

RICHARDSON COUNTY BOARD OF EQUALIZATION
JULY 17, 2024

CALL TO ORDER

The Richardson County Board of Equalization was called to order by Vice-Chairman Sickel at 11:15 a.m. on Tuesday, July 17, 2024. Roll call was answered by Commissioners Karas and Sickel; County Assessor Kim Riggs and Clerk Eickhoff. Commissioner Caverzagie was absent.

Vice-Chairman Sickel announced that the open meeting laws have been posted at the entrance to the meeting room.

Motion was made by Karas to approve the agenda as posted. Motion seconded by Sickel. ROLL CALL VOTE: Karas-aye, Sickel-aye, Caverzagie-absent. Motion carried. The agenda is posted at the Richardson County Courthouse in the First Floor Lobby, the Lower Level Lobby and on the Commissioner's Meeting Room door on the 2nd Floor and on the Richardson County website www.co.richardson.ne.us.

FINALIZE PROPERTY VALUATION PROTESTS

Motion was made by Sickel to finalize and approve the values that have been determined on the Property Valuation Protests that were filed in 2024:

Protest #	Parcel #	Hearing Date	Current Owner	2024 Value	2024 Req	2024 BOE (Assessor Recom)
2024-001	WITHDRAWN					
2024-002	WITHDRAWN					
2024-003	WITHDRAWN					
2024-004	WITHDRAWN					
2024-005	WITHDRAWN					
2024-006	WITHDRAWN					
2024-007	740081381	June 19, 2024	David Lewis	87,771.00	63,756.00	87,771.00
2024-008	740075551	June 19, 2024	John & Peggy Koso	41,115.00	41,115.00	41,115.00
2024-009	740023284	June 26, 2024	Olegario J. Mercado	386,201.00	386,201.00	386,201.00
2024-010	740170893	June 26, 2024	Michael D. Frederick	13,940.00	13,940.00	13,940.00
2024-011	7400228693	June 26, 2024	Olegario J. Mercado	845,216.00	796,640.00	796,640.00
2024-012	740025570	June 26, 2024	Olegario J. Mercado	192,013.00	160,000.00	192,013.00
2024-013	740018590	June 26, 2024	Olegario J. Mercado	451,668.00	355,000.00	415,750.00
2024-014	740026186	June 26, 2024	Dr. Ronald G. Wright	118,630.00	65,247.00	118,630.00
2024-015	WITHDRAWN					
2024-016	740054309	June 26, 2024	Charles Rowland	20,615.00	15,600.00	20,615.00
2024-017	740055577	June 26, 204	Allen Meyer	79,935.00	63,000.00	79,335.00
2024-018	740000969	June 26, 2024	Linda Gerdes	237,560.00	175,000.00	184,820.00
2024-021	WITHDRAWN					
2024-022	740076167	July 3, 2024	Daniel L. Ramer	62,670.00	51,658.00	62,670.00
2024-023	740089536	July 3, 2024	Thomas & Kathie Hall	84,686.00	65,836.00	70,176.00
2024-024	740075543	July 3, 2024	Lillian Cromer	49,890.00	38,071.00	49,890.00
2024-025	740075160	July 3, 2024	Lane B. Scheitel	176,298.00	125,408.00	176,298.00
2024-026	740069152	July 3, 2024	Nicholas J. Koso	107,695.00	92,574.00	80,730.00
2024-027	740067044	July 3, 2024	Jerome & Cynthia Teeter	131,785.00	82,907.00	131,785.00
2024-028	740030817	July 3, 2024	Justin Fluke	25,711.00	10,706.00	25,711.00
2024-029	740117696	July 3, 2024	Justin Fluke	14,998.00	3,000.00	14,998.00
2024-030	740086294	July 10, 2024	Rick L. Harris	45,419.00	28,211.00	45,419.00
2024-031	740079034	July 10, 2024	Lowell & Mary Eickhoff	219,055.00	190,011.00	233,200.00
2024-032	740070673	July 10, 2024	Ron & Barb Elliott	152,762.00	126,337.00	152,762.00

Motion seconded by Karas. ROLL CALL VOTE: Karas-aye, Sickel-aye, Caverzagie-absent. Motion carried.

FINALIZE FORM 425 REPORTS OF DESTROYED PROPERTY

Motion was made by Sickel to approve the following valuation changes on the Reports of Destroyed Property Form 425's that were filed:

Protest #	Parcel #	Hearing Date	Current Owner	2024 Value	2024 Req	2024 BOE (Assessor Recom)
2024-019	740025457	July 3, 2024	Rick Kuker	629,838.00	Destroyed Property	597,918.00
2024-020	740170632	July 3, 2024	Megan Goff	326,425.00	Destroyed Property	25,795.00

Motion seconded by Karas. ROLL CALL VOTE: Karas-aye, Sickel-aye, Caverzagie-absent. Motion carried.

OVER VALUE/UNDER VALUE/OMMITTED PARCELS

Motion was made by Sickel pursuant to 77-1504 to approve a report of the listing as presented by the County Assessor for the overvaluation or undervaluation of real property, to correct the current year's assessment of the real property and authorize the County Assessor to give notice of the approved assessed value to the record owner. Motion seconded by Karas. ROLL CALL VOTE: Karas-aye, Sickel-aye, Caverzagie-absent. Motion carried.

JULY 3, 2024 BOARD OF EQUALIZATION NOTICES				2024	PROPOSED	REASON
PARCELS	OWNER	2024 VALUE	CHANGE	2024	PROPOSED	REASON
740095668	ST'S PETER & PAUL CATHOLIC CHURCH HOUSING AUTHORITY	\$55,438	\$37,630	\$0	PARTIAL EXEMPTION- LAND CHANGED TO EXEMPT SHOULD BE EXEMPT	
741000366	ROBERT J & CHELSEA HAMILTON	\$48,500	\$43,210	\$0	MOVED HOUSE TO LAND FROM TOLL- PUT AT POOR CONDITION BECAUSE OF BEING GUTTED	
740171034	JAMES D & JENNIFER KELLER	\$595,327	\$574,076	\$0	COMBINED parcels and sheds were on both COMBINED PARCELS. CHANGED EXTERIOR WALLS- MAKE SURE TO USE THE RIGHT LOT VALUE WHEN CHANGING	
740080512	JAMES D & JENNIFER KELLER	\$5,163	\$0	\$0	COMBINED WITH 740171034	
740090062	MERVIN C STUTHEIT	\$7,335	\$4,035	\$0	COMBINED HOUSE	
740055836	THOMAS J GIST	\$14,040	\$5,448	\$0	REMOVED HOUSE	
741000298	NICHOLUS & ANDREA SIKORA	\$39,983	\$511,713	\$0	HOUSE FINISHED WAS NOT TRANSFERRED FROM CAMA	
741000370	JOHN L WILHELM	\$17,100	\$123,260	\$0	HOUSE WAS NOT TRANSFERRED FROM CAMA	
740084658	JOHN L WILHELM	\$9,489	\$19,163	\$0	SHED WAS NOT TRANSFERRED FROM CAMA	
740171072	WOLF RIVER FAMILY FARMS	\$52,583	\$13,040	\$0	CORRECTED BARN YEAR	
740078097	JAMES E & DEBRA L BASSETT	\$88,845	\$76,940	\$0	CHANGED QUALITY TO MATCH THE SURROUNDING HOUSES THAT ARE THE SAME	
740027395	JOHN MARTIN	\$86,535	\$216,610	\$0	MOVED HOUSE TO OTHER PARCEL, TARP SHED REMOVED AND WILL PUT BACK ON IF FIXED. ALSO, COMBINED 740171115	
741000587	AUSTIN MARTIN	\$18,000	\$98,725	\$0	MOVED HOUSE FROM OTHER PARCEL TO THIS PARCEL	
740102362	STELLA AG	\$6,411	\$4,862	\$0	REMOVED SHED	
740170738	COMMUNITY MEDICAL CENTER	\$27,847	\$18,786	\$0	CORRECTED ACRES, REMOVED BUILDING	
740083015	ANITA KIMPSTON	\$36,439	\$37,919	\$0	COMBINED PARCELS AND DIDN'T TRANSFER	
740014196	TYLER BINDER	\$241,056	\$237,804	\$0	CAMA DIDN'T GET TRANSFERRED	
740056042	SHAWN & TIFANY FOURAKER	\$46,215	\$10,400	\$0	HOUSE IS UNINHABITABLE	
740100106	SHUBERT POST #222 AMERICAN LEGION	\$43,135	\$41,325	\$0	COMBINED PARCELS	
740082701	CHRISTOPHER MORRUP	\$13,407	\$127,420	\$0	ADDED REMOEL AND DIDN'T GET TRANSFERRED	
740170738	COMMUNITY MEDICAL CENTER	\$27,847	\$18,786	\$0	TOOK BUILDING OFF	
740025449	KUKER REV TRST	\$429,976	\$268,217	\$0	BUILDINGS ARE ON OTHER PARCEL	
741000239	ALEX KEITHLEY	\$104,671	\$90,835	\$0	ADJUSTED SQUARE FOOTAGE ON HOUSE	
740088882	RONALD & BRENDA TICHY	\$23,069	\$16,324	\$0	TOOK BOTH HOUSE AND MOBILE HOME TO POOR CONDITION- ARE GOING TO BE TORN DOWN	
740036998	DANNIAL RICE	\$110,581	\$48,965	\$0	HOUSE IS UNFINISHED, ONLY PARTLY SHEETROCKED, WILL RECHECK IN A YEAR- BUILDING HIMSELF	
740088157	BOB MENDEHALL	\$22,926	\$13,466	\$0	HOUSE UNINHABITABLE	
740002716	TOM FARWELL	\$8,411	\$3,179	\$0	CHANGED SOME DRY ACRES TO WASTE	
740017101	DAVID LEON & STEVE FREDERICK	\$13,814	\$175,793	\$0	AG LAND IS IN CITY LIMITS	
740059505	DOUGLAS & GLADYS POPHAM	\$23,655	\$63,245	\$0	HOUSE WAS LISTED AS MANUFACTURED MOBILE HOME	
740096869	EDWIN & LYNN MEZ	\$15,004	\$9,962	\$0	BUILDING TORN DOWN	
740084801	DUANE WEBER	\$33,508	\$8,138	\$0	HOUSE UNINHABITABLE- VALUE WAS NOT SUPPOSED TO CHANGE FROM LAST YEAR	
740082329	DUANE WEBER	\$0	\$970	\$0	NO VALUE FOR LOT	
740098986	IUSTIN SUKAP	\$7,171	\$5,478	\$0	SHED IS IN POOR CONDITION	
740093611	BRADLEY CATTIN	\$94,465	\$78,432	\$0	LOOKED AT IT AND TOOK CONDITION FROM AVERAGE PLUS TO AVERAGE	
740087207	DAVID R SCHULP	\$77,520	\$22,185	\$0	WAS LISTED AS A SINGLE FAMILY HOME INSTEAD OF MOBILE HOME	
740083333	JAMES & JENNIFER VOLZ	\$42,570	\$29,448	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740097512	MERLE & JOY ROWLAND	\$9,191	\$8,690	\$0	REMOVED OTHER MOBILE HOME- ONLY HAD VALUE OF \$500	
740093479	MATTHEW BLETSCHER	\$38,621	\$21,539	\$0	SHEDS ARE IN POOR CONDITION AND COMBINED PARCELS	
740038338	CHANVEY FAMILY TRUST	\$79,800	\$78,917	\$0	BARN REMOVED, DIDN'T GET CAMA TRANSFERRED	
74007554	MELANIE TIMOTHY	\$18,820	\$6,115	\$0	REMOVED MOBILE HOME	
740071858	WALTER PALMER	\$23,945	\$0	\$0	COMBINED LOTS	
740069157	WALTER PALMER	\$41,970	\$61,950	\$0	LOOKED AT SHED PUT AT FAIR CONDITION AND COMBINED PARCELS	
740017177	ED HARRIS REV TRST	\$58,745	\$44,860	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740053280	ED HARRIS REV TRST	\$26,610	\$20,425	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740078755	ED HARRIS REV TRST	\$54,798	\$44,648	\$0	CHANGED TO FAIR PLUS CONDITION AFTER INSPECTION	
74006163	ED HARRIS REV TRST	\$26,395	\$20,005	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740068911	ED HARRIS REV TRST	\$84,824	\$65,569	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740058592	ED HARRIS REV TRST	\$25,140	\$20,270	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740057332	ED HARRIS REV TRST	\$43,965	\$23,340	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740067966	ELISA ROTTINGHAUS	\$209,455	\$182,410	\$0	CHANGED TO FAIR CONDITION AFTER INSPECTION	
740063308	FALLS CITY MERCANTILE	\$66,897	\$5,354	\$0	BASEMENT WAS NOT PARTITION FINISH CHANGED TO MINIMAL FINISH	
740008455	SHERBURNE FARMS LLC	\$681,097	\$622,768	\$0	MOVED BUILDING TO CORRECT PARCEL	
740008463	SHERBURNE FARMS LLC	\$520,066	\$718,169	\$0	REMOVED BINS AND BUILDINGS	
740008579	SHERBURNE FARMS LLC	\$28,215	\$519,669	\$0	REMOVED HAY SHED AND CHANGED BINS TO FAIR CONDITION	
740082116	KENT COOPER	\$14,831	\$29,951	\$0	REMOVED BIN	
740081829	WILHELM GRAM	\$141,989	\$16,567	\$0	WAS NO LOT VALUE	
740093429	DOROTHY MERWIN LIFE EST	\$148,440	\$119,145	\$0	WAS NO LOT VALUE	
740094068	TOM & JOLETTE OLBENDING	\$78,012	\$63,453	\$0	CHANGED TO FAIR AFTER INSPECTION	
740081357	ROBERT & TERESA OLBENDING	\$31,919	\$47,478	\$0	NOT FINISHED AND REMEASURED	
740059696	DAVID & ANGIE LEWIS	\$18,015	\$17,589	\$0	PART OF LOT IN RIVER AND NOT FINISHED	
740080199	LEVI JONES	\$30,709	\$12,850	\$0	HOUSE POOR CONDITION, USES FOR STORAGE	
740023551	BOBBY & MELISSA CAMPBELL	\$511,555	\$23,704	\$0	CHANGED TO POOR PLUS CONDITION AFTER INSPECTION	
740170663	BRIAN & KRISTEN POPPE	\$428,320	\$462,656	\$0	CHANGED TO POOR PLUS CONDITION AFTER INSPECTION	
740080082	NANCY CAMPBELL	\$64,930	\$378,335	\$0	REVIEW WILL BE DONE IN THIS AREA THIS YEAR	
			\$56,340	\$0	CHANGED TO GOOD CONDITION FROM AVERAGE ++ AND UPDATED SQ FOOTAGE	
				\$0	CHANGED ROOF, BEDROOMS AND FROM AVERAGE TO FAIR PLUS	

PARCELS	OWNER	2024 VALUE	2024 PROPOSED CHANGE	REASON
740076861	RYAN SEEBA	\$91,730	\$45,875	TOOK OFF PLUMBING. CHANGED TO FAIR CONDITION. IS COMPLETELY GUTTED.
740076876	RYAN SEEBA	\$99,475	\$86,935	AFTER INSPECTION LOWERED TO AVERAGE INSTEAD OF AVERAGE PLUS
740083902	VERL GORDON LIFE EST	\$24,478	\$22,625	AFTER INSPECTION LOWERED TO FAIR INSTEAD OF AVERAGE AND LOWERED GARAGES TO FAIR
740054619	CHRIS & HEATHER GILL	\$25,545	\$8,600	AFTER INSPECTION BASEMENT IS CAVED IN. UNINHABITABLE. GOING TO TEAR DOWN
740004905	REXROTH FARMS	\$571,128	\$547,411	REMOVED HOME SITE, REMOVED 1 UTILITY BUILDING AND 1 FARM IMP SHED.
740170731	REXROTH FARMS	\$13,231	\$8,448	CHANGED TO GRASS FROM DRY
740063243	HANNAH MILAM	\$46,215	\$37,560	AFTER INSPECTION CHANGED TO FAIR PLUS, STUCCO FALLING OFF CRACKS IN FOUNDATION.
740054597	CHRISTOPHER J & HEATHER GILL	\$62,830	\$46,625	AFTER INSPECTION CHANGED TO FAIR PLUS, NORTH SIDE OF HOUSE IS MOLD
740083929	ALLEN MCNEELY	\$50,227	\$32,540	AFTER INSPECTION CHANGED TO FAIR PLUS
740030817	KIZA	\$25,711	\$19,005	TOWER PERSONAL PROPERTY
740073702	DUANE L & THERESA A ARMBRUSTER	\$40,090	\$33,850	AFTER INSPECTION CHANGED TO FAIR PLUS
740061240	DUANE L & THERESA A ARMBRUSTER	\$43,055	\$34,895	AFTER INSPECTION CHANGED TO FAIR PLUS
740170847	DAVID L & KATIE KETHLEY	\$645,698	\$606,565	CHANGED YEAR OF HOUSE, UPDATED LAND MEASUREMENT
740074598	DONNA BENTLEY	\$130,194	\$147,724	THOUGHT VALUE SHOULD BE MORE. AFTER INSPECTION INCREASED CONDITION
740012002	JAMES D SLOMINSKI TST	\$248,756	\$239,951	UPATED BUILDING MEASUREMENTS
740054872	JILL ANN HAYEMAN	\$72,180	\$34,475	AFTER INSPECTION CHANGED CONDITION AND TOOK DECK OFF
740012606	MARK & JENNIFER BAUMAN	\$255,440	\$236,062	HOUSE UNINHABITABLE
740011219	RAY JOY	\$84,560	\$75,125	WAS CODED AS HOME SITE INSTEAD OF FARM
740053450	MARY JANE DAVIS LIFE EST	\$101,110	\$63,110	AFTER INSPECTION CHANGED TO FAIR.
740060171	KENNETH & ROBIN CONWAY	\$38,340	\$58,840	AFTER SALES VERIFICATION FOUND HOUSE TO HAVE MORE SQ FOOTAGE AND REMODELED
740099620	TYLER MEAD	\$7,660	\$19,160	AFTER SALES VERIFICATION FOUND HOUSE HAS BEEN REMODELED
740062778	PATRICE FITZPATRICK	\$14,425	\$8,000	HOUSE WAS TORN DOWN IN JUNE, PUT VALUE AT \$5000 FOR UNINHABITABLE
740062662	THE NEST, LLC	\$41,435	\$28,182	AFTER INSPECTION PUT HOUSE IN FAIR CONDITION
740091123	DAWSON PROPERTY MAANGEMENT	\$75,602	\$51,166	AFTER INSPECTION DOWNGRADED TO FAIR PLUS CONDITION
740090372	DAWSON PROPERTY MAANGEMENT	\$4,486	\$3,366	AFTER INSPECTION PUT GARAGE IN POOR CONDITION
740089668	DAWSON PROPERTY MAANGEMENT	\$10,747	\$4,203	AFTER INSPECTION PUT GARAGE IN POOR CONDITION
740089633	JOHN POWER	\$26,627	\$21,475	AFTER INSPECTION PUT HOUSE IN POOR PLUS CONDITION. INSIDE IS WORSE THAN OUTSIDE
740038486	CORBECK, INC	\$371,051	\$359,001	REMOVED HOME SITE
740076647	DEBORAH LEMEROND	\$107,345	\$97,110	AFTER INSPECTION CHANGED CONDITION- BACK PORCH NOT FINISHED AND LEAKS, CRACKS IN FOUNDATION, ETC.
740018957	TOM BELTSCHER	\$49,382	\$422,271	HOUSE UNINHABITABLE
740031651	KEVIN VONDESSCHMIDT	\$233,821	\$229,041	AFTER INSPECTION CHANGED BUILDINGS TO POOR CONDITION
740001647	STATE OF NE GAME & PARKS COMMISSION	\$44,728	\$121,053	TOOK OFF THE NEGATIVE BALANCE
740007211	STATE OF NE GAME & PARKS COMMISSION	\$37,874	\$148,421	TOOK OFF THE NEGATIVE BALANCE
740008997	STATE OF NE GAME & PARKS COMMISSION	\$38,487	\$237,276	TOOK OFF SPOT CODE
740009311	STATE OF NE GAME & PARKS COMMISSION	\$859,705	\$269,938	TOOK FLAT VALUE OFF
740030175	STATE OF NE GAME & PARKS COMMISSION	50	\$446,000	PUT VALUE ON, IS NOT EXEMPT
740080653	ALEX SEEBA	\$12,035	\$10,220	TOOK VALUE TO UNINHABITABLE
740061836	ALEX SEEBA	\$21,348	\$8,893	TOOK VALUE TO UNINHABITABLE
740066884	PETER EATON	\$72,020	\$70,360	CHANGED INFORMATION TO 1 BATHROOM
740043102	THACKER REV TR	\$286,819	\$280,608	FSA MAPS- CHANGED LANDUSE
740043099	THACKER REV TR	\$84,493	\$83,864	FSA MAPS- CHANGED LANDUSE
740051717	THACKER REV TR	\$290,683	\$279,246	FSA MAPS- CHANGED LANDUSE
740009605	THACKER REV TR	\$266,484	\$265,080	FSA MAPS- CHANGED LANDUSE
740035487	THACKER REV TR	\$664,952	\$636,516	FSA MAPS- CHANGED LANDUSE
740010549	THACKER REV TR	\$686,346	\$592,262	FSA MAPS- CHANGED LANDUSE
740170712	GAYLE & LINDA SWISEGOOD TRST	\$11,724	\$6,369	CHANGED TO GRASS FROM DRY
741000588	JILL BRATCHER	\$8,580	\$36,905	CAMA DIDN'T GET TRANSFERRED
740087398	PATRICK & MICHAELA YEARELY	\$333,079	\$281,899	ADJUSTED MEASUREMENTS
740058185	CLAUDIA & JOHN CAVERZAGIE	\$41,625	\$56,675	UPDATED GARAGE MEASUREMENTS
740075624	KEVIN & KEIA FREDRICK	\$26,515	\$26,455	PATIO TAKEN OFF
740170765	DESSIE E SCHOLL LIV TRST	\$980,598	\$814,321	BINS ON WRONG PARCEL
740086170	STEVE & TERESA BUCHER	\$6,739	\$9,739	SHOULD BE UNINHABITABLE VALUE
The above properties were reviewed by Kimberly Riggs.				
Changes were made according to her findings.				
Kimberly Riggs, Assessor			Chairman	
7/17/2024			7/17/2024	

ADJOURNMENT

Motion was made by Karas to adjourn the meeting at 11:43 a.m. Motion seconded by Sickel. ROLL CALL VOTE: Karas-aye, Sickel-aye, Caverzagie-absent. Motion carried.

John Caverzagie, Chairman

Mary L. Eickhoff, County Clerk