



# Dixon County Board Minutes



DIXON COUNTY BOARD OF EQUALIZATION MEETING - JULY 12, 2017

The Dixon County Board of Equalization met on July 12, 2017 at 9:00 A.M. for a statutory meeting in the Jury Room in the Dixon County Courthouse at Ponca, Nebraska. Chairman Jerry Schroeder opened the meeting with the Pledge of Allegiance and called for roll call of members present. Answering were: Neil Blohm, Terry Nicholson, Jan Von Minden and Jerry Schroeder. Absent: Mackling, Fleury & Koch. Also present were Cindy Purucker, Dixon County Clerk and Secretary to the Board, Dixon County Assessor, Amy Watchorn and County Assessor employee, Katie Olesen. Chairman Schroeder gave notice to the public of the location of the posted Open Meetings Law.

Motion was made by Nicholson, seconded by Von Minden to show by the records that this meeting was preceded by due and legal notice by posting as required by law in the Bank of Dixon County, bulletin board in the lower hall of the courthouse, bulletin board in the County Clerk's office and two County newspapers, and all Board Members were notified simultaneously and the agenda of all know business to come before the Board of Supervisors was posted in the office of the County Clerk. On roll call vote, Supervisors voting in favor of said motion were: Neil Blohm, Terry Nicholson, Jan Von Minden, William Koch and Jerry Schroeder. Absent: None. Supervisors voting against: None. Absent: Mackling & Fleury.

Supervisor Koch joined the meeting at 9:05 A.M.

The County Assessor stated her means of arriving at the values were by following the rules and regulations set by the Property Assessment and Taxation Division. The Nebraska Assessor's Reference Manual, Nebraska Agricultural Land Valuation Manual, 2017 Reports and Opinions of the Property Tax Administrator and the Dixon County Sales Book were all available during the protest hearings. The County Assessor presented documentation of assessment practices and procedures, to be made a part of each session of the County Board of Equalization and a part of the record of each protest by reference for these proceedings of the Dixon County Board of Equalization.

At this time the Board commenced a taped recording of considerations of taxpayer's written and oral protests, in reference to the 2017 valuation protests, which had been filed on or before June 30, 2017. Hearings were held on protest numbers one through four. Consideration was given to the protests and the County Clerk will notify the protestors of the Board's decision.

Alan D. Fuchser, Trustee, was not present to discuss Protest #1. He requested the valuation be lowered because the property is a one (1) level home with no basement. No improvements have been made. He understood the land value increase. After discussion, motion was made by Von Minden, seconded by Koch to follow the recommendation of the Assessor to leave the valuation as it currently is on Protest #1. On roll call vote, Supervisors voting in favor of said motion were: Neil Blohm, Terry Nicholson, Jan Von Minden, William Koch and Jerry Schroeder. Absent: None. Supervisors voting against: None. Absent: Mackling & Fleury.

Tom Keim was present to discuss Protest #2. His protest form stated there is a diary with 1 mile southeast of our home and a chicken recycling plan approx. 1 mile SW of our home has caused an odor which will make selling our home for the increased appraised value very difficult; if not impossible. After discussion, motion was made by Von Minden, seconded by Koch to leave the valuation as it currently is on Protest #2. On roll call vote, Supervisors voting in favor of said motion were: Neil Blohm, Terry Nicholson, Jan Von Minden, William Koch and Jerry Schroeder. Absent: None. Supervisors voting against: None. Absent: Mackling & Fleury.

Richard Johnson was not present to discuss Protest #3. His protest form stated I need time to study surrounding values. Motion was made by Koch, seconded by Blohm to follow the recommendation of the Assessor to leave this valuation as it currently is on Protest #3. On roll vote, Supervisors voting in favor of said motion were: Neil Blohm, Terry Nicholson, Jan Von Minden, William Koch and Jerry Schroeder. Absent: None. Supervisors voting against: None. Absent: Mackling & Fleury. T.J.P. Enterprises, Inc, c/o Tom or Mary Jo Piper were not present to discuss Protest #4. Their protest form stated Home is being added back on never was removed existed onsite since 1970's. Home was a double-wide moved in the late 70's by original owner Elmer Forinash and put on foundation. We purchased home in the 80's and made no major changes except for



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upkeep. On June 29<sup>th</sup>, 2012 a fire occurred on the property while the occupants were there. Our insurance company rebuilt the bldg. as it looked but only ½ was redone. I found the above information on valuations we had on file and unfortunately they don't breakdown the buildings but assume that the house is included in the building amount. As you can see in 2013 we have a significant drop in the amount of building that took place and I can only think that the house is missing. I would have thought that this would have been noticed since the building was still existing at the end of 2012 and occupied, not 4 years later when it was finally discovered. This is my proposal for the 2017 valuation on the Form 422... I based the amount of the home with a 20,000 increase based on the last amount for buildings of 2012 = 45,435. After discussion, motion was made by Koch, seconded by Blohm to follow the recommendation of the Assessor and leave this valuation as it currently is on Protest #4. On roll call vote, Supervisors voting in favor of said motion were: Neil Blohm, Terry Nicholson, Jan Von Minden, William Koch and Jerry Schroeder. Absent: None. Supervisors voting against: None. Absent: Mackling & Fleury.

There being no further business to come before the Board of Equalization, motion was made by Blohm, seconded by Koch to adjourn. On roll call vote, Supervisors voting in favor of said motion were: Neil Blohm, Terry Nicholson, Jan Von Minden, William Koch and Jerry Schroeder. Absent: None. Supervisors voting against: None. Absent: Mackling & Fleury.

The Board adjourned at 9:45 A.M.

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ATTEST: Cindy Purucker  
Dixon County Clerk

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Jerry Schroeder, Chairman of the  
Dixon County Board of Equalization