



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: June 6, 2023

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

PLEDGE OF ALLEGIANCE

OPEN MEETINGS LAW

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

CORRESPONDENCE

BUSINESS FOR ACTION

Discuss/Approve Tax List Correction 2023-20: Ricardo A & Vilma A Hidalgo

Discuss/Approve 2023 Change of Valuation Notices

Discussion/Possibly Approve request for a full panel TERC hearing

9:25 - Public Hearing for Vehicle Exemption Applications (if needed)

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. Tuesday, May 23, 2023 by Chairperson Phil Hardenburger. Present were Hardenburger, Stephanie A. Krivohlavek, Marvin A. Kohout, Janet J. Henning, and Russ Karpisek Commissioners and County Clerk Anita K. Bartels.

Notice of said meeting was posted in the County Clerk’s office and published in all three county newspapers on May 17, 2023, in compliance with State Statutes.

Hardenburger advised those present of the open meetings act posted at the back of the room and that all proceedings are electronically recorded.

Henning moved to approve the agenda, seconded by Krivohlavek. Voting aye were Henning, Karpisek, Kohout, Krivohlavek and Hardenburger, nays none, motion carried.

Kohout moved to approve the minutes of the May 9, 2023 meeting as presented, seconded by Karpisek. Voting aye were Karpisek, Kohout, Krivohlavek, Hardenburger and Henning, nays none, motion carried.

County Assessor Brandi Kelly presented Tax List Correction 2023-18 for Dale L. and Linda J. Colgrove for approval. Henning moved to approve, seconded by Krivohlavek. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kelly presented Tax List Correction 2023-19 for JA & DK Daniels Family Revocable Trust for approval. Krivohlavek moved to approve, seconded by Karpisek. Voting aye were Krivohlavek, Hardenburger, Henning, Karpisek and Kohout, nays none, motion carried.

Kelly presented an update on the 2023 Residential Sales Adjustments.

There being no further business to come before the Board, the meeting was adjourned at 9:30 a.m. The next regular meeting will be on Tuesday, June 6, 2023 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meetings held on May 9, 2023 was approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek

Stephanie A. Krivohlavek, Vice Chairperson

Phil Hardenburger, Chairperson

Marvin A. Kohout

TAX LIST CORRECTIONS, SALINE COUNTY, NEBRASKA

Date:	May 26, 2023	No:	2023-20	
Name:	Ricardo A & Vilma A Hidalgo	Address:	620 Norman Avenue Crete, NE 68333	
Year Corrected:	2020	School Dist:	17-2	
		Tax Dist:	5	
Description of Property:	Real Property - Crete City Lots 9-10 Block 209		Parcel:	760012466

	STATEMENT OR SCHEDULE #	ACTUAL VALUATION	TAX RATE	CONSOLIDATED TAX	HOMESTEAD VALUE	HOMESTEAD TAX	PENALTY TAX	USED TAX CREDIT	OTHER	TOTAL TAX	Info for Treasurer	
											TOTAL TAX CREDIT	TAX CREDIT OVERAGE
ORIGINAL TAX	03259	91,095	2.155559	1,963.60	91,095	1,963.60				0.00		93.10
CORRECTED TAX	03259	91,095	2.155559	1,963.60	63,765	1,374.48		93.10		496.02	93.10	
ADDED TAX										496.02		
DEDUCTED TAX												

Reason for Correction: Correcting 2020 tax roll. 2020 Homestead Exemption has been adjusted from 100% to 70% per email received from NE Dept of Revenue 5/25/2023.

I hereby direct the County Treasurer of Saline County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by the action of the County Board,
 this _____ day of _____.

Chairman

County Assessor

By
Deputy

TerraScan Saline County Assessor's Office Logon: BRANDI

File

Parcel # :	760012466	Change Code :	1	Due :	0.00
Statement # :	2020-760012466RP	2020/2020	REAL	Paid :	0.00
	Current	Billed		Corrected	
Tax District	5 2,083,792	5 2,155,559		5 2,155,559	
Drainage Data					
Greenbelt Loss		0			
Property Class	1000			1000	
Land Value	22,525	19,090		19,090	
Ag Land Value	0	0		0	
Impr Value	109,780	72,005		72,005	
Outbuildings	0	0		0	
Total Value	132,305	91,095		91,095	
Exemption Code			203	70%	
Exempt Amount		91,095		91,095	
Assessed Value	132,305	0		27,330	
RE Taxes Due		0.00		496.02	
Drainage	0.00	0.00		0.00	
Penalty		0.00			
Total Due	2,615.94	0.00		496.02	

Tax Credit, homestead, TIF and Greenbelt adjustments on next page. Page 1 of 2

View: correct.vw Key: STATEMENT # Window: 1 Rec: 259666 (259666)

Add new records or update existing records

TerraScan Saline County Assessor's Office Logon: BRANDI

File

Adjustments	Current	Billed	Corrected
Tax Credit	0.0010659 141.02	0.0010221 0.00	0.0010221 93.10
Ag Tax Credit	0.0012789 0.00	0.0012264 0.00	0.0012264 0.00
U/U Credit	0.00	93.10	0.00
Homestead Loss	0.00	1,963.60	1,374.50
Greenbelt Loss	0.00	0.00	0.00
TIF Fund			
Base Value	0	0	0
Excess Taxes		0.00	0.00
Excess TC		0.00	0.00
Bond Ag Value	No 0		No 0
Bond Levy	0.000000		0.000000
Bond Tax Chg			0.00

Had to make correction show
 • 1374.48 so that
 the ending tax amt
 came out @ 496.02.

Brandi Kelly

From: Ceglia, Valerie <Valerie.Ceglia@nebraska.gov>
Sent: Thursday, May 25, 2023 1:19 PM
To: Brandi Kelly
Subject: Saline County 2020 Audit Determination

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Hello,

The following applicant filed an appeal on their 2020 homestead audit. The **New % after redetermination** column is the Homestead Relief Percentage for the applicant. There is no need to wait 30 days to do the correction.

Year	App ID	County	Applicant	Address	City State Zip	Original % or Audit %	New % after redetermination
2020	15026	Saline	Ricardo Hidalgo	620 Norman Ave	Crete NE 68333	60	70

Valerie J. Ceglia
Tax Specialist Sr.-Property Assessment Division

Nebraska Department of Revenue
PO Box 94818
301 Centennial Mall South
Lincoln, NE 68509
Phone 402-471-5966
Valerie.ceglio@nebraska.gov
revenue.nebraska.gov/PAD

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Property Description

CRETE CITY LOTS 9-10 BLK. 209

620 \ NORMAN AVENUE

HIDALGO/RICARDO A & VILMA A
620 NORMAN AVENUE
CRETE, NE 68333-

SALINE COUNTY

TAX YEAR	2020
STATEMENT	3259
TAX TYPE	Real Estate
PARCEL ID	0760012466

Total Taxes Due	0.00	12/31/2020
1st Half Delinquent	0.00	05/01/2021
2nd Half Delinquent	0.00	09/01/2021

	Value	Tax Amount
Total	91,095	1,963.60
Homestead Credit	91,095	-1,963.60
Non-Ag Tax Credit	91,095	-93.10
Ag-Land Tax Credit	0	0.00
Unused Tax Credit		93.10
Taxable	0	0.00
Penalty		0.00
NET AMOUNT DUE		0.00

Description	Tax Rate	Prior Tax	Current Tax
COUNTY (100)	0.29551900	263.67	269.18
CO BND (3300)	0.02726600	26.20	24.84
SCHOOL (6100)	1.04031600	950.00	947.68
SCH. BND (6223)	0.16553700	173.51	150.80
ESU (6900)	0.01565600	14.28	14.26
VOC TECH (7100)	0.09370000	85.42	85.36
NRD (7300)	0.02192100	21.76	19.97
CITY (8600)	0.48982600	456.72	446.21
AG SOC (9200)	0.00472000	4.28	4.30
HIST SOC (9300)	0.00109800	0.98	1.00
Homestead Exemption		-1,996.82	-1,963.60
Tax Credit		-94.94	-93.10
Totals	2.15555900	0.00	0.00



Parcel ID 0760012466
District ID 5
District Name CRETE CITY 17-2

MESSAGES

Tax loss is Reimbursed by the State as a Homestead Exemption

IMPORTANT: Examine the notice before payment. The treasurer is not responsible for payments on the wrong property.

2020 Real Estate Statement



☐ Mark to 1

HIDALGO/RICARDO A & VILMA A
620 NORMAN AVENUE
CRETE, NE 68333-

2020 Real Estate Statement



☐ Mark to 1

HIDALGO/RICARDO A & VILMA A
620 NORMAN AVENUE
CRETE, NE 68333-

	A	B	C	D	E	F	G	H	I	J
1	COUNTY BOARD OF EQUALIZATION NOTICE									
2	June 6, 2023									
3		PARCEL #	DIST #	OWNERS NAME	LEGAL DESCRIPTION	REASON FOR ADJUSTMENT	2022 VALUE	2023 VALUE BEFORE	2023 VALUE AFTER	VALUATION CHANGE
4	1	760148111	165	1630 Welton Street Holdings, LLC	DeWitt Prct Pt W 1/2 SW 1/4 Sec 3-5-4 18.95 acres	Correcting clerical error. Removing 25% increase on the commercial improvements.	1,615,070	2,052,850	1,672,480	-380,370
5	2	760021392	10	AF & AM Lodge 64	Wilber City S 30' Lot 285-286-287	Correcting clerical error. Removing value from 2nd floor due to being exempt per permissive exemption application.	36,530	103,500	58,610	-44,890
6	3	760131244	250	Bartels, Robert	Olive Prct IOLL - House & Pt of Morton Bldg W 1/2 NE 1/4 Sec 14-5-1	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	114,335	114,335	142,920	28,585
7	4	760060487	15	Beckler Living Trst, C E & LL	Friend Prct Pt NE 1/4 Sec 22-8-1 1.29 acres	Correcting clerical error. Removing 25% increase on rural residential improvements. Property has been annexed into city limits, therefore, should have only received the TERC adjustment of +6%.	53,480	54,560	53,740	-820
8	5	760148286	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 2 .29 acres	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	27,790	73,690	66,740	-6,950
9	6	760148287	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 3 .29 acres	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	27,790	73,690	66,740	-6,950
10	7	760148288	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 4 .30 acres	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	28,750	73,815	66,740	-7,075
11	8	760148289	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 5 .30 acres	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	28,750	73,815	66,740	-7,075

	A	B	C	D	E	F	G	H	I	J
12	9	760148290	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 6 .30 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	28,750	73,815	66,740	-7,075
13	10	760148291	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 7 .33 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	31,335	74,150	66,740	-7,410
14	11	760148292	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 8 .43 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	37,565	74,960	66,740	-8,220
15	12	760148293	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 9 .39 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	35,075	74,640	66,740	-7,900
16	13	760148294	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 10 .36 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	33,205	74,390	66,740	-7,650
17	14	760148295	5	Belohlavy Estates LP	Crete City Belohlavy Estates First Sub Lot 11 .30 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	28,750	73,815	66,740	-7,075
18	15	760148296	5	Belohlavy Estates LP	Crete City Belohlavy Estates Frist Sub Lot 12 .30 acres	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	28,750	73,815	66,740	-7,075
19	16	760145801	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 1	Removing TERC adjustment from improvement for 2023. Required to value rent- restricted properties on income approach per 77-1333.	25,660	31,835	28,095	-3,740

	A	B	C	D	E	F	G	H	I	J
20	17	760145802	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 2	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,440	28,095	-3,345
21	18	760145803	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 3	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,440	28,095	-3,345
22	19	760145856	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 10	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,265	28,095	-3,170
23	20	760145857	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 11	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,265	28,095	-3,170
24	21	760145858	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 12	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,600	28,095	-3,505
25	22	760145859	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 13	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,440	28,095	-3,345
26	23	760145860	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 14	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,450	28,095	-3,355
27	24	760145964	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 6	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,555	28,095	-3,460

	A	B	C	D	E	F	G	H	I	J
28	25	760145965	5	Blue Terrace Crown LTD	Crete City Hilltop View 4th Addn Lot 7	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	31,170	28,095	-3,075
29	26	760145904	5	Blue Terrace Crown LTD	Crete City S 59.63' of Lots 2 & 3 Replat Blk 25	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	30,725	28,095	-2,630
30	27	760145905	5	Blue Terrace Crown LTD	Crete City Lot 5 Replat Blk 25	Removing TERC adjustment from improvement for 2023. Required to value rent-restricted properties on income approach per 77-1333.	25,660	30,460	28,095	-2,365
31	28	760146725	130	Brauer, David & Brenda	Friend Prct Pt NE 1/4 NW 1/4 Sec 24-8-1 4.09 acres	After further review, no further changes need to be made to record. No Change for 2023.	456,020	509,760	509,760	0
32	29	760085587	155	Capek, LLC	Atlanta Prct Pt S 1/2 SW 1/4 Sec 18-6-1 10.78 acres	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	68,920	68,920	72,925	4,005
33	30	760096813	250	Connealy, Randy & Sue	Olive Prct Pt NE 1/4 (E of RR tracks) Sec 17-5-1 21.53 acres	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	88,795	88,795	95,310	6,515
34	31	760148110	220	D427, LLC	DeWitt Prct Pt N 1/2 NE 1/4 Sec 25-5-4 20.01 acres	Correcting clerical error. Removing 25% increase on the commercial improvements.	1,610,220	2,135,295	1,739,495	-395,800
35	32	760148113	165	Fowl Real Estate & Adrian L Lape-Brinkman Trst	DeWitt Prct Pt E 1/2 NE 1/4 Sec 9-5-4 20.05 acres	Correcting clerical error. Removing 25% increase on the commercial improvements.	1,609,740	2,044,815	1,667,150	-377,665
36	33	760146273	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 1 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,035	31,035	-78,000
37	34	760146274	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 2 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,035	31,035	-78,000

	A	B	C	D	E	F	G	H	I	J
38	35	760146275	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 3 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,035	31,035	-78,000
39	36	760146276	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 4 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,035	31,035	-78,000
40	37	760146277	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 5 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,035	31,035	-78,000
41	38	760146278	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 6 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	108,845	31,035	-77,810
42	39	760146287	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 7 Blk 1	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	108,795	31,035	-77,760
43	40	760146284	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 3 Blk 4	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	108,660	31,035	-77,625
44	41	760146285	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 4 Blk 4	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	108,910	31,035	-77,875

	A	B	C	D	E	F	G	H	I	J
45	42	760146286	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 5 Blk 4	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,020	31,035	-77,985
46	43	760146283	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 2 Blk 4	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,015	31,035	-77,980
47	44	760146282	5	Goldenrod Village, LLC	Crete City Timber Creek 2nd Add Lot 1 Blk 4	Removing TERC adjustment from improvement for 2023 and correcting clerical error. Required to value rent-restricted properties on income approach per 77-1333.	88,880	109,050	31,035	-78,015
48	45	760133832	100	FORMERLY: Havlat, Bradley G & Donna AFTER ADJUSTMENTS: Havlat, Bradley G & Donna	FORMERLY: Dorchester Prct IOLL - Garage E 1/2 E 1/2 SW 1/4 & W 1/2 SE 1/4 Sec 24-8-3 AFTER ADJUSTMENTS: Dorchester Prct E 1/2 E 1/2 SW 1/4 & W 1/2 SE 1/4 Sec 24-8-3 120.07 acres	Converted property from IOLL (Garage only) to ag card (land only), per conversation with owners Brad & Ross Havlat. Buildings (IOLL) are now being assessed on 760056064.	4,445	4,445	501,995	497,550
49	46	760056064	100	FORMERLY: Havlat, Bradley G & Donna AFTER ADJUSTMENTS: Havlat, Ross & Carol	FORMERLY: Dorchester Prct E 1/2 E 1/2 SW 1/4 & W 1/2 SE 1/4 Sec 24-8-3 120.07 acres AFTER ADJUSTMENTS: Dorchester Prct IOLL - House and outldgs- E 1/2 E 1/2 SW 1/4 & W 1/2 SE 1/4 Sec 24-8-3	Converted property from ag card (Buildings & Land) to IOLL Card (Buildings ONLY), per information provided by Ross Havlat. Land is now being assessed on 760133832 (Bradley Havlat).	546,375	750,945	248,920	-502,025
50	47	760145951	10	Heitman, James W & Marilyn M	Wilber City Olive Rock Estates Lot 20	Correcting clerical error. Removing developers discount on lot. Parcel did not get adjusted prior to abstract.	10,335	10,335	20,670	10,335
51	48	760147049	250	Homolka, Joseph A	South Fork Prct IOLL - House Pt W 1/2 Sec 9-5-2	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	208,890	208,890	255,080	46,190
52	49	760131201	250	Homolka, Kevin Sr & Sheryl	South Fork Prct IOLL - Home & Bldgs E 1/2 NE 1/4 Sec 31-5-2	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	265,725	265,725	332,155	66,430

	A	B	C	D	E	F	G	H	I	J
53	50	760060495	15	Johansen, Paul W & Carol L	Friend City Pt NE 1/4 22-8-1 3.07 acres Sec	Converted property from rural residential to residential after annexation into city limits. Changed adjustment to the improvement from +25% to +6% as no longer classified as rural residential. TERC ordered +6% adjustment on Friend Residential properties.	267,900	339,015	256,360	-82,655
54	51	760146565	105	Kremer, Sean & Stacy	Lincoln Prct IOLL - Mobile Home - NE 1/4 NW 1/4 Sec 1-8-2	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	10,555	10,555	13,195	2,640
55	52	760146692	105	Kremer, Sean & Stacy	Lincoln Prct IOLL - Mobile Home - Pt NE 1/4 NW 1/4 Sec 1-8-2	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	3,290	3,290	4,115	825
56	53	760134839	165	Kunc, Richard	Brush Creek Prct IOLL- MH W 1/2 SW 1/4 Sec 10-6-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	7,880	7,880	9,850	1,970
57	54	760146563	105	Lehr, Kyle C & Shelly L	Dorchester Prct (Lehr Sub) Pt SE 1/4 SW 1/4 Sec 9-8-3	Per off-site review, added a close pole shed and 2 concrete drives that were there prior to 1/1/2023. Parcel did not get adjusted prior to abstract. (NG 35,965)	343,475	413,720	449,685	35,965
58	55	760075670	10	Lempka, Noah T & Danielle S	Wilber City Lempka Addn Lot 1	Converted property from rural residential to residential after new subdivision and annexation into city limits. Changed adjustment to the improvement from +25% to +15% as no longer classified as rural residential. Wilber residential properties increased +15%. Parcel did not get adjusted prior to abstract.	262,840	404,115	349,790	-54,325
59	56	760144789	105	Luzum, Debra A	Dorchester Prct IOLL - Modular - E 1/2 NE 1/4 Sec 15-8-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	29,625	29,625	37,030	7,405
60	57	760132852	60	Neeman, Larry	Crete Prct IOLL - Doublewide SW 1/4 Sec 6-8-4	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	39,560	39,560	49,450	9,890
61	58	760054983	100	Ottmann, Judith A	Lincoln Prct Pt S 1/2 SW 1/4 Sec 26-8-2 14.96 acres	Correcting clerical error. Adjusting land classifications per 2023 imagery.	297,110	429,750	357,605	-72,145
62	59	760145962	165	Rademacher, Melvin G & Wanda M	Brush Creek Prct IOLL-Modular Home Pt NE 1/4 Sec 20-6-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	85,060	85,060	106,325	21,265

	A	B	C	D	E	F	G	H	I	J
63	60	760145941	10	Roger, Thomas W & Adella M	Wilber City Olive Rock Estates S 1/2 Lot 10	Correcting clerical error. Removing developers discount on lot. Parcel did not get adjusted prior to abstract.	5,265	5,265	10,530	5,265
64	61	760052824	105	Schweitzer, Tony & Judy	Dorchester Prct Pt SW 1/4 SE 1/4 Sec 5-8-3 12.53 acres	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	295,080	293,905	327,195	33,290
65	62	760089434	165	Shramek Tst Trst, Emma C	Swan Creek Prct N 1/2 NE 1/4 & E 1/2 NW 1/4 Sec 4-5-3 159.31 acres	After on-site review 9/2022, building has been removed prior to 1/1/2023. Removed building and site acre. Parcel did not get adjusted prior to abstract.	533,885	549,175	549,385	210
66	63	760147046	220	Shutts, Donald E	Swan Creek Prct IOLL - House, shed and bins - SE 1/4 Sec 25-5-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	216,680	222,910	269,810	46,900
67	64	760047529	55	Steuer, Troy	Crete Prct (Steuer Acres) Pt SW 1/4 Sec 2-8-4 8.30 acres	Per on-site review 4/24/23 and conversation with owner, removed old house and outbuildings. Added new home that was being built prior to 1/1/2023. Parcel did not get adjusted prior to abstract.	64,140	69,890	273,860	203,970
68	65	760135460	220	Stokebrand, Eldon	DeWitt Prct IOLL - MH NW 1/4 Sec 22-5-4	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	1,955	1,955	2,445	490
69	66	760033404	130	Stutzman, David H & Shane H	Friend City Miller's Addition Lots 23-27	Adjusting land value due to Friend reappraisal. Parcel did not get adjusted prior to abstract.	1,350	1,350	1,510	160
70	67	760033390	130	Stutzman, David H & Shane H	Friend City Miller's Addition Lots 9-22	Adjusting land value due to Friend reappraisal. Parcel did not get adjusted prior to abstract.	3,795	3,795	4,250	455
71	68	760091234	220	Swanson Churchill Farms Inc	Swan Creek Prct Pt NE 1/4 Sec 21-5-3 156.86 acres	After on-site review 4/2023 and conversation with owner, added quonset, machine shed and 4 bins onto property. Parcel did not get adjusted prior to abstract.	518,350	518,350	539,065	20,715
72	69	760040699	25	Tyser, Gregory K & Rebecca K	Dorchester Village Lots 1193-1194 & N 1/2 Lot 1195	Per off-site review, adjusted condition from average (30) to average+ (35). Adjusted basement finish from minimum finish to partition finish. (NG 30,555)	128,015	128,015	153,400	25,385

	A	B	C	D	E	F	G	H	I	J
73	70	760147709	165	Vales, James R	Swan Creek Prct IOLL - House - Pt NE 1/4 NW 1/4 Sec 11-5-3	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	171,755	171,755	214,695	42,940
74	71	760135118	165	Vales, Mike	DeWitt Prct IOLL- MH & sheds S 1/2 NW 1/4 Sec 7-5-4	Raised Imp +25%. Parcel did not get adjusted prior to abstract.	72,300	72,300	90,375	18,075
75	72	760065012	165	Vana, Randal R & Michelle L	Big Blue Prct Pt W 1/2 SW 1/4 (Dustin R Vana Sub) Sec 29-7-4 5.04 acres	After conversation with owner and on-site review 4/24/23, removed 12x10 storage shed and 11x22 portable hog shed	122,085	140,365	137,845	-2,520
76										0
77										0
78										
79										-1,829,800