



Dixon County Board Minutes



July 16, 2020

DIXON COUNTY BOARD OF EQUALIZATION MEETING - JULY 16, 2020

The Dixon County Board of Equalization met on July 16, 2020 at 9:00 A.M. for a statutory meeting in the Court Room in the Dixon County Courthouse at Ponca, Nebraska. Chair Lisa Lunz opened the meeting with the Pledge of Allegiance and called for roll call of members present. Answering were: Don Andersen, Neil Blohm, Alan Mackling, Roger Peterson and Lisa Lunz. Absent: Nicholson and 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. Chair Lunz gave notice to the public of the location of the posted Open Meetings Law.

Motion was made by Blohm, seconded by Andersen 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 Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

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, 2020 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 2020 valuation protests, which had been filed on or before July 1, 2020. Hearings were held on protest numbers one through seven. The County Clerk will notify the protestors of the Board's decision.

Jeffrey W. & Juanita F. Dose were not present to discuss Protest #1. They requested the valuation be lowered because it is a fixer upper. No improvements have been done. After discussion, motion was made by Blohm, seconded by Mackling to follow the recommendation of the Assessor, which indicates no change at this time on Protest #1. The Assessor explained the condition of the home was considered in the valuation for 2020 as was the current market in the city of Wakefield. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

Gail Konken Sr. was present to discuss Protest #2. He was concerned about his valuation going up over \$9,000.00 when there have been no improvements. After discussion, motion was made by Mackling, seconded by Blohm to follow the recommendation of the Assessor which indicates no change at this time on Protest #2. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

Sarah L. Surber was not present to discuss Protest #3. Her protest stated that the property valuation went up \$15,215 in previous 2 years and with this increase it is a total increase of \$31,540. She had her house appraised within the last 3 years and was not near the \$121,000. She felt the valuation is not a fair and just increase. Motion was made by Andersen, seconded by Peterson to follow the recommendation of the Assessor to leave this valuation as it currently is on Protest #3. The Assessor stated that the current market in Allen is what set the valuation increase. The market in Allen has increased in the last 2 yrs. and appraisals are usually

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only good for 6 months, due to changing markets. On roll vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

McAfee Brothers Farms, LLC, Stanley McAfee was not present to discuss Protest #4. The protest form stated the ground was sandy, low producing pasture. The road is poor since the bridge washed out and hasn't been replaced. After discussion, motion was made by Mackling, seconded by Lunz to follow the recommendation of the Assessor which indicates no change at this time on Protest #4. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

Rosalind Woods was not present to discuss Protest # 5. She wanted the value decrease because she had not made any improvements and has had trouble with her basement since she bought it. After discussion, motion was made by Andersen, seconded by Blohm to follow the recommendation of the Assessor, which indicates no change at this time due to the market in Wakefield City on Protest #5. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

Joel & Rita Gustafson were not present to discuss Protest #6. They felt the value was excessive because no improvements have been made to the property. The property had been appraised 2 years ago for much less. After discussion, motion made by Blohm, seconded by Mackling to follow the recommendation of the Assessor, which indicates no change at this time on Protest #6. The Assessor stated that the market in Wakefield has gone up considerably in the last 2 years. Appraisals are only good for 6 months to keep up with changing markets. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

Springbank Poultry, LLC, Deborah Borg was present to discuss Protest #7. She brought a valuation comparison of other chicken facilities from other counties. She wanted to know why hers was the second highest. Her valuation form had the values from 2019 that had been adjusted below what she requested for her 2020 valuation. After discussion, motion was made by Peterson, seconded by Blohm to follow the recommendation of the Assessor, which indicates no change recommended to county's current value of \$934,330.00 on Protest #7. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

Chair Lunz was notified that the courtroom was not available on August 12, 2020 for the Board meeting. The regular Board of Supervisor's meeting will be held at the Courthouse Annex instead.

There being no further business to come before the Board of Equalization, motion was made by Blohm, seconded by Peterson to adjourn. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Don Anderson, Neil Blohm, Alan Mackling, Roger Peterson, and Lisa Lunz. Supervisors voting against: None. Absent: Nicholson and Koch.

The Board adjourned at 10:20 A.M.

ATTEST: *Cindy Purucker*
Dixon County Clerk

Lisa Lunz, Chair of the
Dixon County Board of Equalization

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