



# Merrick Board of Equalization Minutes



## **June 28, 2019**

The Merrick County Board of Equalization met Friday, June 28, 2019 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Yrkoski, Kucera, Placke, Kreachbaum, Weller, Dexter and Wiegert present. County Attorney Homolka & Assessor Myers was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Placke, second Kucera to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Dexter led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Weller, second Dexter to approve the agenda with corrections of moving Robert Nicholas to July 16, 2019, read protest for John Miller into record and waiting to hear back from Brad Wells, Shari Hoffman, Randy & Nancy Rinkol, Robert Brock, Robert Ostidick, and Darlene Wemhoff. Roll Call: All Ayes.

Assessor Myers went over what the Supervisors would be looking at and what was in their books that she handed out to them.

**Protests heard by the Board:** Protest's 2019-0004 and 2019-0005 by Donald Daberkow on parcel's 5110.00 and 5109.00, protest 2019-0006 by Richard Fredrick on parcel 5841.00, protest 2019-0010 by Calvin Holz for parcel 1945.03.

**Protests read into record:** Protest 2019-0001 for Leland Foulk for parcel 3544.10, protest 2019-0002 for Buck Rut Acres LLC for parcel 702.01, protest 2019-0003 for Matt and Marcia Bolling for parcel 8314.00, protest 2019-0008 for Tom and Cheryl Smith for parcel 8318.00, protest 2019-0009 for Daniel and Diana Rezac for parcel 1945.01.

**Protests heard by the Board:** Protest 2091-0015 by Thomas Yungdahl for parcel 779.12, protest 2019-0016 by Shawn and Lisa Brumbaugh for parcel 6546, protest 2019-0017 by Jaymeson Hans for parcel 779.19, protest 2019-0018 by Donald and Shayla Kerlin for parcel 6411.00, protest 2019-0007 by John R. Wachal for parcel 707.01, and protests 2019-0024, 2019-0025, and 2019-0026 by Thomas and Ruby Scuiga for parcel's 3595.17, 3595.16, and 3595.19.

**Protests read into record:** Protest 2019-0013 for Kenneth Driewer for parcel 779.08, protest 2019-0014 for Ronald and Cynthia Kutschkau for parcel 769.14, protest 2019-0019 for Michael and Kathy Grossi for parcel 6477.00, protest 2019-0020 for H & L Quality Buildings, Inc. for parcel 3469.00, protest 2019-0029 for David and Carol Stromberg for parcel 779.10, protest 2019-0034 for Thomas R. Groeteke for parcel 779.11, and protest 2019-0035 for Randell Lange for parcel 3085.00.

**Protest heard by the Board:** Protest 2019-0028 by Charles Griffith for parcel 8281.00.

**Protests read into record:** Protest 2019-0045 for James and Susan Crawford for parcel 772.31, protest 2019-0051 for Thomas Luethje for parcel 779.07, protest 2019-0055 for Patrick and Linda Wemhoff for parcel 769.45, protest 2019-0058 for Rex Cates for parcel 8350.00, and protest 2019-0059 for Donald and Judy Ritta for parcel 2001.01.

**Protests heard by the Board:** Protest 2019-0036 by Becky Watts for parcel 779.32, protest 2019-0037 by Jane Watts for parcel 779.00, and protest 2019-0038 by Luanne Bond for parcel 779.34.

**Protests read into record:** Protest 2019-0060 for Jody Ashby for parcel 1580.01, protest 2019-0063 for Fred and Deb Kobza for parcel 769.01 and protest 2019-0064 for Thomas III and Jennifer Wood for parcel 772.33.

**Protest read into record:** Protest 2019-0043 by Dennis Jarecke for parcel 779.21, protest 2019-0024 by Neal and Tonya Wemhoff for parcel 779.26, and protest 2019-0044 by Dale and Claudia Burch for parcel 779.04.

**Lunch:** Moved Kucera, second Placke to recess until 1:30 p.m. at 12:35 p.m. Roll Call: All Ayes.

**Reconvene:** Moved Kucera, second Dexter to reconvene at 1:30 p.m. Roll Call: All Ayes.

**Protests heard by the Board:** Protest 2019-0046 by Rod and Loretta Pollard for parcel 779.18, protest 2019-0047 by Kandi Hill for parcel 447.00, protest 2019-0048 by Betty Farmer-Trustee for parcel 772.35, protest 2019-0049 by Timothy Roe for parcel 779.39, protest 2019-0050 by Barry and Ardith Handrup for parcel 772.06, and protests 2019-0039, 2019-0040, 2019-0041, and 2019-0042 by Lehr Inc. for parcel's 23.00, 42.00, 24.00, and 25.00.

**Recess:** Moved Kucera, second Yrkoski to recess at 2:45 p.m. till 4:00 p.m. on Tuesday, July 16, 2019. Roll Call: All Ayes.

## **July 16, 2019**

The Merrick County Board of Equalization met Tuesday, July 16, 2019 at 4:00 p.m. in the Supervisors Room, County Courthouse, Central City, NE, with Yrkoski, Kucera, Placke, Kreachbaum, Weller, Dexter and Wiegert present. County Attorney Homolka & Assessor Myers was also present.



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Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 4:00 p.m.

**Reconvene:** Moved Kucera 2<sup>nd</sup> Kreachbaum to reconvene as Board of Equalization at 4:00 p.m. Roll Call: All Ayes. Yrkoski led the Pledge of Allegiance to the Flag.

The County Clerk's recording is the official record of the Board of Equalization valuation protest hearings.

**Agenda:** Moved Placke, second Weller to approve the agenda with the corrections of three cancellation to appear and make read into record. Roll Call: All Ayes.

Assessor Myers explained to the Board that Board of Equalization is for the property owners to discuss with the Board and Assessor Myers is here to answer any questions the owners may have.

**Protests heard by the Board:** Protest 2019-0027 for Bryan Goertzen, parcel #772.21, protest 2019-0052, 2019-0053, and 2019-0054 for Leslie Denning for parcel #'s 3917.00, 875.00, and 9978.00, protest 2019-0012 for Robert Nicholas for parcel #6527, protest 2019-0061 for Douglas Springer for parcel #779.24, protest 2019-0062 for Douglas Osborn for parcel #779.22.

**Protests read into record:** Protest 2019-0011 for John Miller, parcel #8330, protest 2019-0067 for Wesley and Kellie Molczyk for parcel #240.05, protest 2019-0068 for Linda Robertson Rutz for parcel #772.04, protest 2019-0079 for Bradley and Jennifer Wieck for parcel #238.03, protest 2019-0080 for Steve Adler for parcel #238.03.

**Protests heard by the Board:** Protest 2019-0069 for Steven Kaup for parcel #240.14.

**Protests read into record:** Protest 2019-0081 for Scott Schelkopf for parcel #772.29, protest 2019-0082 for Gertrude Stromberg for parcel #768.26.

**Protests heard by the Board:** Protest 2019-0070 for Thomas "Greg" Douglas for parcel #779.29,

**Protests read into record:** Protest 2019-0087 for Steven Hernandez for parcel #240.13, protest 2019-0099 for James L. McHargue for parcel #8312.00, Placke absent at 5:08 p.m. protest 2019-0090 for Douglas and Wanda Peterson for parcel #779.09. Placke present at 5:10 p.m.

**Protests heard by the Board:** Protest 2019-0065 for Paul and Kim Knobbe for parcel 240.07, protest 2019-0071 for Mark Jensen for parcel #768.35.

**Protests read into record:** Protest 2019-0092 for Arthur Glines for parcel #1945.06, protest 2019-0093 for Mark Vogel for parcel #4675.10, protest 2019-0104 for Jane K. Rhodes for parcel #779-35.

**Protests heard by the Board:** Protest 2019-0072 for Doug Glunz for parcel #3595.06.

**Protest read into record:** Protest 2019-0105 for Greg and Jennifer Alberts for parcel #772.14, Amended protest 2019-0014 for Ronald and Cynthia Kutschkau for parcel #769.14, protest 2019-0108 for Charles and Deborah Sanders for parcel #1580.47, protest 2019-0109 for Jim and Judy Helgoth for parcel #1304.00.

**Protest heard by the Board:** Protest 2019-0074 for Hake Farm and Ranch Property, LLC C/O Brandon Connick for parcel #6057-00

**Protest read into record:** Protest 2019-0110 for Steven Curry for parcel #2678.00, protest 2019-0075 for Craig and Lisa Allen for parcel #768.02, protest 2019-0073 for Randall and Louise Stewart for parcel #240.02 protest 2019-0098 for Richard Martinsen for parcel #779.33.

**Protest heard by the Board:** Protest 2019-0076 for Todd and Peggy Lechner for parcel #2002.13, protest 2019-0056 for Steve and Kimm Klute for parcel #769.03, protest 2019-0066 for Robert & Janet Ostdick for parcel #768.37, protest 2019-0033 for Randy and Nancy Rinkol for parcel #240.10, protest 2019-0083 for Victor and Susan Lee for parcel #769.15, protest 2019-0085 for Lynetta Luethje for parcel #772.32, protest 2019-0086 for Patricia Bolte for parcel #8271.00, protest 2019-0089 for Phil Beyer, Corie Sutton, Connie Beyer for parcel #769.46, protest 2019-0091 for Sherry Oberg for parcel #769.20, protest 2019-0095 for Danny Martin for parcel #240.15.

**Protest read into record:** Protest 2019-0094 for Lanny and Jewel Faeh for parcel #8286.00, protest 2019-0096 for Mark Campa for parcel #1869.00.

**Protest heard by the Board:** Protest 2019-0097 for Paul Dravitzki for parcel #768.01, protest 2019-0101 for Tom and Kaylene Weller for parcel #769.17, protest 2019-0099 for JRL Farms, Inc. for parcel #772.36, protest 2019-0102 for Daren Rediger (RDS, LLC) for parcel #779.40.

**Destroyed Real Property:** Katie Reeves came before the Board representing Michael Reeves and James and Katie Reeves. Katie said that on parcel #1589.01 the water flowed out of the sandpit, which carries overflow from the Prairie Creek and it backed up into the field. The high ground water still exists and it is impossible do any tillage. On parcel



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#1485.01 with all of the rainfall the ground is saturated and they cannot do any tillage. On parcel 1598.00 the water flowed out of the ditch more than half way up the field and they cannot do any tillage. Reeves said the weeds on these parcels are very high but they cannot do anything about it.

**Recess:** Moved Kreachbaum, second Dexter to recess until 9:00 a.m. Wednesday, July 17, 2019. Roll Call: All Ayes.

## July 17, 2019

The Merrick County Board of Equalization met Wednesday, July 17, 2019 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Yrkoski, Kucera, Placke, Kreachbaum, Weller, Dexter and Wiegert present. County Attorney Homolka & Assessor Myers was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were emailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Kreachbaum led the Pledge of Allegiance to the Flag.

The County Clerk's recording is the official record of the Board of Equalization valuation protest hearings.

**Reconvene:** Moved Kucera, second Kreachbaum to reconvene at 9:00 a.m. Roll Call: All Ayes.

**Agenda:** Moved Dexter, second Kucera to approve the agenda. Roll Call: All Ayes.

**Destroyed Property:** Douglas Henry discussed parcel #'s 4801.00 and 4803.00 with the Board saying that a lot of the flooding to his parcels was due to the County not cleaning the ditch out. It is full of trees and car tires that people have dumped in there. The water was running across the ground. McHenry said everything is neutralized every time this floods. McHenry was told that it was up to the tax payer to prove there was a 20% loss due to a calamity. Lack of production cannot be used but the damage has to be to land. McHenry said he cannot get federal crop insurance because of prior flooding because it was deemed a natural disaster. McHenry said he cannot produce any crop on this.

**Protests heard by the Board:** Protest 2019-0103 by Ralph and Deborah Schmadeke for parcel #769.16.

**Protest read into record:** Protest 2019-0022 for Darlene Wemhoff for parcel #779.25, protest 2019-0030 for Brad Wells for parcel #1581.00.

**Protest heard by the Board:** Protest 2019-0057 for Doug and Mary Sterup for parcel #779.27.

**Protest read into record:** Protest 2019-0031 for Brad Wells for parcel #1582.00.

**Protest heard by the Board:** Protest 2019-0084 for Nate McHargue for parcel #8324.00.

**Protest read into record:** Protest 2019-8832 for Shari Hoffman for parcel #772.10, protest 2019-0100 for Robert M. Bockman for parcel #238.07, protest 2019-0077 Bayer Family Partnership, Russell and Gwen Bayer for parcel #772.12, protest 2019-0078 for Todd Graham for parcel #230.09, protest 2019-0106 for Mickey and Melody Hoffman for parcel #779.31, protest 2019-0107 for Andrew Manhart for parcel #1580.41, and protest 2019-0021 for Robert and Patricia Brock for parcel #230.06.

**Destroyed Real Property read into record:** Brian Jefferson for parcel 4813.00.

Yrkoski absent at 10:28 a.m.

Board had discussion on main concern of the protests which was mostly for lot value on the Clark's and Silver Creek lakes because the values had increased to \$100,000.00 per lot no matter what the lot size is. Other concerns by some of the protestors was square footage, depreciation, and home conditions Board also discussed the Destroyed Real Property forms turned in due to high water tables and flooding.

**Recess:** Moved Kucera, second Kreachbaum to recess until 9:00 a.m. on July 23, 2019 at 12:15 p.m. Roll Call: All Ayes.

## July 23, 2019

The Merrick County Board of Equalization met Tuesday, July 12, 2019 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Yrkoski, Kucera, Placke, Kreachbaum, Weller, Dexter and Wiegert present. County Attorney Homolka & Assessor Myers was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Kucera led the Pledge of Allegiance to the Flag.



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**Agenda:** Moved Weller, second Dexter to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kreachbaum, second Yrkoski to approve the minutes from July 9, 2019. Roll Call: All Ayes.

**Valuation process:** Ruth Sorenson, Property Tax Administrator, Sarah Scott, Field Operations Manager, Donna Spicka Field Operations Liaison, and Scott Shaver, Attorney all from the Nebraska Department of Revenue were present to answer questions the Board may have on the valuation process. Sorenson said they has looked at the lakes by unit value and square footage and Sorenson says it is equalized with Polk County. Polk County did gradual increases but Merrick County did not. If Merrick County would lower the valuation on the lots for the Clarks Lakes and Thunderbird they will not be equalized. The values were set based on sales. Quality, condition, and any depreciation all play into valuing properties. Some counties do frontage to water too. Polk County did not have a reval this year. Their reval is not for another two years. All of the Clark's Lakes are one valuation group, Thunderbird is another, Grigsby another and so on. The Board said that they thought they need to value the lots by square foot because the constituents would feel better about the valuation. They thought that \$3.00 a square foot would be about right for this valuation year. That was what the Board said was the main concern from the protesters. Sorenson said that could be done but not all of the lots would be lowered. Some of them would go up. Board was very concerned about what they were hearing from their constituents. Sorenson said they could refigure the valuations and do a square footage but it would still not be equalized because at \$3.00 a square foot would put the valuation at 85% and it should be at least 92. Merrick is currently at 97%. Next year the owners would need to realize their values would increase again to get equalized. The Board understood that, but it would be as big of a jump as it was this year. Board asked them to refigure the lot valuations at \$3.00 a square foot for the final reading at 2:00 p.m.

**Recess:** Moved Kucera, second Kreachbaum to recess at 10:02 a.m. till 2:00 p.m. Roll Call: All Ayes.

**Reconvene:** Moved Kreachbaum, second Placke to reconvene at 2:00 p.m. Roll Call: All Ayes. Kucera was absent

**425's:** Moved Weller, second Dexter to deny Form 425 Report of Destroyed Real Property for Douglas L. McHenry request for relief for parcel 4801.00 and 4803.00. Roll Call: All Ayes.

Moved Placke, second Weller to deny relief for Form 425 Report of Destroyed Real Property for Douglas L. McHenry request for relief for parcel 4803.00. Roll Call: All Ayes.

Moved Placke, second Yrkoski to deny Form 425 Report of Destroyed Real Property for Brian Jefferson for parcel 4813.00. Roll Call: Ayes: Dexter, Yrkoski, Weller, Placke, and Wiegert. Nays: Kreachbaum.

Moved Placke, second Weller to deny Form 425 Report of Destroyed Real Property for Michael W. Reeves & James Reeves request for relief for parcel 1598.00. Roll Call: Ayes: Dexter, Yrkoski, Weller, Placke, and Wiegert. Nays: Kreachbaum.

Moved Dexter, second Placke to deny Form 425 Report of Destroyed Real Property for James and Katie Reeves request for relief for parcel 1589.01. Roll Call: Ayes: Weller, Yrkoski, Placke, Dexter, and Wiegert. Nays: Kreachbaum.

Moved Weller, second Placke to deny Form 425 Report of Destroyed Real Property for James and Katie Reeves request for relief for parcel 1485.01. Roll Call: Ayes: Yrkoski, Dexter, Placke, Weller, and Wiegert. Nays: Kreachbaum.

**Final protests:** Assessor Myers read all of her recommendations to the Board for each protest. Board pulled protests 2019-0004 and 2019-0005 for Donald Daberkow, 2019-0006 for Richard Fredrick, 2019-0008 for Tom and Cheryl Smith, 2019-0039, 2019-0040, 2019-0041, and 2019-0042 for Lehr Inc., 2019-0052, 2019-0053, 2019-0054 for Leslie Denning, 2019-0059 for Donald and Judy Ritta, 2019-0074 for Hake Farm and Ranch Property LLC C/O Brandon S. Connick, 2019-00076 for Todd and Peggy Lechner, and 2019-0101 for Tom and Kaylene Weller. Moved Kreachbaum, second Dexter to go with the Assessor's recommendations on protests 2019-004, 2019-005, 2019-0006, 2019-0008, 2019-0039, 2019-0040, 2019-0041, 2019-0042, 2019-0052, 2019-0053, 2019-0054, 2019-0059, 2019-0074, and 2019-76. Roll Call: Ayes: Weller, Yrkoski, Dexter, Kreachbaum, and Wiegert. Nays: None. Abstain: Placke.

Moved Kreachbaum, second Yrkoski to go with the Assessor's recommendation on protest 2019-0101. Roll Call: Dexter, Placke, Yrkoski, Kreachbaum, and Wiegert. Nays: None. Abstain: Weller.

Moved Dexter, second Yrkoski to go with the Assessor's recommendations on protests 2019-0001 through 2019-003, 2019-0007, 2019-0009 through 2019-0038, 2019-0043 through 2019-0051, 2019-0055 through 2019-0058, 2019-0060 through 2019-0073, 2019-0075, 2019-0077 through 2019-0101. Roll Call: All Ayes.

**Over and Unders Report:** Assessor Myers presented the Over and Under report for approval. Moved Kreachbaum, second Weller to approve the Over and Under report as submitted. Roll Call: All Ayes.

**2020 Plan of Assessment:** Assessor Myers presented the 2020 Plan of Assessment to the Board.

**Cemetery Report:** Assessor Myers presented the Cemetery Report to the Board.

**Adjourn:** Moved Placke, second Dexter to adjourn at 5:14 p.m. Roll Call: All Ayes.

**July 24, 2019**



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The Merrick County Board of Equalization met Wednesday, July 24, 2019 at 4:20 p.m. in the County Clerk' Office, County Courthouse, Central City, NE, with Yrkoski, Dexter, and Wiegert by phone and Placke in person. Assessor Myers was also present.

Notice of the meeting was given thereof by postings on front door of the Courthouse and local banks. Copies of the agenda was available to each Supervisor and kept current and available to the public at the County Clerk's Office. Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 4:30 p.m.

The reason for the emergency meeting was because valuation protest had no gotten read into read when the final valuations were done and this must be done no later than July 25.

Adjourn: Moved Placke, second Dexter to convene as Board of Equalization at 4:30 p.m. Roll Call: All Ayes.

Agenda: Moved Placke, second Dexter to approve the agenda. Roll Call: All Ayes.

Finals: Assessor Myers read into record her recommendation on protest 2019-0097 for Paul Dravitzki for parcel #768.01. Moved Yrkoski, second Dexter to go with the Assessor's recommendation on protest 2019-0097. Roll Call: All Ayes.

Valuation corrections: Myers said there were two valuation corrections for the protests that were already read into record. The corrections that need to be taken care of was for protest 2019-0063 for Fred & Debra Kobza.for parcel #769.01. Land stays the same \$80,520.00, Building changes to \$393,675.00 because the garage got left off, for a total of \$474,195.00.

Protest 2019-0077 for Bayer Family Partnership, Russell and Gwen Bayer for parcel #772.12. Land is now \$162,290, Building is \$665,620.00 for a total of \$828,610. The change was due to a property line was corrected due to a survey.

Moved Yrkoski, second Placke to approve the corrections as read by the Assessor. Roll Call: All Ayes.

Adjourn: Moved Dexter, second Yrkoski to adjourn at 4:35 p.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk