

The Otoe County Board of Equalization met on June 28th, July 7th, and July 19th, 2022, to hear, review and act upon property valuation protests. All meetings were held in Room 108 and 208 of the Otoe County Courthouse. Commissioners conducting hearings on June 28th were Commissioners Jerad Sornson, Rick Freshman and Jim Thurman; July 7th were Commissioners Jerad Sornson, James Parsons, and Dan Crownover; July 19th were Commissioners Freshman, Parsons, Thurman and Crownover. County Assessor, Christi Smallfoot and County Clerk, Jenny Bassinger were present for all hearings.

Before commencement of the hearings, the County Assessor presented general documents as evidence of record. These documents and manuals were used when determining the valuation of real property in Otoe County. They include:

Exhibit A) Certification of Completion of 2022 Assessment Roll to County News Media by County Assessor

Exhibit B) 2022 Findings and Order as determined by the Nebraska Tax Equalization and Review Commission

Exhibit C) 2022 Agricultural Land Values by Market Area for Otoe County

Exhibit D) 2022 Otoe County Agricultural Market Area Map

Exhibit E) Ag Ground Sales Sheet used to set 2022 values

Exhibit F) Office Policy and Procedures for the Otoe County Assessor's Office

Exhibit G) 2022 Reports and Opinion of the Property Tax Administrator for Otoe County

Exhibit H) Nebraska Ag Land Valuation Manual

Exhibit I) Nebraska Assessor's Reference Manual

Exhibit J) Marshall and Swift Residential and Commercial Cost Manuals

Exhibit K) Volume 4A – Nebraska Statutes – Chapter 77

Exhibit L) Cover Letter and Instructions for completing Valuation Protest Forms

Exhibit M) Public Notice that was published in the Nebraska City News Press notifying taxpayers of times and dates of meetings

Exhibit N) Agenda for meetings and List of appointments

The following motions were made during the July 19, 2022, meeting: to approve the recommendations of the County Assessor for Exhibits 22-1 through 22-23 and 22-25 through 22-27; to grant partial reassessment to Exhibit 22-24; to deny reassessment to Exhibit 22-28; to approve tax list corrections as presented; to approve board notices as presented. Listed below are the determinations for each parcel that was protested:

22-01 Steve Painter- Parcel #002853000: Accept Assessor's recommendation to set the value at \$98,343. No Change

21-02 Thomas Kastens – Parcel #999555861: Accept Assessor's recommendation to set the value at \$368. Reduced the value to equalize with other like property

21-03 Patsy Tischofer – Parcel #001659500: Accept Assessor's recommendation to set the value at \$108,988. No change

21-04 Letti Connelly – Parcel #000711500: Accept Assessor's recommendation to set the value to \$219,400. Removed 10% increase that was applied to dwelling for 2022 assessment.

21-05 Harvey Varenhorst – Parcel #004290500: Accept Assessor's recommendation to set the value at \$28,551. Reduced value after adjusted depreciation

21-06 Kevin Steimer – Parcel #004118000: Accept Assessor's recommendation to set the value at \$617,346. Reduced the value after physical inspection and correction of property record card

22-07 Linda Willson – Parcel #000845000: Accept Assessor's recommendation to set the value at \$145,002. No change

22-08 D. Eric Willson – Parcel #00084500: Accept Assessor's recommendation to set the value at \$143,011. No change

22-09 Shari & Jeff Scheitel – Parcel #999555368: Accept Assessor's recommendation to set the value at \$125,800. No change

22-10 Fred & Pamela Rumery – Parcel #001358500: Accept Assessor's recommendation to set the value at \$117,121. Reduced the value to equalize with other like property

22-11 Lidia & Casey Borer – Parcel #000193000: Accept Assessor's recommendation to set the value at \$214,542. Reduced the value to equalize with other like properties

22-12 Matthew Lamb– Parcel #003843500: Accept Assessor's recommendation to set the value at \$215,250. Land use was changed to reflect agricultural use as cattle and hog operation. No change for building values.

22-13 Garry D. Carman – Parcel #004775500: Accept Assessor's recommendation to set the value at \$210,469. Land value was adjusted and is equalized with other agricultural parcels in the market area

22-14 Martin E. Neal – Parcel #001988000: Accept Assessor's recommendation to set the value at \$473,459. Reduced the value after physical review and receiving information from property owner.

22-15 David M. Ramold – Parcel #999555085: Accept Assessor's recommendation to set the value at \$283,070. Reduced the value to previous year's assessment based on condition

22-16 Paula Plowman – Parcel #004908500: Accept Assessor's recommendation to set the value at \$260,800. No change

22-17 Kevin Jorgenson – Parcel #003257500: Accept Assessor's recommendation to set the value at \$104,970. Reduced value to equalize with other like property

22-18 Dustin Wardyn – Parcel #004095000: Accept Assessor's recommendation to set the value at \$67,820. Reduced the value due to change in condition

22-19 Douglas & Melissa Diltz – Parcel #999554212: Accept Assessor's recommendation to set the value at \$287,375. Reduced the 20% increase of dwelling to 10% increase to equalize with neighborhood

22-20 Joseph & Linda Barton – Parcel #004664500: Accept Assessor's recommendation to set the value at \$81,880. No change

22-21 Justin & Marci Gartner – Parcel #004126200: Accept Assessor's recommendation to set the value at \$358,260. Reduced the value after correcting clerical error on property record card

22-22 Nicholas & Colette Ruskamp – Parcel #999554429: Accept Assessor's recommendation to set the value at \$41,860. Reduced the value to equalize with similar properties in the neighborhood

22-23 Jacob Vallery – Parcel #999554242: Accept Assessor's recommendation to set the value at \$346,688. No change

22-24 – Filed Form 425; J. Vallery

22-25 Chris Osborn – Parcel #002193000: Accept Assessor's recommendation to set the value at \$55,770. Reduced value to previous year's assessment after review of property

22-26 Chris Osborn – Parcel #004764500: Accept Assessor's recommendation to set the value at \$66,790. Reduced the value for change of grade and condition after review

22-27 Chris Osborn– Parcel #003774500: Accept Assessor's recommendation to set the value at \$132,730. Reduced the value for change in condition after physical review
22-28 Filed Form 425; D. Eric Willson

Determinations on filed Form 425s were as follows:

22-24 Jacob Vallery – Parcel #999554242: Reassessment value \$294,296. Partial reassessment granted; damage due to a natural disaster

22-28 D. Eric Willson – Parcel #000845500: Reassessment value \$143,011. No change; damage was not due to a natural disaster

A complete account of the minutes is on file and may be seen in the County Clerk's Office or visit the County website at www.co.otoe.ne.us.

Jenny Bassinger, Otoe County Clerk