowered value. She said that if he protested that value then the protest would be acted on and if he does not protest then the Assessor's Office would change the value to the value on the notification letter.

Chair Hartnett asked if the notice would explain the situation adequately enough to the property owner. Dick Erickson stated that there were four properties that experienced an error in land valuation in the computer. Timothy Johnson's was one of them, the other three were detected, notified, and filed their protests before the deadline. Dick said he had discussed this with Timothy and he would understand what the notice would be about.

Board Member Engel moved, seconded by Board Member McLarty to send a Notice of Change in Valuation to Timothy and Debra Johnston making a correction for the land value, which was assessed twice and to propose that the value on Parcel Number 220070245 be reduced from \$108,325 to \$83,825.

ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.

UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

The Assessor's Recommendation and the Appraiser's Recommendation was to dismiss Protest Numbers 98, 128, 136, 154 and 172, as follows:

Their reason for dismissing Protest #98 Parcel 220087936 was because there was no reason stated for Requested Reduction.

Their reason for dismissing Protest #128 Parcel 220091870 was because there was no legal description attached to the protest.

Their reason for dismissing Protest #136 Parcel 220070512 was because there was no legal description attached to the protest.

Their reason for dismissing Protest #154 Parcel 220022534 was because there was no legal description attached to the protest.

Their reason for dismissing Protest #172 Parcel 220070245 was because it was filed on July 9, 2008 and that is past the filing deadline for filing protest.

Board Member Engel moved, seconded by Board Member McLarty to dismiss Protest #98 Parcel 220087936 because there was no reason stated on the protest for Requested Reduction.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.
UNANIMOUS MOTION CARRIED.

Board Member Hartnett moved, seconded by Board Member McLarty to dismiss Protest #128 Parcel 220091870 because there was no reason stated on the protest for Requested Reduction.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.
UNANIMOUS MOTION CARRIED.

Board Member Hartnett moved, seconded by Board Member McLarty to dismiss Protest #136 Parcel 220070512 because there was no legal description stated on the protest.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.
UNANIMOUS MOTION CARRIED.

Board Member Hartnett moved, seconded by Board Member McLarty to dismiss Protest #154 Parcel 220022534 because there was no legal description stated on the protest.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.
UNANIMOUS MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member Engel to dismiss Protest #165 Parcel 220036713 because there was no legal description stated on the protest.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.
UNANIMOUS MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member Engel to dismiss Protest #172 Parcel 220070245 because it was filed after the statutory filing deadline for filing protests.
ROLL CALL VOTE: Hartnett- Yea, Engel- Yea and McLarty- Yea, Rohde and O'Neill Absent.
UNANIMOUS MOTION CARRIED.

The Assessor's Recommendation and the Appraiser's Recommendation are shown in the last four columns of the following spread sheet (Blue in color). Column 1 identifies the Protest Number, Column 2 identifies the Property ID, Column 3 identifies the Current Land Value, Column 4 identifies the Current Improvement Value, Column 5 identifies the Current Outbuilding Value and Column 6 identifies the current Total Value.

PROTEST #	PROPERTY ID #	CURRENT LAND	CURRENT IMPROV	CURRENT OUTBLDG	CURRENT TOTAL	RECOM-MENDED LAND	RECOM-MENDED IMPROVE-MENTS	RECOM-MENDED OUTBLDG	RECOM-MENDED TOTAL
220089264	220089264	83,270.00	81,310.00	4,345.00	168,925.00	83,270.00	77,660.00		160,930.00
220071144	220071144	8,550.00	4,590.00	0.00	13,140.00	8,550.00	15,730.00		24,280.00
220146063	220146063	236,070.00	52,100.00	60,645.00	348,815.00	236,070.00	68,765.00		304,835.00
220083215	220083215	50,735.00	0.00	27,200.00	77,935.00	50,735.00		545.00	51,280.00
220071586	220071586	7,500.00	28,685.00	0.00	36,185.00	7,500.00	26,095.00		33,595.00
220183333	220183333	0.00	2,040.00	0.00	2,040.00		1,020.00		1,020.00
220089094	220089094	23,000.00	112,765.00	0.00	135,765.00	23,000.00	94,345.00		117,345.00
220089000	220089000	129,475.00	0.00	27,240.00	156,715.00	129,475.00		2,730.00	132,205.00
220088993	220088993	76,265.00	0.00	0.00	76,265.00	76,265.00			76,265.00
220074577	220074577	156,960.00	77,575.00	715.00	235,250.00	156,960.00	58,280.00		215,240.00
220072248	220072248	110,250.00	28,010.00	0.00	138,260.00	92,750.00	18,290.00		111,040.00
220055416	220055416	57,450.00	306,685.00	0.00	364,135.00	62,960.00	161,775.00		224,735.00
220000085	220000085	5,680.00	104,170.00	0.00	109,850.00	5,680.00	104,170.00		109,850.00
220040559	220040559	8,520.00	75,575.00	0.00	84,095.00	8,520.00	75,575.00		84,095.00
220089671	220089671	118,360.00	96,305.00	0.00	214,665.00	118,360.00	91,025.00		209,385.00
220077134	220077134	17,850.00	70,745.00	0.00	88,595.00	17,850.00	60,280.00		78,130.00

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220027978	19,315.00	22,600.00	0.00	41,915.00	8,690.00	25,435.00		34,125.00
220080771	54,025.00	11,140.00	277,410.00	342,575.00	54,025.00	12,855.00	147,165.00	214,045.00
220059624	10,040.00	77,655.00	310.00	88,005.00	10,040.00	66,925.00	310.00	77,275.00
220033536	9,370.00	77,915.00	0.00	87,285.00	9,370.00	64,900.00		74,270.00
220070881	24,850.00	89,925.00	36,160.00	150,935.00	24,850.00	96,060.00	20,975.00	141,885.00
220166811	16,445.00	52,180.00	94,485.00	163,110.00	16,445.00	67,795.00	1,890.00	86,130.00
220004803	4,750.00	35,450.00	0.00	40,200.00	4,750.00	29,825.00		34,575.00
220173753	38,615.00	3,650.00	320.00	42,585.00	38,615.00	3,710.00	260.00	42,585.00
220089961	52,675.00	51,945.00	7,330.00	111,950.00	52,675.00	12,985.00	205.00	65,865.00
220056625	37,485.00	123,470.00	0.00	160,955.00	37,485.00	27,210.00		64,695.00
220049688	12,780.00	75,830.00	0.00	88,610.00	12,780.00	42,365.00		55,145.00
220068895	39,640.00	121,920.00	555.00	162,115.00	39,640.00	121,920.00	555.00	162,115.00
220146454	8,400.00	146,720.00	0.00	155,120.00	8,400.00	125,755.00		134,155.00
220072531	36,250.00	184,865.00	40,190.00	261,305.00	36,250.00	184,865.00	40,190.00	261,305.00
220153620	211,760.00	0.00	0.00	211,760.00	211,760.00			211,760.00
220006962	12,040.00	38,690.00	0.00	50,730.00	12,040.00	27,420.00		39,460.00
220083363	155,390.00	0.00	19,215.00	174,605.00	155,390.00		385.00	155,775.00
220083541	908,390.00	0.00	0.00	908,390.00	908,390.00		-11,000.00	897,390.00
220083088	306,815.00	0.00	84,505.00	391,320.00	306,815.00		8,035.00	314,850.00
220075484	25,755.00	108,175.00	160.00	134,090.00	25,755.00	108,175.00	160.00	134,090.00
220178666	259,580.00	6,808,970.00	0.00	7,068,550.00	259,580.00	6,308,970.00		6,568,550.00
220011559	9,450.00	116,065.00	0.00	125,515.00	9,450.00	116,065.00		125,515.00
220080755	24,250.00	87,215.00	360.00	111,825.00	24,250.00	63,935.00	360.00	88,545.00
220149429	4,725.00	88,235.00	0.00	92,960.00	4,725.00	65,000.00		69,725.00
220034575	18,745.00	57,885.00	0.00	76,630.00	18,745.00	51,735.00		70,480.00
220057516	40,650.00	33,540.00	0.00	74,190.00	40,650.00	32,685.00		73,335.00
220084270	29,315.00	0.00	17,285.00	46,600.00	29,315.00		345.00	29,660.00
220071748	15,000.00	118,595.00	0.00	133,595.00	15,000.00	113,215.00		128,215.00
220088381	67,500.00	57,890.00	0.00	125,390.00	33,750.00	54,420.00		88,170.00
220009368	11,340.00	20,350.00	0.00	31,690.00	11,340.00	20,350.00		31,690.00
220091897	18,850.00	51,620.00	0.00	70,470.00	10,650.00	19,095.00		29,745.00
220073813	15,000.00	72,195.00	605.00	87,800.00	15,000.00	70,560.00	605.00	86,165.00
220076855	18,525.00	153,030.00	0.00	171,555.00	18,525.00	143,460.00		161,985.00
220074305	19,275.00	99,335.00	0.00	118,610.00	19,275.00	73,615.00		92,890.00
220064393	25,000.00	54,390.00	0.00	79,390.00	25,000.00	46,235.00		71,235.00
220154805	25,000.00	127,690.00	0.00	152,690.00	25,000.00	110,030.00		135,030.00
220077541	18,150.00	84,605.00	4,240.00	106,995.00	18,150.00	75,315.00	85.00	93,550.00
220067821	16,725.00	112,240.00	0.00	128,965.00	16,725.00	105,025.00		121,750.00
220030758	6,250.00	54,700.00	0.00	60,950.00	6,250.00	42,350.00		48,600.00
220167206	22,500.00	127,425.00	5,840.00	155,765.00	22,500.00	119,065.00	5,180.00	146,745.00
220010056	14,175.00	28,745.00	0.00	42,920.00	14,175.00	15,525.00		29,700.00
220075123	88,895.00	337,450.00	12,245.00	438,590.00	88,895.00	319,715.00	19,900.00	428,510.00
220079242	179,350.00	89,465.00	14,390.00	283,205.00	179,350.00	81,730.00	1,920.00	263,000.00
220079471	86,005.00	0.00	34,290.00	120,295.00	86,005.00		3,070.00	89,075.00
220197067	36,025.00	23,670.00	2,695.00	62,390.00	36,025.00	18,790.00	2,730.00	57,545.00
220123691	30,000.00	86,695.00	12,945.00	129,640.00	30,000.00	67,320.00	7,770.00	105,090.00
220078025	15,550.00	132,230.00	63,120.00	210,900.00	15,550.00	164,340.00	12,255.00	192,145.00
220079420	81,070.00	0.00	11,620.00	92,690.00	81,070.00		230.00	81,300.00
220082588	206,400.00	112,370.00	344,365.00	663,135.00	206,400.00	139,275.00	111,700.00	457,375.00
220079870	144,240.00	0.00	45,355.00	189,595.00	144,240.00		34,385.00	178,625.00
220077711	66,860.00	155,055.00	59,920.00	281,835.00	66,860.00	154,895.00	49,205.00	270,960.00
220067740	19,725.00	160,785.00	0.00	180,510.00	19,725.00	142,465.00		162,190.00
220091803	66,220.00	48,465.00	0.00	114,685.00	66,220.00	31,120.00		97,340.00
220072264	55,000.00	40,860.00	4,935.00	100,795.00	55,000.00	42,450.00	235.00	97,685.00
220178771	22,500.00	0.00	0.00	22,500.00	11,250.00			11,250.00
220084874	182,330.00	88,825.00	7,045.00	278,200.00	182,330.00	73,150.00	3,390.00	258,870.00
220000891	3,200.00	75,370.00	0.00	78,570.00	3,200.00	68,730.00		71,930.00
220080232	18,000.00	51,915.00	700.00	70,615.00	18,000.00	44,125.00	700.00	62,825.00
220051461	15,000.00	125,305.00	0.00	140,305.00	15,000.00	119,315.00		134,315.00
220210500	19,120.00	258,940.00	14,150.00	292,210.00	19,120.00	217,750.00	11,065.00	247,935.00
220056919	42,500.00	70,000.00	920.00	113,420.00	42,500.00	49,690.00	780.00	92,970.00
220074194	31,850.00	143,030.00	3,695.00	178,575.00	31,850.00	119,310.00	1,525.00	152,685.00
220073414	24,775.00	103,855.00	0.00	128,630.00	24,775.00	97,670.00		122,445.00
220073627	2,805.00	29,310.00	0.00	32,115.00	2,805.00	17,995.00		20,800.00
220073546	3,795.00	45,230.00	0.00	49,025.00	3,795.00	36,500.00		40,295.00
220055777	20,340.00	115,130.00	0.00	135,470.00	20,340.00	113,545.00		133,885.00
220091633	196,140.00	9,245.00	760.00	206,145.00	196,140.00	1,495.00	760.00	198,395.00
220091722	105,915.00	0.00	0.00	105,915.00	105,915.00			105,915.00

BOARD OF EQUALIZATION

RECORD BOOK 3

220062935	45,000.00	66,260.00	0.00	111,260.00	30,000.00	72,670.00		102,670.00
220080550	43,400.00	0.00	76,840.00	120,240.00	43,400.00		1,540.00	44,940.00
220057710	40,275.00	97,175.00	0.00	137,450.00	40,275.00	97,175.00		137,450.00
220078270	47,500.00	21,900.00	59,330.00	128,730.00	47,500.00	10,585.00	5,115.00	63,200.00
220068690	22,575.00	42,320.00	6,885.00	71,780.00	22,575.00	48,165.00	140.00	70,880.00
220078882	199,070.00	41,095.00	36,975.00	277,140.00	199,070.00	41,095.00	2,160.00	242,325.00
220089345	32,500.00	150,350.00	0.00	182,850.00	32,500.00	131,555.00		164,055.00
220030898	9,370.00	51,855.00	0.00	61,225.00	9,370.00	51,855.00		61,225.00
220072450	23,040.00	0.00	0.00	23,040.00	23,040.00			23,040.00
220013497	6,615.00	161,535.00	0.00	168,150.00	6,615.00	156,955.00		163,570.00
220205665	91,770.00	100,550.00	0.00	192,320.00	91,770.00	27,210.00		118,980.00
220205922	821,255.00	4,462,370.00	0.00	5,283,625.00	821,255.00	3,959,390.00		4,780,645.00
220169659	40,600.00	167,495.00	0.00	208,095.00	40,600.00	162,430.00		203,030.00
Dismissed	Prot# 098							
220172838	3,675.00	0.00	0.00	3,675.00	1,935.00			1,935.00
220074097	15,000.00	8,970.00	0.00	23,970.00	15,000.00	8,970.00		23,970.00
220060622	63,475.00	33,690.00	0.00	97,165.00	63,475.00	11,115.00		74,590.00
220086648	67,500.00	108,150.00	0.00	175,650.00	45,000.00	108,150.00		153,150.00
220086192	32,425.00	95,360.00	300.00	128,085.00	32,425.00	72,660.00	300.00	105,385.00
220142351	31,500.00	136,565.00	205.00	168,270.00	31,500.00	93,535.00	160.00	125,195.00
220077037	26,350.00	117,345.00	1,470.00	145,165.00	26,350.00	111,125.00	1,405.00	138,880.00
220068887	19,575.00	135,390.00	4,115.00	159,080.00	19,575.00	118,635.00	3,925.00	142,135.00
220068976	5,400.00	130,375.00	0.00	135,775.00	5,400.00	111,510.00	210.00	117,120.00
220043337	35,705.00	158,885.00	0.00	194,590.00	35,705.00	133,080.00		168,785.00
220079358	23,925.00	89,410.00	0.00	113,335.00	23,925.00	60,080.00		84,005.00
220171025	19,875.00	38,365.00	0.00	58,240.00	19,875.00	36,280.00		56,155.00
220152136	22,315.00	0.00	29,755.00	52,070.00	22,315.00		29,755.00	52,070.00
220076227	22,500.00	69,795.00	0.00	92,295.00	22,500.00	60,525.00		83,025.00
220071179	33,250.00	111,295.00	59,305.00	203,850.00	20,275.00	116,500.00	52,350.00	189,125.00
220004528	0.00	21,455.00	0.00	21,455.00		21,455.00		21,455.00
220160066	38,575.00	0.00	0.00	38,575.00	1,115.00			1,115.00
220068321	1,663,340.00	0.00	0.00	1,663,340.00	1,628,670.00			1,628,670.00
22008974	86,150.00	21,930.00	405.00	108,485.00	86,150.00	19,740.00		105,890.00
220072477	4,125.00	76,515.00	0.00	80,640.00	4,125.00	64,815.00		68,940.00
220039397	6,250.00	34,710.00	0.00	40,960.00	6,250.00	34,710.00		40,960.00
220138346	23,600.00	177,480.00	15,700.00	216,780.00	23,600.00	177,305.00	14,435.00	215,340.00
220058814	21,000.00	95,565.00	4,985.00	121,550.00	21,000.00	94,995.00	4,460.00	120,455.00
220127573	29,905.00	0.00	31,445.00	61,350.00	29,905.00		630.00	30,535.00
220016771	7,270.00	66,820.00	0.00	74,090.00	7,270.00	61,165.00		68,435.00
220075700	16,425.00	60,185.00	0.00	76,610.00	16,425.00	60,185.00		76,610.00
220038538	47,285.00	131,835.00	0.00	179,120.00	47,285.00	131,835.00		179,120.00
220023611	11,360.00	124,660.00	0.00	136,020.00	11,360.00	102,985.00		114,345.00
220173249	22,160.00	207,230.00	0.00	229,390.00	22,160.00	167,915.00		190,075.00
Dismissed	Prot# 128							
220085064	26,925.00	56,715.00	90.00	83,730.00	18,210.00	56,715.00		74,925.00
Dismissed	Prot# 130							
220061270	27,050.00	19,640.00	0.00	46,690.00	18,665.00	12,095.00		30,760.00
220009430	27,005.00	103,370.00	0.00	130,375.00	27,005.00	87,910.00		114,915.00
220076510	15,360.00	0.00	0.00	15,360.00	1,845.00			1,845.00
220149321	22,840.00	182,060.00	0.00	204,900.00	22,840.00	176,055.00		198,895.00
220057087	62,500.00	30,085.00	4,240.00	96,825.00	55,555.00	30,550.00	4,065.00	90,170.00
Dismissed	Prot# 136							
220145792	46,745.00	116,260.00	0.00	163,005.00	46,745.00	104,230.00		150,975.00
220069883	36,490.00	40,025.00	1,570.00	78,085.00	36,490.00	35,040.00	1,430.00	72,960.00
220123675	31,525.00	56,740.00	245.00	88,510.00	31,525.00	56,740.00	245.00	88,510.00
220048614	101,250.00	740,665.00	0.00	841,915.00	89,100.00	708,860.00		797,960.00
220004587	3,800.00	57,915.00	0.00	61,715.00	3,800.00	57,915.00		61,715.00
220000182	132,675.00	63,940.00	645.00	197,260.00	132,675.00	59,945.00	640.00	193,260.00
220063702	34,275.00	56,265.00	0.00	90,540.00	34,275.00	51,600.00	1,190.00	87,065.00
220040842	9,370.00	50,510.00	0.00	59,880.00	9,370.00	35,355.00		44,725.00
220046123	20,235.00	123,570.00	0.00	143,805.00	20,235.00	111,210.00		131,445.00
220206775	27,950.00	64,095.00	0.00	92,045.00	27,950.00	53,085.00		81,035.00
220087210	38,325.00	83,240.00	135.00	121,700.00	38,325.00	56,690.00	125.00	95,140.00
220072876	14,700.00	210,945.00	0.00	225,645.00	14,700.00	183,395.00		198,095.00
220077827	27,900.00	64,160.00	650.00	92,710.00	27,900.00	59,650.00	3,875.00	91,425.00
220075018	26,250.00	142,770.00	0.00	169,020.00	26,250.00	141,460.00		167,710.00
220080690	117,310.00	47,100.00	12,970.00	177,380.00	117,310.00	43,420.00	260.00	160,990.00
220170983	36,250.00	58,785.00	2,370.00	97,405.00	36,250.00	45,195.00	2,370.00	83,815.00

BOARD OF EQUALIZATION

RECORD BOOK 3

220057249	27,675.00	71,700.00	16,580.00	115,955.00	27,675.00	71,700.00	14,995.00	114,370.00
Dismissed	Prot# 154							
220084408	25,000.00	73,610.00	0.00	98,610.00	25,000.00	61,995.00		86,995.00
220023719	5,680.00	0.00	0.00	5,680.00	5,680.00			5,680.00
220033412	25,920.00	0.00	0.00	25,920.00	18,145.00			18,145.00
220072078	40,000.00	0.00	0.00	40,000.00	40,000.00			40,000.00
220053367	18,405.00	125,145.00	0.00	143,550.00	18,405.00	112,845.00		131,250.00
220010072	7,090.00	110,350.00	0.00	117,440.00	7,090.00	96,230.00		103,320.00
220091447	43,650.00	121,240.00	10,890.00	175,780.00	43,650.00	90,930.00	8,930.00	143,510.00
220069409	127,095.00	0.00	0.00	127,095.00	127,095.00			127,095.00
220069328	15,000.00	84,565.00	0.00	99,565.00	15,000.00	84,565.00		99,565.00
220025568	29,535.00	98,600.00	0.00	128,135.00	29,535.00	76,120.00		105,655.00
Dismissed	Prot# 165							
220123756	45,275.00	127,575.00	56,005.00	228,855.00	45,275.00	148,765.00		194,040.00
220144656	45,275.00	127,575.00	56,005.00	228,855.00	45,275.00	113,840.00	32,395.00	191,510.00
220078653	209,700.00	6,828,660.00	0.00	7,038,360.00	209,700.00	6,828,660.00		7,038,360.00
220021589	68,550.00	75,680.00	1,310.00	145,540.00	68,550.00	72,725.00	1,875.00	143,150.00
220177287	9,370.00	47,375.00	0.00	56,745.00	9,370.00	38,590.00		47,960.00
220178070	55,495.00	625,660.00	0.00	681,155.00	55,495.00	625,660.00		681,155.00
220070245	124,310.00	1,181,315.00	0.00	1,305,625.00	124,310.00	1,181,315.00		1,305,625.00
Dismissed	Prot# 172							

There was some discussion regarding the valuation of some properties near the old Walmart in South Sioux City. Mr. Erickson recommended lowering Hy-Vee's value because with Wal-Mart moving to their new location there are quite a few vacant shops in that strip mall.

Board Member McLarty moved, seconded by Board Member Engel to accept the Assessor's and Appraiser's recommendations and adopt 2008 values to those who protested their 2008 values as follows:

PROPERTY ID #	CURRENT LAND	CURRENT IMPROV	CURRENT OUTBLDG	CURRENT TOTAL	RECOM-MENDED LAND	RECOM-MENDED IMPROVEMENTS	RECOM-MENDED OUTBLDG	RECOM-MENDED TOTAL
220089264	83,270.00	81,310.00	4,345.00	168,925.00	83,270.00	77,660.00		160,930.00
220071144	8,550.00	4,590.00	0.00	13,140.00	8,550.00	15,730.00		24,280.00
220146063	236,070.00	52,100.00	60,645.00	348,815.00	236,070.00	68,765.00		304,835.00
220083215	50,735.00	0.00	27,200.00	77,935.00	50,735.00		545.00	51,280.00
220071586	7,500.00	28,685.00	0.00	36,185.00	7,500.00	26,095.00		33,595.00
220183333	0.00	2,040.00	0.00	2,040.00		1,020.00		1,020.00
220089094	23,000.00	112,765.00	0.00	135,765.00	23,000.00	94,345.00		117,345.00
220089000	129,475.00	0.00	27,240.00	156,715.00	129,475.00		2,730.00	132,205.00
220088993	76,265.00	0.00	0.00	76,265.00	76,265.00			76,265.00
220074577	156,960.00	77,575.00	715.00	235,250.00	156,960.00	58,280.00		215,240.00
220072248	110,250.00	28,010.00	0.00	138,260.00	92,750.00	18,290.00		111,040.00
220055416	57,450.00	306,685.00	0.00	364,135.00	62,960.00	161,775.00		224,735.00
220000085	5,680.00	104,170.00	0.00	109,850.00	5,680.00	104,170.00		109,850.00
220040559	8,520.00	75,575.00	0.00	84,095.00	8,520.00	75,575.00		84,095.00
220089671	118,360.00	96,305.00	0.00	214,665.00	118,360.00	91,025.00		209,385.00
220077134	17,850.00	70,745.00	0.00	88,595.00	17,850.00	60,280.00		78,130.00
220027978	19,315.00	22,600.00	0.00	41,915.00	8,690.00	25,435.00		34,125.00
220080771	54,025.00	11,140.00	277,410.00	342,575.00	54,025.00	12,855.00	147,165.00	214,045.00
220059624	10,040.00	77,655.00	310.00	88,005.00	10,040.00	66,925.00	310.00	77,275.00
220033536	9,370.00	77,915.00	0.00	87,285.00	9,370.00	64,900.00		74,270.00
220070881	24,850.00	89,925.00	36,160.00	150,935.00	24,850.00	96,060.00	20,975.00	141,885.00
220166811	16,445.00	52,180.00	94,485.00	163,110.00	16,445.00	67,795.00	1,890.00	86,130.00
220004803	4,750.00	35,450.00	0.00	40,200.00	4,750.00	29,825.00		34,575.00
220173753	38,615.00	3,650.00	320.00	42,585.00	38,615.00	3,710.00	260.00	42,585.00
220089961	52,675.00	51,945.00	7,330.00	111,950.00	52,675.00	12,985.00	205.00	65,865.00
220056625	37,485.00	123,470.00	0.00	160,955.00	37,485.00	27,210.00		64,695.00
220049688	12,780.00	75,830.00	0.00	88,610.00	12,780.00	42,365.00		55,145.00
220068895	39,640.00	121,920.00	555.00	162,115.00	39,640.00	121,920.00	555.00	162,115.00
220146454	8,400.00	146,720.00	0.00	155,120.00	8,400.00	125,755.00		134,155.00
220072531	36,250.00	184,865.00	40,190.00	261,305.00	36,250.00	184,865.00	40,190.00	261,305.00
220153620	211,760.00	0.00	0.00	211,760.00	211,760.00			211,760.00
220006962	12,040.00	38,690.00	0.00	50,730.00	12,040.00	27,420.00		39,460.00
220083363	155,390.00	0.00	19,215.00	174,605.00	155,390.00		385.00	155,775.00
220083541	908,390.00	0.00	0.00	908,390.00	908,390.00		-11,000.00	897,390.00
220083088	306,815.00	0.00	84,505.00	391,320.00	306,815.00		8,035.00	314,850.00
220075484	25,755.00	108,175.00	160.00	134,090.00	25,755.00	108,175.00	160.00	134,090.00

BOARD OF EQUALIZATION

RECORD BOOK 3

220178666	259,580.00	6,808,970.00	0.00	7,068,550.00	259,580.00	6,308,970.00		6,568,550.00
220011559	9,450.00	116,065.00	0.00	125,515.00	9,450.00	116,065.00		125,515.00
220080755	24,250.00	87,215.00	360.00	111,825.00	24,250.00	63,935.00	360.00	88,545.00
220149429	4,725.00	88,235.00	0.00	92,960.00	4,725.00	65,000.00		69,725.00
220034575	18,745.00	57,885.00	0.00	76,630.00	18,745.00	51,735.00		70,480.00
220057516	40,650.00	33,540.00	0.00	74,190.00	40,650.00	32,685.00		73,335.00
220084270	29,315.00	0.00	17,285.00	46,600.00	29,315.00		345.00	29,660.00
220071748	15,000.00	118,595.00	0.00	133,595.00	15,000.00	113,215.00		128,215.00
220088381	67,500.00	57,890.00	0.00	125,390.00	33,750.00	54,420.00		88,170.00
220009368	11,340.00	20,350.00	0.00	31,690.00	11,340.00	20,350.00		31,690.00
220091897	18,850.00	51,620.00	0.00	70,470.00	10,650.00	19,095.00		29,745.00
220073813	15,000.00	72,195.00	605.00	87,800.00	15,000.00	70,560.00	605.00	86,165.00
220076855	18,525.00	153,030.00	0.00	171,555.00	18,525.00	143,460.00		161,985.00
220074305	19,275.00	99,335.00	0.00	118,610.00	19,275.00	73,615.00		92,890.00
220064393	25,000.00	54,390.00	0.00	79,390.00	25,000.00	46,235.00		71,235.00
220154805	25,000.00	127,690.00	0.00	152,690.00	25,000.00	110,030.00		135,030.00
220077541	18,150.00	84,605.00	4,240.00	106,995.00	18,150.00	75,315.00	85.00	93,550.00
220067821	16,725.00	112,240.00	0.00	128,965.00	16,725.00	105,025.00		121,750.00
220030758	6,250.00	54,700.00	0.00	60,950.00	6,250.00	42,350.00		48,600.00
220167206	22,500.00	127,425.00	5,840.00	155,765.00	22,500.00	119,065.00	5,180.00	146,745.00
220010056	14,175.00	28,745.00	0.00	42,920.00	14,175.00	15,525.00		29,700.00
220075123	88,895.00	337,450.00	12,245.00	438,590.00	88,895.00	319,715.00	19,900.00	428,510.00
220079242	179,350.00	89,465.00	14,390.00	283,205.00	179,350.00	81,730.00	1,920.00	263,000.00
220079471	86,005.00	0.00	34,290.00	120,295.00	86,005.00		3,070.00	89,075.00
220197067	36,025.00	23,670.00	2,695.00	62,390.00	36,025.00	18,790.00	2,730.00	57,545.00
220123691	30,000.00	86,695.00	12,945.00	129,640.00	30,000.00	67,320.00	7,770.00	105,090.00
220078025	15,550.00	132,230.00	63,120.00	210,900.00	15,550.00	164,340.00	12,255.00	192,145.00
220079420	81,070.00	0.00	11,620.00	92,690.00	81,070.00		230.00	81,300.00
220082588	206,400.00	112,370.00	344,365.00	663,135.00	206,400.00	139,275.00	111,700.00	457,375.00
220079870	144,240.00	0.00	45,355.00	189,595.00	144,240.00		34,385.00	178,625.00
220077711	66,860.00	155,055.00	59,920.00	281,835.00	66,860.00	154,895.00	49,205.00	270,960.00
220067740	19,725.00	160,785.00	0.00	180,510.00	19,725.00	142,465.00		162,190.00
220091803	66,220.00	48,465.00	0.00	114,685.00	66,220.00	31,120.00		97,340.00
220072264	55,000.00	40,860.00	4,935.00	100,795.00	55,000.00	42,450.00	235.00	97,685.00
220178771	22,500.00	0.00	0.00	22,500.00	11,250.00			11,250.00
220084874	182,330.00	88,825.00	7,045.00	278,200.00	182,330.00	73,150.00	3,390.00	258,870.00
220000891	3,200.00	75,370.00	0.00	78,570.00	3,200.00	68,730.00		71,930.00
220080232	18,000.00	51,915.00	700.00	70,615.00	18,000.00	44,125.00	700.00	62,825.00
220051461	15,000.00	125,305.00	0.00	140,305.00	15,000.00	119,315.00		134,315.00
220210500	19,120.00	258,940.00	14,150.00	292,210.00	19,120.00	217,750.00	11,065.00	247,935.00
220056919	42,500.00	70,000.00	920.00	113,420.00	42,500.00	49,690.00	780.00	92,970.00
220074194	31,850.00	143,030.00	3,695.00	178,575.00	31,850.00	119,310.00	1,525.00	152,685.00
220073414	24,775.00	103,855.00	0.00	128,630.00	24,775.00	97,670.00		122,445.00
220073627	2,805.00	29,310.00	0.00	32,115.00	2,805.00	17,995.00		20,800.00
220073546	3,795.00	45,230.00	0.00	49,025.00	3,795.00	36,500.00		40,295.00
220055777	20,340.00	115,130.00	0.00	135,470.00	20,340.00	113,545.00		133,885.00
220091633	196,140.00	9,245.00	760.00	206,145.00	196,140.00	1,495.00	760.00	198,395.00
220091722	105,915.00	0.00	0.00	105,915.00	105,915.00			105,915.00
220062935	45,000.00	66,260.00	0.00	111,260.00	30,000.00	72,670.00		102,670.00
220080550	43,400.00	0.00	76,840.00	120,240.00	43,400.00		1,540.00	44,940.00
220057710	40,275.00	97,175.00	0.00	137,450.00	40,275.00	97,175.00		137,450.00
220078270	47,500.00	21,900.00	59,330.00	128,730.00	47,500.00	10,585.00	5,115.00	63,200.00
220068690	22,575.00	42,320.00	6,885.00	71,780.00	22,575.00	48,165.00	140.00	70,880.00
220078882	199,070.00	41,095.00	36,975.00	277,140.00	199,070.00	41,095.00	2,160.00	242,325.00
220089345	32,500.00	150,350.00	0.00	182,850.00	32,500.00	131,555.00		164,055.00
220030898	9,370.00	51,855.00	0.00	61,225.00	9,370.00	51,855.00		61,225.00
220072450	23,040.00	0.00	0.00	23,040.00	23,040.00			23,040.00
220013497	6,615.00	161,535.00	0.00	168,150.00	6,615.00	156,955.00		163,570.00
220205665	91,770.00	100,550.00	0.00	192,320.00	91,770.00	27,210.00		118,980.00
220205922	821,255.00	4,462,370.00	0.00	5,283,625.00	821,255.00	3,959,390.00		4,780,645.00
220169659	40,600.00	167,495.00	0.00	208,095.00	40,600.00	162,430.00		203,030.00
Dismissed	Prot# 098							
220172838	3,675.00	0.00	0.00	3,675.00	1,935.00			1,935.00
220074097	15,000.00	8,970.00	0.00	23,970.00	15,000.00	8,970.00		23,970.00
220060622	63,475.00	33,690.00	0.00	97,165.00	63,475.00	11,115.00		74,590.00
220086648	67,500.00	108,150.00	0.00	175,650.00	45,000.00	108,150.00		153,150.00
220086192	32,425.00	95,360.00	300.00	128,085.00	32,425.00	72,660.00	300.00	105,385.00
220142351	31,500.00	136,565.00	205.00	168,270.00	31,500.00	93,535.00	160.00	125,195.00

BOARD OF EQUALIZATION

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220077037	26,350.00	117,345.00	1,470.00	145,165.00	26,350.00	111,125.00	1,405.00	138,880.00
220068887	19,575.00	135,390.00	4,115.00	159,080.00	19,575.00	118,635.00	3,925.00	142,135.00
220068976	5,400.00	130,375.00	0.00	135,775.00	5,400.00	111,510.00	210.00	117,120.00
220043337	35,705.00	158,885.00	0.00	194,590.00	35,705.00	133,080.00		168,785.00
220079358	23,925.00	89,410.00	0.00	113,335.00	23,925.00	60,080.00		84,005.00
220171025	19,875.00	38,365.00	0.00	58,240.00	19,875.00	36,280.00		56,155.00
220152136	22,315.00	0.00	29,755.00	52,070.00	22,315.00		29,755.00	52,070.00
220076227	22,500.00	69,795.00	0.00	92,295.00	22,500.00	60,525.00		83,025.00
220071179	33,250.00	111,295.00	59,305.00	203,850.00	20,275.00	116,500.00	52,350.00	189,125.00
220004528	0.00	21,455.00	0.00	21,455.00		21,455.00		21,455.00
220160066	38,575.00	0.00	0.00	38,575.00	1,115.00			1,115.00
220068321	1,663,340.00	0.00	0.00	1,663,340.00	1,628,670.00			1,628,670.00
22008974	86,150.00	21,930.00	405.00	108,485.00	86,150.00	19,740.00		105,890.00
220072477	4,125.00	76,515.00	0.00	80,640.00	4,125.00	64,815.00		68,940.00
220039397	6,250.00	34,710.00	0.00	40,960.00	6,250.00	34,710.00		40,960.00
220138346	23,600.00	177,480.00	15,700.00	216,780.00	23,600.00	177,305.00	14,435.00	215,340.00
220058814	21,000.00	95,565.00	4,985.00	121,550.00	21,000.00	94,995.00	4,460.00	120,455.00
220127573	29,905.00	0.00	31,445.00	61,350.00	29,905.00		630.00	30,535.00
220016771	7,270.00	66,820.00	0.00	74,090.00	7,270.00	61,165.00		68,435.00
220075700	16,425.00	60,185.00	0.00	76,610.00	16,425.00	60,185.00		76,610.00
220038538	47,285.00	131,835.00	0.00	179,120.00	47,285.00	131,835.00		179,120.00
220023611	11,360.00	124,660.00	0.00	136,020.00	11,360.00	102,985.00		114,345.00
220173249	22,160.00	207,230.00	0.00	229,390.00	22,160.00	167,915.00		190,075.00
Dismissed	Prot# 128							
220085064	26,925.00	56,715.00	90.00	83,730.00	18,210.00	56,715.00		74,925.00
Dismissed	Prot# 130							
220061270	27,050.00	19,640.00	0.00	46,690.00	18,665.00	12,095.00		30,760.00
220009430	27,005.00	103,370.00	0.00	130,375.00	27,005.00	87,910.00		114,915.00
220076510	15,360.00	0.00	0.00	15,360.00	1,845.00			1,845.00
220149321	22,840.00	182,060.00	0.00	204,900.00	22,840.00	176,055.00		198,895.00
220057087	62,500.00	30,085.00	4,240.00	96,825.00	55,555.00	30,550.00	4,065.00	90,170.00
Dismissed	Prot# 136							
220145792	46,745.00	116,260.00	0.00	163,005.00	46,745.00	104,230.00		150,975.00
220069883	36,490.00	40,025.00	1,570.00	78,085.00	36,490.00	35,040.00	1,430.00	72,960.00
220123675	31,525.00	56,740.00	245.00	88,510.00	31,525.00	56,740.00	245.00	88,510.00
220048614	101,250.00	740,665.00	0.00	841,915.00	89,100.00	708,860.00		797,960.00
220004587	3,800.00	57,915.00	0.00	61,715.00	3,800.00	57,915.00		61,715.00
220000182	132,675.00	63,940.00	645.00	197,260.00	132,675.00	59,945.00	640.00	193,260.00
220063702	34,275.00	56,265.00	0.00	90,540.00	34,275.00	51,600.00	1,190.00	87,065.00
220040842	9,370.00	50,510.00	0.00	59,880.00	9,370.00	35,355.00		44,725.00
220046123	20,235.00	123,570.00	0.00	143,805.00	20,235.00	111,210.00		131,445.00
220206775	27,950.00	64,095.00	0.00	92,045.00	27,950.00	53,085.00		81,035.00
220087210	38,325.00	83,240.00	135.00	121,700.00	38,325.00	56,690.00	125.00	95,140.00
220072876	14,700.00	210,945.00	0.00	225,645.00	14,700.00	183,395.00		198,095.00
220077827	27,900.00	64,160.00	650.00	92,710.00	27,900.00	59,650.00	3,875.00	91,425.00
220075018	26,250.00	142,770.00	0.00	169,020.00	26,250.00	141,460.00		167,710.00
220080690	117,310.00	47,100.00	12,970.00	177,380.00	117,310.00	43,420.00	260.00	160,990.00
220170983	36,250.00	58,785.00	2,370.00	97,405.00	36,250.00	45,195.00	2,370.00	83,815.00
220057249	27,675.00	71,700.00	16,580.00	115,955.00	27,675.00	71,700.00	14,995.00	114,370.00
Dismissed	Prot# 154							
220084408	25,000.00	73,610.00	0.00	98,610.00	25,000.00	61,995.00		86,995.00
220023719	5,680.00	0.00	0.00	5,680.00	5,680.00			5,680.00
220033412	25,920.00	0.00	0.00	25,920.00	18,145.00			18,145.00
220072078	40,000.00	0.00	0.00	40,000.00	40,000.00			40,000.00
220053367	18,405.00	125,145.00	0.00	143,550.00	18,405.00	112,845.00		131,250.00
220010072	7,090.00	110,350.00	0.00	117,440.00	7,090.00	96,230.00		103,320.00
220091447	43,650.00	121,240.00	10,890.00	175,780.00	43,650.00	90,930.00	8,930.00	143,510.00
220069409	127,095.00	0.00	0.00	127,095.00	127,095.00			127,095.00
220069328	15,000.00	84,565.00	0.00	99,565.00	15,000.00	84,565.00		99,565.00
220025568	29,535.00	98,600.00	0.00	128,135.00	29,535.00	76,120.00		105,655.00
Dismissed	Prot# 165							
220123756	45,275.00	127,575.00	56,005.00	228,855.00	45,275.00	148,765.00		194,040.00
220144656	45,275.00	127,575.00	56,005.00	228,855.00	45,275.00	113,840.00	32,395.00	191,510.00
220078653	209,700.00	6,828,660.00	0.00	7,038,360.00	209,700.00	6,828,660.00		7,038,360.00
220021589	68,550.00	75,680.00	1,310.00	145,540.00	68,550.00	72,725.00	1,875.00	143,150.00
220177287	9,370.00	47,375.00	0.00	56,745.00	9,370.00	38,590.00		47,960.00
220178070	55,495.00	625,660.00	0.00	681,155.00	55,495.00	625,660.00		681,155.00
220070245	124,310.00	1,181,315.00	0.00	1,305,625.00	124,310.00	1,181,315.00		1,305,625.00

BOARD OF EQUALIZATION

RECORD BOOK 3

Dismissed Prot# 172

ROLL CALL VOTE: Hartnett- Yea, Engel- Yea, McLarty- Yea. O'Neill and Rohde were absent.
UNANIMOUS MOTION CARRIED.

Mr. Erickson expressed that he would like to have a little time to review protest 130 because he did not have the appraisal which was attached to the protest.

Mr. Erickson said that he did not believe that the valuation would be necessary to change. He stated the appraisal came in at \$275,000 and the Assessors valuation was at \$293,000, when the valuation difference is within 10%, that it is an opinion difference between the Assessor and the appraiser and doesn't necessarily need to be changed.

Chair Hartnett called for the agenda item Public Comment and there was none.
Chair Hartnett called for the agenda item Mail and Emergency Business and there were none.

Chair Hartnett recessed their meeting at 9:28 a.m. for the Appraiser to review Protest #130.
Chair Hartnett reconvened their meeting at 9:33 a.m.

Dick Erickson said that he had reviewed the appraisal. He pointed out to the Board a line on the Appraisal report labeled "Adjusted Sales Price of Comparables" which mentioned a Gross Adjustment for each of the comparables. He noted that the smallest gross adjustment was on comparable #3 which ends up with a value of \$317,415 dollars. He also referenced information in the "Reconciliation" section on the Appraisal. In this section it says that the Indicated Value by: Sales Comparison Approach is \$275,000 and the Cost Approach is \$360,420.

Mr. Erickson stated that he believes that because the valuation by the Assessors office is within 10% of his concluded value, that his recommendation to the board is no change.

Board Member McLarty moved, seconded by Engel to accept the Assessors recommendation of "no change" on Protest #130 Parcel# 220118566.

ROLL CALL VOTE: Hartnett- Yea, Engel- Yea, McLarty- Yea. O'Neill and Rohde were absent.
UNANIMOUS MOTION CARRIED.

Chair Hartnett called for the agenda item Committee Reports and there were none.
Chair Hartnett called for the agenda item Board Member Reports and there were none.

Chair Hartnett adjourned their meeting at 9:33 a.m.



County Board of Equalization

Jacqueline Harnett, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 6, 2008
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Hartnett called their regular meeting to order at 2:02 p.m.
Present were Commissioners Engel, McLarty, Hartnett, Rohde, O'Neill and County Clerk Ted Piepho,
Secretary.

Absent: None

Call Meeting to Order

- Roll Call
- Presiding Chair person's statement concerning Nebraska Open Meetings Act.
 - A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
- Approve Minutes of previous meeting.
- Set the levies for the various political subdivisions, which require County Board of Equalization action.

Recess to Board of Commissioners

Reconvene from Board of Commissioners or immediately after the Board of Commissioners adjourn.

Miscellaneous Agenda Items – No items to consider

Tabled Items – No tabled items to consider

Commissioner's Committee Reports

Commissioner Member Reports

Public Comment

Mail and/or Emergency Business

Closed session to discuss pending litigation on a Tax Equalization and Review Case

Adjournment.

Commissioner Engel moved, seconded by Commissioner Rohde to approve the minutes of July 24, 2008, as typed and prepared for the Official Record.

ROLL CALL VOTE: McLarty- Yea, Rohde-Yea, O'Neill- Yea, Hartnett- Yea and Engel- Yea.

UNANIMOUS MOTION CARRIED.

Chair Hartnett asked the County Clerk to read the levies compiled for the various subdivisions. He read them as follows:

DAKOTA COUNTY LEVIES 2008-2009
DAKOTA COUNTY VALUATION -\$1,107,065,867
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

	2008-09
County General Fund	0.425037
County Relief Medical	0.000100
Institutions Fund	0.000473
Soldiers/Sailors' (Veteran's)	0.001845
Total County Tax Rate	0.427455

All Dakota County Residents pay the Total County Tax Rate

***** *****

CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library	2008-2009
TOTAL						
Dakota City	0.365952	0.170799				0.536751
*Emerson	0.448875	0.312268				0.761143
Homer	0.191473	0.201372				0.392845
Hubbard	0.132311					0.132311
Jackson	0.338786	0.110664				0.449450
South Sioux City	0.275377	0.004890	0.026408	0.030923	0.058279	0.395877

All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village.

***** *****

SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	2008-2009
1 Ponca	0.962707	0.100053			0.086869	1.149629
1 Ponca - No Bond	0.962707				0.086869	1.049576

BOARD OF EQUALIZATION RECORD BOOK 3

11 So. Sioux City	0.984273	0.204078	0.081604	1.269955
11 S Sioux City - No Bond	0.984273		0.081604	1.065877
31R Homer - Bond K-12	1.019357	0.08034	0.030845	1.130542
31R Homer - Bond 9-12	1.019357	0.012964	0.030845	1.063166
*#561 Emerson Hubbard	1.004823	0.021086	0.044984	1.070893
*#70 Allen	0.973897	0.136056	0.014446	1.124399

Residents pay the tax levy to the school district in which they reside or affiliate with.

SUBDIVISION				2008-2009
	General	Capitol	Capitol	TOTAL
Agricultural Society	0.006436	0.001807	0.001806	0.010049
Educational Service Unit 1	0.015999			0.015999
Historical Society	0.001898			0.001898
*Lower Elkhorn NRD	0.033857			0.033857
*Papio Missouri NRD	0.033753			0.033753
*NE Tech. Comm. College	0.080000	0.010000		0.090000

Each resident pays the respective rate to each of the political subdivision in this class except for the Lower Elkhorn and Papio Missouri NRD. Individuals living in the Village of Emerson pay the Lower Elkhorn Tax Rate and other taxpayers in the County pay the Papio Middle Missouri Tax Rate.

Dakota County pays the Papio Missouri NRD Tax Rate.

RURAL FIRE PROTECTION					2008-2009
	General	Bond	Sinking	Ambulance	TOTAL
Dakota Covington	0.023038		0.007885		0.030923
Emerson	0.030923				0.030923
Homer	0.027263		0.003410		0.030673
*Ponca Rural	0.011772	0.019824	0.014082		0.045678
*Allen/Waterbury Rural	0.030923				0.030923

City and Village residents (except Hubbard and Jackson) do not pay the tax rates within this class. All rural residents pay the tax rate for the respective Rural Fire Protection District that they reside in.

Board Member McLarty moved, seconded by Board Member Engel to set the Levies read as follows:

DAKOTA COUNTY LEVIES 2008-2009
DAKOTA COUNTY VALUATION -\$1,107,065,867
POLITICAL SUBDIVISIONS TAX RATE PER ONE HUNDRED DOLLARS VALUATION

	2008-09
County General Fund	0.425037
County Relief Medical	0.000100
Institutions Fund	0.000473
Soldiers/Sailors' (Veteran's)	0.001845
Total County Tax Rate	0.427455

All Dakota County Residents pay the Total County Tax Rate

CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library	2008-2009
						TOTAL
Dakota City	0.365952	0.170799				0.536751
*Emerson	0.448875	0.312268				0.761143
Homer	0.191473	0.201372				0.392845
Hubbard	0.132311					0.132311
Jackson	0.338786	0.110664				0.449450
South Sioux City	0.275377	0.004890	0.026408	0.030923	0.058279	0.395877

All residents living within the incorporated limits of a city or village pay the respective tax rate for said city or village.

SCHOOL DISTRICT						2008-2009
	General	Bond	Qual. CPU	Sinking	Building	TOTAL

BOARD OF EQUALIZATION RECORD BOOK 3

1 Ponca	0.962707	0.100053		0.086869	1.149629
1 Ponca - No Bond	0.962707			0.086869	1.049576
11 So. Sioux City	0.984273	0.204078		0.081604	1.269955
11 S Sioux City - No Bond	0.984273			0.081604	1.065877
31R Homer - Bond K-12	1.019357	0.08034		0.030845	1.130542
31R Homer - Bond 9-12	1.019357	0.012964		0.030845	1.063166
*#561 Emerson Hubbard	1.004823		0.021086	0.044984	1.070893
*#70 Allen	0.973897	0.136056		0.014446	1.124399

Residents pay the tax levy to the school district in which they reside or affiliate with.

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SUBDIVISION				2008-2009
	General	Capitol	Capitol	TOTAL
Agricultural Society	0.006436	0.001807	0.001806	0.010049
Educational Service Unit 1	0.015999			0.015999
Historical Society	0.001898			0.001898
*Lower Elkhorn NRD	0.033857			0.033857
*Papio Missouri NRD	0.033753			0.033753
*NE Tech. Comm. College	0.080000	0.010000		0.090000

Each resident pays the respective rate to each of the political subdivision in this class except for the Lower Elkhorn and Papio Missouri NRD. Individuals living in the Village of Emerson pay the Lower Elkhorn Tax Rate and other taxpayers in the County pay the Papio Middle Missouri Tax Rate.

Dakota County pays the Papio Missouri NRD Tax Rate.

***** *****

RURAL FIRE PROTECTION					2008-2009
	General	Bond	Sinking	Ambulance	TOTAL
Dakota Covington	0.023038		0.007885		0.030923
Emerson	0.030923				0.030923
Homer	0.027263		0.003410		0.030673
*Ponca Rural	0.011772	0.019824	0.014082		0.045678
*Allen/Waterbury Rural	0.030923				0.030923

City and Village residents (except Hubbard and Jackson) do not pay the tax rates within this class. All rural residents pay the tax rate for the respective Rural Fire Protection District that they reside in.

ROLL CALL VOTE: Rohde- Yea, O'Neill- Yea, Hartnett- Yea, Engel- Yea and McLarty- Yea., UNANIMOUS MOTION CARRIED.

Chair Hartnett recessed this meeting at 2:07 p.m. until after the Board of Commissioners adjourns. Chair Hartnett reconvened as Board of Equalization at 3:30 p.m.

Board Member Engel moved, seconded by Board member Rohde to convene into Closed Executive Session to discuss pending litigation on a Tax Equalization and Review Commission Case. ROLL CALL VOTE: Engel- Yea, O'Neill- Yea, Hartnett- Yea, McLarty- Yea and Rohde- Yea. UNANIMOUS MOTION CARRIED at 3:33 p.m.

Board Member McLarty moved, seconded by Board member Engel to convene in open session. ROLL CALL VOTE: O'Neill- Yea, Hartnett- Yea, McLarty- Yea, Rohde- Yea and Engel- Yea. UNANIMOUS MOTION CARRIED at 3:40 p.m.

Board Member Rohde moved, seconded by Board Member Hartnett to offer a settlement of a total valuation of \$730,000 for TERC Cases 07C-56, 07C-57 and 07C-58. ROLL CALL VOTE: O'Neill- Yea, Hartnett- Yea, McLarty- Yea, Rohde- Yea and Engel- Yea. UNANIMOUS MOTION CARRIED.

Chair Hartnett called for the agenda item "Mail and/or Emergency Business" and there was none. Chair Hartnett adjourned their meeting at 3:40 p.m.



County Board of Equalization

Jacqueline Harnett, Chair

Date Chair signed

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, January 26, 2009
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair McLarty called their regular meeting to order at 2:15 p.m.

Present were Board Members Bousquet, McLarty, Gomez, Rohde, McNear and County Clerk Ted Piepho, Secretary. Also in attendance was Kim Watson, County Attorney.

Absent: None

1. 2:15 p.m. Call to Order
 - A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of prior meeting
 - Open nominations for Chair and close nominations - vote
 - Open nominations for Vice Chair and close nominations - vote
2. 2:16 p.m. Miscellaneous Agenda Items
 - Robert Giese - Golden Rod Hills Motor Vehicle Exemption Application
1997 Chevrolet Lumina – serial number 2G1WL52M4V1151832.
 - Madelyn Thorsland, Assessor - Presentation of 2009 applications for permissive exemptions.
3. Board Committee Reports
4. Board Member Reports
5. Public Comment
6. Mail and/or Emergency Business
7. 2:25 p.m. Adjournment

The minutes were not approved because the new members on the board had not had a chance to read them.

Chair McLarty called for the agenda item “nominations for chair”.

Board Member Bousquet moved, seconded by Board Member Rohde to nominate Board Member Antonio Gomez to serve as chair and BE IT FURTHER RESOLVED that nominations cease and the secretary cast a unanimous ballot for Board Member Gomez to be chair for the calendar year 2009.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item “nominations for vice chair”.

Board Member McNear moved, seconded by Board Member Rohde to nominate Board Member Bill McLarty for vice chair and BE IT FURTHER RESOLVED that nominations cease and the secretary cast a unanimous ballot for Board Member McLarty to be Vice Chair for 2009.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

Bob Giese County Treasurer appeared before the Board with an Exemption Application from Golden Rod Hills Community Action to exempt motor vehicles.

Chair Gomez opened the Public Hearing to consider a Tax Exemption Application filed by Golden Rod Hills Community Action to exempt a 1997 Chevrolet Lumina VIN 1GNDU03E92D292361 and a 2002 Venture Van VIN 2G1WL52M4V1151832 at 2:16 p.m.

Mr. Giese presented the application. Chair Gomez asked if anyone in the audience would like to speak in favor of the Tax Exemption Application and there were none.

Chair Gomez asked if anyone in the audience would like to speak against of not approving the Tax Exemption Application and there were none.

Chair Gomez asked if anyone in the audience would like to take a neutral position of approving the Tax Exemption Application and there were none.

Chair Gomez left the hearing open in case someone showed up late that wished to testify.

Chair Gomez opened the Public Hearing to review, approve and/or table action on all 2009 Applications for Permissive Exemptions by Qualifying Organizations at 2:20 p.m.

Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office, appeared before the Board and presented the Exemption Application applied by St. Michael's Catholic Church for the West half of Lots 8, 9, 10, 11 and 12 Joy Place Addition to the City of South Sioux City.

Chair Gomez asked if anyone in the audience would like to speak in favor of the Tax Exemption Application and there were none.

Chair Gomez asked if anyone in the audience would like to speak against of not approving the Tax Exemption Application and there were none.

Chair Gomez asked if anyone in the audience would like to take a neutral position of approving the Tax Exemption Application and there were none.

Ms. Thorsland also presented and Exemption Application filed by Prairie Haven, Inc. on Lot 9 Tract B Templeton Estates 1st Filing.

BOARD OF EQUALIZATION

RECORD BOOK 3

Chair Gomez asked if anyone in the audience would like to speak in favor of the Tax Exemption Application and there were none.

Chair Gomez asked if anyone in the audience would like to speak against of not approving the Tax Exemption Application and there were none.

Chair Gomez asked if anyone in the audience would like to take a neutral position of approving the Tax Exemption Application and there were none.

Chair Gomez closed both Public Hearings at 2:28 p.m.

Board Member Bousquet moved, seconded by Board Member McLarty to approve the Motor Vehicle Exemption Application filed by Golden Rod Hills Community Action to exempt a 1997 Chevrolet Lumina VIN 1GN DU03E92D292361 and a 2002 Venture Van VIN 2G1WL52M4V1151832.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

Board Member Bousquet moved, seconded by Board Member McLarty to approve the Exemption Applications applied for by Prairie Haven, Inc. on Lot 9 and Tract B Templeton 1st Filing and St. Michael's Catholic Church on the West half of Lots 8, 9, 10, 11 and 12 Joy Place Addition to the City of South Sioux City.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea and Rohde-Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Tabled Items" and there were none to consider.

Chair Gomez called for the agenda item "Board Member Committee Reports" and there were none.

Chair Gomez called for the agenda item "Board Member Reports" and there were none.

Chair Gomez called for the agenda item "Public Comment" and there were none.

Chair Gomez called for the agenda item "Mail and/or Emergency Business" and there were none.

Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office presented a list of Tax List Corrections amounting to a total loss of \$54,416.16 and a total gain of \$1,671.20 for a Net Loss of \$52,744.96.

Board Member Bousquet moved, seconded by Board Member Rohde to approve the Tax List Corrections as present by Madelyn Thorsland, Assessment Administration Manager from the Dakota County Assessment Office amounting to a total loss of \$54,416.16 and a total gain of \$1,671.20 for a Net Loss of \$52,744.96.

ROLL CALL VOTE: Gomez- Yea, McLarty- Yea, Bousquet- Yea, Rohde-Yea and McNear- Yea.
UNANIMOUS MOTION CARRIED.

Board Member McLarty moved, seconded by Board Member Bousquet to adjourn.

ROLL CALL VOTE: Gomez- Yea, McLarty- Yea, Bousquet- Yea, Rohde-Yea and McNear- Yea.
UNANIMOUS MOTION CARRIED 2:36 p.m.



County Board of Equalization

Antonio Gomez, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, February 23, 2009 Regular Meeting
County Board Basement Meeting Room
Dakota County Courthouse
Dakota City, NE 68731

Chair Gomez called their Scheduled Meeting to order at 4:05 p.m.

Present were: Board Members McLarty, Bousquet, Rohde, McNear, Gomez and Ted Piepho, County Clerk. Joan Spencer, Administrative Assistant to the Board and Kim Watson, County Attorney were also present. Absent: None.

The agenda for the meeting was as follows:

15. 4:05 p.m. Call to Order

- A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
- Roll Call
- Approve minutes of prior meetings
- Open Public Hearing on Motor Vehicle Exemption Application, in which the Boys and Girls home made application on several vehicles.
 - Chair will open comments from the public supporting the issue.
 - Chair will open comments from the public opposing any projects on the issue.
 - Chair will open comments from the public with a neutral position on the issue.
 - Close Public Hearing
- Approve, Disapprove or table action on the Motor Vehicle Exemption Applications.

Year	Make	Model	VIN
2005	Toyota	Corolla	1NXBR32E45Z448942
2006	Dodge	Stratus	1B3EL46X96N227323
2006	Dodge	Stratus	1B3EL46XX6N227323
2006	Dodge	Stratus	1B3EL46XX6N277194
2006	Chrysler	Sebring	1C3EL46X96N176327
2005	Chevrolet	Classic	1G1ND52F25M187470

16. 4:10 p.m. Miscellaneous Agenda Items

- Dick Erickson - Discuss Protest Issues

17. Board Committee Reports

18. Board Member Reports

19. Public Comment

6. Mail and/or Emergency Business

7. 4:15 p.m. Adjournment

Chair Gomez called for the agenda item to approve the minutes of the previous two meetings.

Bousquet moved, seconded by McLarty to approve the minutes of October 6, 2008 and January 26, 2009, as typed and prepared for the permanent record.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez opened the Public Hearing for Motor Vehicle Exemption Application at 4:05 p.m.

The County Treasurer presented a Motor Vehicle Tax Exempt Application by the Boys and Girls Home requesting that the County Board approve the tax exempt status on several vehicles.

Mr. Giese said that they had been exempt in another county, but the exemptions also had to be approved here in Dakota County since the vehicles were relocated here.

Chair Gomez closed the public hearing at 4:08 p.m.

Board Member Gomez moved, seconded by Board Member Bousquet to grant the approval of the Exemption Application applied for by the Boys and Girls Home to exempt the following described vehicles owned by the Boys and Girls Home; 2005 Toyota Corolla - 1NXBR32E45Z448942, 2006 Dodge Stratus - 1B3EL46X96N227323, 2006 Dodge Stratus - 1B3EL46XX6N227323, 2006 Dodge Stratus - 1B3EL46XX6N277194, 2006 Chrysler Sebring - 1C3EL46X96N176327, 2005 Chevrolet Classic - 1G1ND52F25M187470.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea and Rohde-Yea. UNANIMOUS MOTION CARRIED.

Dick Erickson, Chief Appraiser, for the State's Assessor's Office, briefly explained to the board, for the benefit of the new board members, the protest season is upon us and informed them that they had an option to hear all the protests that are filed, or they could choose the Referee System, which we have done the last couple of years.

Mr. Erickson also said that the state was going to mail out Notice of Valuation Change Statements to the property owners where their value changed on a parcel by going up or down. They will not send notices to owners of parcels that the value did not change.

BOARD OF EQUALIZATION

RECORD BOOK 3

Board Member McLarty moved, seconded by Board Member Bousquet to appoint Lyle Todd, with Todd Reality, to be the Referee that hears all Residential and Commercial Property Valuation Protests filed in accordance with section 77-1502.01 R.R.S. 1943 as amended, and to appoint Doug Helvig, with Helvig Agricultural Service, to be the referee that hears all Ag. Related protests pursuant to said statute.
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

Chairman Gomez called for the Agenda Item "Board Committee Reports" and there were none.
Chairman Gomez called for the Agenda Item "Board Member Reports" and there were none.
Chairman Gomez called for the Agenda Item "Public Comment" and there were none.
Chairman Gomez called for the Agenda Item "Mail and/or Emergency Business" and there was none.
With no further business Chairman Gomez called for a motion to adjourn.
Board Member Bousquet moved, seconded by Board Member McNear to adjourn.
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED at 4:15 p.m.



County Board of Equalization

Antonio Gomez, Chair Date Chair signed

Theodore A. Piepho, County Clerk Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, June 29, 2009
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Gomez called their regular meeting to order at 4:03 p.m.

Present were Board Members Bousquet, McLarty, Gomez, Rohde, McNear and County Clerk Ted Piepho, Secretary. Also in attendance were Kim Watson, County Attorney and Joan Spencer Administrative Assistant to the Board.

Absent: None

Call to Order

- A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of prior meeting/s
 - Open Public Hearing on Motor Vehicle Exemption Application, in which Heartland Counseling Services, Inc. application on a 2009 Dodge Avenger SXT bearing the V.I.N. 1B3LC56D19N512198.
 - Open comments from the public supporting the issue.
 - Open comments from the public opposing any projects on the issue.
 - Open comments from the public with a neutral position on the issue.
 - Close Public Hearing
 - Board's Pleasure - Approve, Disapprove or table action on the Motor Vehicle Exemption Application.

Miscellaneous Agenda Items

County Values

Board Committee Reports

Board Member Reports

Public Comment

Mail and/or Emergency Business

Adjournment

Chair Gomez called for the agenda item "Approve minutes of prior meeting/s."

Board Member Rohde moved, seconded by Board Member McLarty to approve the minutes of February 23, 2009 meeting as typed and prepared for the Official Record.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Opened Public Hearing on Motor Vehicle Exemption Application, concerning Heartland Counseling Services, Inc. made application on a 2009 Dodge Avenger SXT bearing the V.I.N. 1B3LC56D19N512198" and opened the Public Hearing at 4:05 p.m.

Robert Giese, County Treasurer, stepped up to the podium and said that he had a Motor Vehicle Tax Exemption Application from Heartland Counseling Services, Inc. on a 2009 Dodge Avenger SXT bearing the V.I.N. 1B3LC56D19N512198" and the vehicle is being used for business. Mr. Giese recommended approval of the application.

Board Member McLarty moved, seconded by Board Member Bousquet to approve the Motor Vehicle Exemption Application of Heartland Counseling Services, Inc. on a 2009 Dodge Avenger SXT bearing the V.I.N. 1B3LC56D19N512198.

Chair Gomez asked if there was anyone in the audience that wish to speak in favor of the board approving the application and there was none.

Chair Gomez asked if there was anyone in the audience that wish to speak in opposition to the board approving the application and there was none.

Chair Gomez asked if there was anyone in the audience who wishes to address the board that takes a neutral position to the board approving the application and there was none.

Chair Gomez closed the Public Hearing at 4:10 p.m.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "county values".

Dick Erickson stepped up to the podium and said that they follow the market and the market dictates the values. The statutes request them to be between 92 and 100% of market on residential property, and 69 to 74% of market on agriculture land.

We, talking about the Appraiser's Office, are graded every year by the Department of Revenue and they have found the assessment practices and values to be acceptable.

There was discussion as to how agriculture land is valued and it was discussed why some went up more than others.

Chair Gomez called for the agenda item "Committee Reports" and there were none.

BOARD OF EQUALIZATION RECORD BOOK 3

Chair Gomez called for the agenda item "Public Comment" and there was none.

Board Member McLarty moved, seconded by Board Member Bousquet to adjourn at 4:16 P.M.
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.



County Board of Equalization

Antonio Gomez, Chair Date Chair signed

Theodore A. Piepho, County Clerk Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, July 20, 2009
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Gomez called their regular meeting to order at 3:00 p.m.

Present were Board Members McLarty, Gomez, Rohde and County Clerk Ted Piepho, Secretary. Also in attendance was Kim Watson, County Attorney. Absent: Board Members Bousquet and McNear.

The agenda for the meeting was as follows:

Call to Order

- A current copy of the Open Meeting Act is posted on the back wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.
 - Roll Call
 - Approve minutes of prior meeting/s

Miscellaneous Agenda Items

Dick Erickson and Madelyn Thorsland to present recommendations for all Property Valuation Protests filed in 2009.

County Board of Equalization to act on all 2009 Property Valuation Protest.

County Board Chair will need to sign all reports.

Kim Watson or Deb Fergen and Dick Erickson - Closed Executive Session to discuss pending litigation in 2008 Tax Equalization and Review Commission cases.

Board Committee Reports

Board Member Reports

Mail and/or Emergency Business

Public Comment

Adjournment

Chair Gomez called for the agenda item "Approve minutes of prior meeting/s."

Board Member McLarty moved, seconded by Board Member Rohde to approve the minutes of June 29, 2009 meeting as typed and prepared for the Official Record.

ROLL CALL VOTE: Bousquet- Absent, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea. UNANIMOUS MOTION CARRIED.

Dick Erickson, State's Appraiser for Dakota County, appeared before the board and said that they reviewed 292 protests. Of the 292, eight for one reason or another was worth your (the Board's) consideration for dismissal. The balance of those protest are in this book and were reviewed with the referee. In many cases that after reviewing all protests, he and the referee hired by the county met with the owners and if they chose not to show up, he and the referee discussed them at their convenience.

Board Member Bousquet arrived at 3:05 p.m.

Mr. Erickson said that initially there were some protest where the Referee and he did not agree on, but they sat down and looked at comparable sales and worked through the thing, so in reality he is in agreement with the Referee, or he is in agreement with me, whichever way you want to say it. I would ask the Board if they would approve this book, which he displayed in his hand and said it has approximately 284 protests in it that are in agreement by the Referee and the Appraiser.

Board Member McLarty moved, seconded by Bousquet on the 284 protests in the book.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea. UNANIMOUS MOTION CARRIED.

Mr. Erickson said that, as he understands the rules, if they (the protestor) does not ask for a requested value or if they do not give a reason, or if they didn't sign, the protest should be dismissed.

Ms. Watson, County Attorney confirmed that.

Mr. Erickson asked the Board to dismiss the Protest Numbers 121, 155, 204, 219, 285, 288, 291, 292, and 294 for the reasons stated when he present the individual protest for board action.

Protest Number 121 there is no reason given and the block for the requested value is blank.

Board Member McLarty moved, seconded by Board Member Rohde to dismiss Protest Number 121.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea. UNANIMOUS MOTION CARRIED.

Mr. Erickson said that there is no reason given for the requested valuation change on Protest Number 155.

Board Member Rohde moved, seconded by Board Member Bousquet to dismiss Protest Number 155.

ROLL CALL VOTE: Rohde-Yea, McNear- Absent, Gomez- Yea, McLarty- Yea and Bousquet- Yea. UNANIMOUS MOTION CARRIED.

BOARD OF EQUALIZATION

RECORD BOOK 3

Mr. Erickson said again we have no reason for the request on Protest Number 204, therefore I would ask that you dismiss it.

Board Member Bousquet moved, seconded by Board Member Rohde to dismiss number 204.

ROLL CALL VOTE: McNear- Absent, Gomez- Yea, McLarty- Yea, Bousquet- Yea and Rohde-Yea.
UNANIMOUS MOTION CARRIED.

Mr. Erickson said on Number 219 you will notice there is no requested valuation. Describing where he was referring to, he said, In the upper right hand corner under the date it says requested valuation real property, there is nothing in there.

Board Member Rohde moved, seconded by Board Member McLarty to dismiss Protest Number 219.

ROLL CALL VOTE: Gomez- Yea, McLarty- Yea, Bousquet- Yea, Rohde-Yea and McNear- Absent.
UNANIMOUS MOTION CARRIED.

Mr. Erickson said on Protest Number 285 one of the things that is required is an appropriate signature and you'll notice that the protest is signed in the wrong place, therefore there is no signature on the line for the person filing the protest.

Board Member McLarty moved, seconded by Board Member Bousquet for dismissal of Protest Number 285.

ROLL CALL VOTE: McLarty- Yea, Bousquet- Yea, Rohde-Yea, McNear- Absent and Gomez- Yea.
UNANIMOUS MOTION CARRIED.

Mr. Erickson said on number 288 you will notice that he filed two property id numbers on the same parcel. He said that was inappropriate because a person is suppose to file one protest per form. If you look at number 291, that is a second piece of paper with that same form on it only it is 291 instead of 288 and yet the values and the legal description is the same, so he believe it is an improper filing and he asked the County Attorney Kim Watson to comment.

She said, Yes I think it is an improper filing and it could be dismissed if that is what you wish to do.

Board Member McLarty moved, seconded by Board Member Rohde to dismiss protest number 288 because it is an improper filing.

Board Member Rohde commented that the requested change is what it is valued at.

The County Clerk asked for clarification. He asked, "Do we treat 288 as a separate one, meaning with both parcels, or since I split them, do we treat them separately.

Mr. Erickson said that we have separate numbers on them so I assume we treat them as individual protests.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Mr. Erickson said Protest Number 291 is the same discussion as we previously had.

Board Member Rohde moved, seconded by Board Member Bousquet to dismiss Protest Number 291.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Mr. Erickson said that Protest Number 292 is the last one and he understands it is a late filing, but also there is no requested change in valuation, so there are two reasons that I would ask that it be dismissed.

Board Member Rohde moved, seconded by Board Member Bousquet to dismiss 292.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

There was discussion concerning a couple protests. Mr. Erickson said that there was one that was sent to our (Assessor's) office and we carried across to the Clerk's Office and I felt that was good because it was in your office and the postmark was right.

The County Clerk said that he would like to discuss that. He said that it was postmarked on June 30th and it was addressed to the Assessor's Office and that is where it was delivered. Then the Assessor's Office brought the protest over to the clerk's office on July 1st. The County Clerk said it was addressed to the wrong office and went to the wrong office, so he did not think that qualified as a timely filing because it was delivered to the wrong office and being that the Assessor's Office hand delivered it, then becomes a personal filing.

Mr. Erickson said it came to the courthouse and it came to the address on the address on the Notice of valuation change.

The County Clerk said he thought the Statute was very clear and that it had to be filed with the County Clerk and if it is addressed to the Assessor's Office that is not the County Clerk's Office.

There was discussion what to do with that protest. Kim Watson, County Attorney, thought that the Board could take it if they wanted to.

These protest were included in the bulk of all the protests in the original action so there was no action necessary since the consensus of the board was that it was ok.

BOARD OF EQUALIZATION

RECORD BOOK 3

There was discussion concerning a protest filed by Watkins Protest Number 294. Mr. Erickson said that this was sent to an address close to the LEC's address, only to Dakota City instead of South Sioux City. It was returned to Ms. Watkins by the post office and then she filed it personally on July 7th.

The County Clerk said that he did not think that he could deny a filing even if it is late, therefore the Board should act on the protest.

Kim Watson, County Attorney, agreed that the County Clerk could not deny a filing. It was postmarked on June 27th and that the post office returned the protest to the sender because of the improper address.

Board Member Bousquet moved, seconded by McLarty to Dismiss Protest Number 294 because it was filed late.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

There was considerable discussion on Protest Numbers 286 and 287, who sent their protest to the Assessor's Office postmarked June 30 and the Assessor's Office personally filed them with the Clerk on July 1. It was agreed the protest was already acted on.

Board Member Bousquet moved, seconded by Board Member McLarty to convene into Closed Executive Session to discuss a TERC Case.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED. 3:30 p.m.

Board Member McLarty moved, seconded by Board Member Bousquet to come out of executive session.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED. 3:41 p.m.

Chair Gomez said that the Board needs to take action on cases 08C-54 and 08C-53 concerning the valuation for 2007.

Board Member McLarty moved, seconded by Board Member Bousquet to allow the Assessor's Office to make financial arrangements with the parties in question.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Absent, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED

Chair Gomez called for the agenda item "Committee Reports" and there were none.

Chair Gomez called for the agenda item "Board Member Reports" and there were none.

Chair Gomez called for the agenda item "Mail and/or Emergency Business" and there were none.

Chair Gomez called for the agenda item "Public Comment" and there was none.

Board Member Bousquet, seconded by Board Member McLarty to adjourn at 3:42 p.m.

ROLL CALL VOTE: Rohde-Yea, McNear- Absent, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED 3:42 p.m.



County Board of Equalization

Antonio Gomez, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 5, 2009
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Gomez called their regular meeting to order at 4:08 p.m.
Present were Board Members McLarty, Gomez, Rohde, Bousquet, McNear and County Clerk Ted Piepho, Secretary. Also in attendance was Deb Fergen, Deputy County Attorney.
Absent: None.

Call to Order with reciting the Pledge of Allegiance

A current copy of the Open Meetings Act is posted on the side wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.

- Roll Call
- Approve Minutes of previous meeting (July 20, 2009)

Miscellaneous Agenda Items

- Set levies for all Political Subdivisions
- Boys and Girls Home of Nebraska, Inc.
 - Approve the list of Vehicles to be declared exempt from taxes.

Ted Piepho, Review of Board of Equalization on Protest.

Commissioner's Committee Reports

Commissioner Member Reports

Public Comment

Mail and/or Emergency Business

Adjournment.

Chair Gomez called for the agenda item "Approve minutes of prior meeting/s."
Board Member McLarty moved, seconded by Board Member McNear to approve the minutes of July 20, 2009 meeting as typed and prepared for the Official Record.
ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Set levies for all Political Subdivisions."

Board Member Rohde, seconded by Board Member McLarty to set the 2009/2010 Tax Rate per one hundred dollars of value for the various political subdivisions as follows:

County General Fund						0.440283
County Relief Medical						0.000749
Institutions Fund						0.000402
Soldiers/Sailers (Veteran's)						0.001987
Total County Tax Rate						0.443421
CITY/VILLAGE	General	Bond	Police Ret.	Fire	Library	TOTAL
Dakota City	0.383665	0.159257				0.542922
Homer	0.186987	0.196654				0.383641
Hubbard	0.122615					0.122615
Jackson	0.371874	0.134314				0.506188
South Sioux City	0.273576	0.004556	0.025058	0.030923	0.055380	0.389493
SCHOOL DISTRICT	General	Bond	Qual. CPU	Sinking	Building	TOTAL
11 So. Sioux City	1.042776	0.213921			0.010036	1.266733
11 S Sioux City - No Bond	1.042776				0.010036	1.052812
31R Homer - Bond K-12	1.009380	0.054737			0.048453	1.112570
31R Homer - Bond 9-12	1.009380	0.012964			0.048453	1.070797
SUBDIVISION	General		Capitol	Capitol		TOTAL
Agricultural Society	0.006114		0.001710	0.001710		0.009534
Historical Society	0.001830					0.001830
Educational Service Unit #1	0.015000					0.015000
RURAL FIRE PROTECTION	General	Bond	Sinking	Ambulance		TOTAL
Dakota Covington	0.023106		0.007817			0.030923
Emerson	0.030923					0.030923
Homer	0.026202		0.003275			0.029477

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Boys and Girls Home of Nebraska, Inc to approve the list of Vehicles to be declared exempt from taxes."

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Robert Giese, County Treasurer, stepped up to the podium and provided the Board with a list of motor vehicles that the Boys and Girls Home, Inc. made application to be exempt from taxes and recommended that the 17 be approved.

That list is as follows:

Boys and Girls Home of Nebraska, Inc.						
Vehicle Listing						
Make	Model	Year	Type	VIN	Purchase Date	
Chevrolet	Impala	2008	Sedan	2G1W855K381304007	9/21/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K081316287	9/21/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K181274373	9/21/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K781269095	9/21/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K881238745	9/21/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55KX81257619	9/21/2009	
Chevrolet	Impala	2007	Sedan	2G1WT58N879287482	9/21/2009	
Chevrolet	Uplander	2007	Mini-Van	1GNDV23137D113437	9/24/2009	
Chevrolet	Uplander	2008	Mini-Van	1GNDV23W18D152217	9/24/2009	
Chevrolet	Uplander	2007	Mini-Van	1GNDV33197D210146	9/24/2009	
Chevrolet	Uplander	2007	Mini-Van	1GNDV33W17D175002	9/24/2009	
Chevrolet	Impala	2008	Sedan	2G1WB55K281308517	9/24/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K181291965	9/24/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K881256629	9/24/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K881321642	9/24/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55KX81207240	9/24/2009	
Chevrolet	Impala	2007	Sedan	2G1WT58N779291877	9/24/2009	

Board Member Bousquet moved, seconded by Board Member McNear to approve the Tax Exemption Application for all seventeen (17) motor vehicles as applied for Boys and Girls, Inc.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea. UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Ted Piepho, Review of Board of Equalization on Protest."

County Clerk, Ted Piepho, provided the Board Members with a list of all protests itemizing what the Assessor's Recommendation was and what the Board of Equalization action was.

He called attention to the eighteen (18) Protest, where the Board's action was different than the Assessor's Recommendation. He provided the Board Members with copies of the County Clerk's report sent on all eighteen (18) properties.

Chair Gomez called for the agenda item "Committee Reports" and there were none.

Chair Gomez called for the agenda item "Board Member Reports" and there were none.

Chair Gomez called for the agenda item "Mail and/or Emergency Business" and there were none.

Chair Gomez called for the agenda item "Public Comment" and there was none.

Board Member Bousquet, seconded by Board Member McLarty to adjourn at 4:14 p.m.

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea. UNANIMOUS MOTION CARRIED 4:14 p.m.



County Board of Equalization

Antonio Gomez, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION

RECORD BOOK 3

Dakota County Board of Equalization
Monday, October 19, 2009
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Gomez called their regular meeting to order at 4:06 p.m.
Present were Board Members McLarty, Gomez, Rohde, McNear and County Clerk Ted Piepho, Secretary. Also in attendance was Kim Watson, County Attorney.
Absent: Board Member Bousquet.

The agenda for this meeting was as follows:

Call to Order with reciting the Pledge of Allegiance

A current copy of the Open Meetings Act is posted on the side wall near the entrance of the County Board of Commissioners Room and is available for review by all citizens in attendance.

- Roll Call
- Approve Minutes of previous meeting (October 5, 2009)

Miscellaneous Agenda Items

- Tax Exemption Application for Honorably Discharged Disabled Veteran
- Boys and Girls Home of Nebraska, Inc.
 - Consider approval of an Application of Exemption for a list of Vehicles that the Boys and Girls Home has requested to be tax exempt.

Commissioner's Committee Reports
Commissioner Member Reports
Public Comment
Mail and/or Emergency Business
Adjournment.

Chair Gomez called for the agenda item "Approve minutes of prior meeting/s."
Board Member Rohde moved, seconded by Board Member McNear to approve the minutes of the October 5, 2009 meeting as typed and prepared for the Official Record.
ROLL CALL VOTE: Bousquet- Absent, Rohde-Yea, McNear- Yea, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Tax Exemption Application for Honorably Discharged Disabled Veteran."
Robert Giese stepped up to the podium and said that Barry Murray residing at 2013 D Street in South Sioux City has made an Exemption Application for Honorably Discharged Disabled Veterans for the equipment to equip his 2006 Dodge Grand Caravan with a wheel chair lift and accessories and recommended approval of the same.

Board Member McLarty moved, seconded by Board Member Rohde to approve the Tax Exemption Application for Honorably Discharged Disabled Veteran of Barry Murray for the equipment to equip his 2006 Dodge Grand Caravan with a wheel chair lift and accessories.
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Absent.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Boys and Girls Home of Nebraska, Inc to approve the list of Vehicles to be declared exempt from taxes."

Robert Giese, County Treasurer, stepped up to the podium and provided the Board with a list of motor vehicles that the Boys and Girls Home, Inc. made application to be exempt from taxes and recommended that the 8 be approved.
That list is as follows:

Boys and Girls Home of Nebraska, Inc.						
Vehicle Listing						
Make	Model	Year	Type	VIN	Purchase Date	
Chevrolet	Impala	2008	Sedan	2G1WT58K579202068	10/09/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K281292882	10/09/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55K281270896	10/09/2009	
Chevrolet	Impala	2008	Sedan	2G1W855K581309841	10/09/2009	
Chevrolet	Impala	2008	Sedan	2G1WB55K989124502	10/09/2009	
Chevrolet	Impala	2008	Sedan	2G1WT55KX81284772	10/09/2009	
Chevrolet	Uplander	2007	Mini-Van	1GNDV23197D106766	10/09/2009	
Chevrolet	Uplander	2008	Mini-Van	1GNDV23W58D195247	10/09/2009	

Board Member McNear moved, seconded by Board Member McLarty to approve the Tax Exemption Application for all eight (8) motor vehicles as applied for by Boys and Girls, Inc.
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Absent.
UNANIMOUS MOTION CARRIED.

Chair Gomez called for the agenda item "Committee Reports" and there were none.
Chair Gomez called for the agenda item "Board Member Reports" and there were none.

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Chair Gomez called for the agenda item "Mail and/or Emergency Business" and there were none.
Chair Gomez called for the agenda item "Public Comment" and there was none.

Board Member McLarty, seconded by Board Member McNear to adjourn at 4:11 p.m.
ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Absent.
UNANIMOUS MOTION CARRIED 4:11 p.m.



County Board of Equalization

Antonio Gomez, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book

BOARD OF EQUALIZATION RECORD BOOK 3

Dakota County Board of Equalization
Monday, November 30, 2009
Dakota County Courthouse
County Board Basement Meeting Room
Dakota City, NE 68731

Chair Gomez called their regular meeting to order at 4:02 p.m.

Present were Board Member Bousquet, McLarty, Gomez, Rohde, McNear and County Clerk Ted Piepho, Secretary. Absent: None.

BOARD MEMBER McLarty moved, seconded by BOARD MEMBER Bousquet to approve the minutes of the October 19, 2009 meeting as typed and prepared for the Official Record.

ROLL CALL VOTE: Bousquet- Yea, Rohde-Yea, McNear- Yea, Gomez- Yea, and McLarty- Yea.
UNANIMOUS MOTION CARRIED.

Robert Giese presented an application for Tax Exemption by the Boys and Girls Home, Inc. to exempt five vehicles.

BOARD MEMBER McLarty moved, seconded by BOARD MEMBER McNear to approve the Tax Exemption Application for all five (5) motor vehicles as applied for by Boys and Girls, Inc.

Year	Make	Model	VIN
2008	Chevrolet	Impala	2G1WB55K981204591;
2008	Chevrolet	Impala	2G1WT55K181314533;
2008	Chevrolet	Impala	2G1WB55K481282475;
2008	Chevrolet	Impala	2G1WT55K581209302;
2007	Chevrolet	Uplander	1GNDV23W98D189645

ROLL CALL VOTE: Rohde-Yea, McNear- Yea, Gomez- Yea, McLarty- Yea and Bousquet- Yea.
UNANIMOUS MOTION CARRIED.

BOARD MEMBER McLarty moved, seconded by BOARD MEMBER McNear to adjourn at 4:04 p.m.

ROLL CALL VOTE: McNear- Yea, Gomez- Yea, McLarty- Yea, Bousquet- Yea and Rohde-Yea.
UNANIMOUS MOTION CARRIED.



County Board of Equalization

Antonio Gomez, Chair

Date Chair signed

Theodore A. Piepho, County Clerk

Date entered in book