

## Board of Equalization

Motion by Rabe, second by Burbach to approve a motor vehicle exemption for Grace Lutheran Church. Roll call vote: Rabe-aye, Burbach-aye, Wurdeman-aye; motion carried.

A tax list correction disallowing the homestead exemption for parcel 5518.00 was approved on motion by Rabe, second by Burbach. Roll call vote: Rabe-aye, Burbach-aye, Wurdeman-aye; motion carried.

The meeting was recessed until 1:30 p.m.

The Board of Equalization reconvened at 1:30 p.m.

Assessor Reeg submitted the following exhibits for the 2010 Wayne County Protest Hearings: the NE Assessor's Reference Manual, NE Agricultural Land Valuation Manual, 2009 & 2010 Reports and Opinions of Property Tax Administrator for Wayne County, Wayne County Assessment Procedures for 2010, IAAO Book of Mass Appraisal of Real Property, the IAAO Property Assessment Valuation – Second Edition, County Board of Equalization manual, two sales books located in the Assessor's office, Wayne County's sales that were used to determine the 2010 values, a copy of the certification filed with the County Clerk certifying the completion of the assessment roll, and property valuation cards for each of the protested properties, the Residential Data Collection Book by Rick Stuart, Residential Quality, Condition & Effective Age Seminar Book by Rick Stuart CAE, IAAO Course 2, Income Approach to Value, Houses, 3<sup>rd</sup> Edition by Henry S. Harrison, the Ag Sales map in the courthouse lobby, House Construction, Design & System, IAAO #937, and M&S Residential Square Foot Method, IAAO #960.

Verbal testimony was received on the following protests:

10-02 PT W ½ NW ¼ and Pt SW ¼ and W ½ SE ¼ of 17-26-4 – The protestor feels the threat of the Highway 35 Expressway has negatively impacted the value of this land. The Expressway will really cut through the farm and with this hanging over the property he doesn't feel it is worth increasing the value.

10-03 W 85' of S 40' of Lot 5 and W 85' of Lot 6, Block 2, John Lake's Addition, Wayne – The protestor purchased the property last year and the value was reduced to the purchase price. Since then the premises has been cleaned up, the roof, windows, heating and electrical wiring have been replaced and a shower has been installed in the basement. The protestor felt these updates were not worth the valuation increase.

The following protests were reviewed:

10-01 NE ¼ of 20-25-1 – The written protest stated the protestor's realtor indicated the land would only bring from \$2200 to \$2500 per acre due to soil types and erodability.

10-04 Lot 1 of Boyle's First Addition (A Replat of Boyle's Subdivision) – The written protest stated the property was purchased on March 1, 2010 for less than the assessed value.

10-05 W ½ NW ¼ 19-25-1 – The written protest stated it is dry land and pasture. The protestor felt it should remain at the 2009 value.

10-06 E ½ NW ¼ 19-25-1 – The written protest stated it is a dry land pasture. The protestor felt the value per acre should be the same as in Protest 10-05.

10-07 Pt NE ¼ 19-25-1 – The written protest stated it is hilly, dry land with sandy soil and is currently enrolled in CRP. The protestor felt it should be valued as grassland.

10-08 Personal Property Filing Penalty – The written protest requested the late filing penalty be waived as their records indicated it had been filed on time, and the filer's other schedule was received on time.



Budgeting guidelines for staff wages were discussed. The board proposed limiting increases to \$1000 and noted that amounts approved for salaries could not be spent on other items.

Motion by Burbach, second by Wurdeman to accept the quote of \$10,554.40 submitted by B's Enterprises Inc. for culvert materials for Project C-90 (458), 3 miles west and 4.5 miles north of Wayne, 573<sup>rd</sup> Avenue, Mile 860. Roll call vote: Burbach-aye, Wurdeman-aye, Rabe-aye; motion carried.

Motion by Burbach, second by Wurdeman to accept the engineering service proposal submitted by Mainelli Wagner & Associates, Inc. for Soft Match Project C009000912, 1 mile north and 0.6 mile east of Hoskins, 562<sup>nd</sup> Avenue, Mile 848. Roll call vote: Burbach-aye, Wurdeman-aye, Rabe-aye; motion carried.

An application submitted by Mike Anderson to place electric line in county road right-of-way was approved on motion by Wurdeman, second by Burbach. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

An application submitted by Northeast Nebraska Telephone Company to bury fiber-optic cable below the surface of the public road and right-of-way was approved on motion by Burbach, second by Wurdeman. Roll call vote: Burbach-aye, Wurdeman-aye, Rabe-aye; motion carried.

Motion by Wurdeman, second by Burbach to approve a withdrawal of securities submitted by First National Bank of Wayne. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.