



# Saline County Board of Commissioners

## Meeting Agenda

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### AGENDA

#### SALINE COUNTY BOARD OF EQUALIZATION

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:15 AM

#### **DATE: July 9, 2024**

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 3-Year Plan of Assessment

Discuss/Approve Tax List Correction 2024-04: Czech'erd Flag Bar

Discuss/Approve 2024 Change of Value Notice

Discuss/Approve/Deny Settlement of TERC case 22C-0224 (Mary Moser)

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

Discuss/Approve Vehicle Exemption Application (if needed)

#### **ADJOURNMENT**

# **Saline County Assessor 3 Year Plan of Assessment June 15, 2024**

Pursuant to Nebraska 77-1311.02, the county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The plan shall be presented to the county board of equalization on or before July 31 each year. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

## **Real Property Assessment Requirements**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and
3. 75% of special value for agricultural land and horticultural land which meets the qualifications for special value under 77-1344.

State of Nebraska laws do not provide acceptable ranges for the Coefficient of Dispersion (COD) or the Price Related Differential (PRD); however, the IAAO Standards on Ratio Studies use the following:

The COD should be less than 15 for residential properties and less than 20 for agricultural land and horticultural land as well as commercial properties.

The PRD range is 98% to 103%.

## Record Count

According to Saline County's Abstract of Assessment, there are 5,960 residential records; 765 commercial records; 14 industrial records; 89 recreational properties and 3,946 agricultural records of which 2,805 are unimproved. According to our CAMA system, we have 11,289 records total.

## 2024 Level of Value and Assessment Statistics

According to the Reports and Opinions of the Property Tax Administrator and Findings and Orders by Tax Equalization and Review Commission (TERC), Saline County's Level of Value and Assessment Statistics are as follows:

<u>Property Class</u>	<u>Level of Value</u>
Residential	93%
Commercial	97%
Agricultural	72%

## Office Staff

Saline County Assessor's office staff consist of the assessor, deputy assessor and 2 full-time clerical/listers.

The Assessor, Deputy Assessor and one staff member presently hold their State of Nebraska Assessor's certificate and all have attended the mandatory educational classes to maintain their certificate. All certificate holders must complete IAAO Course 101 – Fundamentals of Real Property Appraisal and IAAO Course 300 – Fundamentals of Mass Appraisal within the first four years of assuming the office. All certificate holders must obtain 60 hours of approved continuing education within each four year period.

## Software/Mapping

Saline County Assessor's office utilizes the CAMA system, MIPS Assessment. The Marshall & Swift costing manuals are used to estimate the replacement costs of the residential, commercial and agricultural improvements during the reappraisal process.

The office maintains a cadastral mapping system for name changes, property splits and new subdivisions. The cadastral maps are dated 1984. Saline County has also implemented a GIS mapping program in 2003.

Saline County is working with EagleView (Pictometry) to prepare to have new imagery flown during spring 2025. At this time, the resolution has not been determined.

## **2023 Assessment Actions for 2024 Tax Year**

### **Residential:**

For 2024, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

We conducted a thorough sales verification and analysis process of all eight communities within the county. This analysis is completed by compiling residential sales that have occurred during the two year study period (10/1/2021 – 9/30/2023) as established by the Nebraska Dept. of Revenue. Through this analysis, it was determined that a percentage adjustment was needed on the improvements in various communities to comply with the statutory measures of value. Crete +10%, Dorchester +5%, Friend +5%, Swanton +35%, Tobias +24%, Western +15%, Wilber +15% and Rural Residential +33%. The remaining communities were affirmed and unchanged.

Permits are inspected by office staff/listers. Entered and review by office staff/listers and reviewed by the Assessor.

Sales reviews are completed by the Assessor.

### **Commercial:**

We completed all pick up work of new improvements on commercial properties. Permits were completed by Stanard Appraisal, Inc. Information was entered by Assessor and reviewed by Assessor and Stanard Appraisal, Inc.

We conducted a thorough sales verification and analysis process of all eight communities within the county. This analysis is completed by compiling commercial sales that have occurred during the three year study period (10/1/2020 – 9/30/2023) as established by the Nebraska Dept. of Revenue. Through this analysis, it was determined that all commercial properties were in compliance, therefore, all values were affirmed and unchanged.

Sales reviews are completed by the Assessor.

### **Agricultural:**

For 2024, we completed all pickup work of new construction and any remodeling of properties. This includes, but is not limited to new construction, additions, alterations, updating or tearing down structures.

Land classification adjustments were made when reported by land owner, local Natural Resource Districts (NRD) or observed by office staff. Farm Service Agency (FSA) maps were requested of the land owner when adjustments were recognized for accurate classifications.

The Assessor conducted a thorough analysis of agricultural sales by land classification groups and market areas. This analysis is completed by compiling agland sales that have occurred during the three year study period (10/1/2020 – 9/30/2023) as established by the Nebraska Dept. of Revenue. Each qualified sale is placed into the respective market area based on location of the property. The sales are then broken down into acres within the respective land classifications. Each market area is tested by itself to determine if it falls between the statutory guidelines. The three market areas are then compiled into one final spreadsheet to determine if “county-wide” we still fall within the statutory guidelines and if there is a need for change. For 2024, this analysis showed that various classes of dry needed to be increased by +15%, various classes of irrigated needed to be increased by 12% and grass land should be increased by +10% in market area 1. Further analysis shows that grass land should be increased by +10% also in market areas 2 and 3.

Area 1: Dry land class 1D1 and 1D increased from 3600/acre to 4100/acre. 2D1 and 2D increased from 3500/acre to 4025/acre. 3D1 and 3D increased from 3300/acre to 3795/acre. 4D1 and 4D increased from 3150/acre to 3625/acre. Irrigated land classes 1A1 and 1A increased from 4700/acre to 5265/acre. 2A1 and 2A increased from 3850/acre to 4310/acre. 3A1 and 3A increased from 3800/acre to 4255/acre. 4A1 and 4A increased from 3650/acre to 4090/acre. Grass land classes 1G1 and 1G increased from 1815/acre to 1995/acre. 2G1 and 2G increased from 1795/acre to 1975/acre. 3G1 increased from 1750/acre to 1925/acre. 3G increased from 1550/acre to 1705/acre. 4G1 increased from 1525/acre to 1675/acre. 4G increased from 1425/acre to 1565/acre.

Area 2: Irrigated land class 1A1 and 1A remained at 5700/acre. 2A1 remained at 5600/acre. 2A remained at 5500/acre. 3A1 remained at 5100/acre. 3A remained at 4900/acre. 4A1 remained at 4500/acre. 4A remained at 4300/acre. 1D1 remained at 3700/acre. 1D remained at 3600/acre. 2D1 remained at 3550/acre. 2D remained at 3450/acre. 3D1 remained at 3300/acre. 3D and 4D1 remained at 3200/acre. 4D remained at 3150/acre. Grass land classes 1G1 and 1G increased from 1815/acre to 1995/acre. 2G1 and 2G increased from 1795/acre to 1975/acre. 3G1 increased from 1750/acre to 1925/acre. 3G increased from 1550/acre to 1705/acre. 4G1 increased from 1525/acre to 1675/acre. 4G increased from 1425/acre to 1565/acre.

Area 3: Irrigated land classes 1A1 remained at 6200/acre. 1A and 2A1 remained at 6085/acre. 2A remained at 6020/acre. 3A1 remained at 5745/acre. 3A and 4A1 remained at 5015/acre. 4A remained at 4785/acre. Dry land classes 1D1 and 1D remained at 3870/acre. 2D1 remained at 3555/acre. 2D remained at 3510/acre. 3D1 remained at 3445/acre. 3D and 4D1 remained at 3400/acre. 4D remained at 3250/acre. Grass land classes 1G1 and 1G increased from 1815/acre to 1995/acre. 2G1 and 2G increased from 1795/acre to 1975/acre. 3G1 increased from 1750/acre to 1925/acre. 3G increased from 1550/acre to 1705/acre. 4G1 increased from 1525/acre to 1675/acre. 4G increased from 1425/acre to 1565/acre.

## **Assessment Plan for Residential Properties**

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office. With the additional tools of ConnectExplorer and ConnectAssessment, the office plans to utilize these programs to determine areas of new construction.

The office will continue to review and analyze the real estate transactions.

### **2024 work for 2025 Assessment year**

The Saline County Assessor's office has contracted with MIPS to complete the on-site inspections/analysis of the residential properties of DeWitt, Tobias and Wilber. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. A lot study will be completed for DeWitt, Tobias and Wilber. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value. Monies for this service has been placed in the updated budget request.

Also included in the above contract is the on-site inspection/analysis of the residential properties in Crete. At this time, the plan is to begin the on-site inspections of the properties, but that the analysis and values may not be completed until 2026. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. A lot study will be completed for Crete. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value. Monies for this service has been placed in the updated budget request.

We will complete the on-site inspections/reviews of the Rural Residential properties and rural cabins. A lot study will be completed for the Rural Residential. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **2025 work for the 2026 Assessment year**

If not already completed for 2025, we will complete the on-site inspection/analysis of the residential properties in Crete. A lot study will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be completed and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **2026 work for the 2027 Assessment year**

In 2026, we will begin an on-site inspection/review of properties in Swanton and Western. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value. It is currently planned to have this work also contracted out with MIPS to assist with the reappraisal.

### **Assessment Plan for Commercial Properties**

The Saline County Assessor's office will continue to work with the local communities in regards to obtaining building permits on new construction/remodel or destruction of improvements. The Assessor's office also obtains building permits from Saline County Planning/Zoning office.

The office will continue to review and analyze the real estate transactions.

### **2024/2025 work for the 2026 Assessment year**

With the continued need for commercial appraisal experience, the Saline County Assessor's office has contracted with Stanard Appraisal, Inc to complete the on-site inspections/analysis of Crete commercial properties as well as all of the industrial properties in Saline County. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed. Updated Marshall & Swift costing will be implemented on the improvements. A sales study will be done and adjustments in

the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **2027 work for the 2028 Assessment year**

With the continued need for commercial appraisal experience, the Saline County Assessor's office will plan to contract with a licensed appraisal service to complete the on-site inspections/analysis of DeWitt, Swanton, Tobias and Western commercial properties. The on-site inspection includes using the current property record card to verify measurements, classifications and conditions of existing improvements. If a discrepancy is found, a new measurement will be taken and noted. New improvements will be listed and items removed will be noted that they are gone. New photos will be taken. Lot studies will be completed, updated Marshall & Swift costing will be implemented on the improvements. As sales study will be done and adjustments in the economic depreciation will be applied, if found it is needed to maintain an acceptable level of value.

### **Assessment Plan for Agricultural Properties**

The Saline County Assessor's office annually reviews all agricultural land sales to establish market values for agricultural land. In the review of the sale, the Assessor makes the final determination of which sales are considered arms-length transactions. This information is gathered by the agricultural questionnaire or phone call to the seller, agent or buyer. Analysis is completed in each market area on land value groups (LVG's) to determine if there are any needs for value adjustments in the LVG's. Adjustments are made to values when our analysis shows the median outside of the acceptable range.

Analysis is also completed within each market area to determine if the boundary lines are still reliable.

Saline County currently has three market agricultural market areas. Market Area 1 is predominantly dryland, as irrigation is not feasible in the area. The topography is rolling. Market Area 2 has similar topography to area 1, but ground water is available for irrigation. Market Area 3 is the flattest area of the county and irrigation is accessible.

Saline County will continue identifying Conservation Reserve Program (CRP) ground in the county, by writing follow-up letters to taxpayers who have been identified as having previous CRP contracts with the Farm Service Agency (FSA). A questionnaire will be included asking that the taxpayer provide locations, numbers of acres and contract dates that have been renewed or removed from the program. Maps will also be requested. After receiving the requested information, this data will be entered into a spreadsheet to track information being returned.

Acres that have been reported and entered into the GIS program will be implemented into the computer assisted mass-appraisal system (CAMA). A market analysis of arms-length sales will

be completed in each market area. Adjustments will be made to value when our analysis shows the median outside of the acceptable range.

## **Responsibilities**

### **Other functions performed by the assessor's office, but not limited to:**

#### **Prepare annually and file the following Administrative Reports**

- Approve/deny applicants of the Beginning Farmer Exemption (Feb 1)
- Aircraft Information Report (Feb 1)
- Make recommendation on Permissive Exemption applications (Form 451) to the County Board of Equalization (March 1)
- Notify governmental subdivisions of intent to tax property not used for public purpose and not paying in lieu of tax (March 1)
- County Abstract of Assessment for Real Property (March 19)
- Annual Assessed Value Update (March 19)
- Assessor Survey (March 19)
- Amended Homestead Exemption Summary Certificate (May 30)
- Certify completion of real property assessment roll (June 1) & publish in newspaper (June 6)
- Send notice of valuation change to owner of record (as of May 20) of any property whose value increased or decreased (May 31)
- Amend/re-certify Abstract of Assessment, if changes were ordered by TERC (June 5)
- Prepare 3 year plan of assessment (June – July)
- File 3- year plan of assessment with the County Board of Equalization (July 31)
- Reviews the ownership/use of all cemetery real property and reports to the County Board of Equalization (August 1)
- Certification of Values to Political Subdivisions (August 20)
- School District Taxable Value Report (August 20)
- Homestead Exemption Certification of Average Assessed Value of Single-Family Residential property (September 1)
- Complete/certify the tax list (real and personal) and deliver to the county treasurer (November 22)
- Homestead Exemption Tax Loss (November 30)
- Personal Property Tax Loss (November 30)
- Certificate of Taxes Levied Report (December 1)

**Homestead Exemptions** – Homestead Exemption applications are accepted in the office from February 2<sup>nd</sup> through June 30<sup>th</sup>.

**Personal Property** – All depreciable tangible personal property which is used in a trade or business for the production of income, and has a determined life of longer than 1 year, is subject to personal property tax.

Nebraska Personal Property returns are accepted in the office mid-January through May 1<sup>st</sup>, without penalty. Returns filed between May 2<sup>nd</sup> and June 30<sup>th</sup> receive a 10% penalty. Returns filed after June 30<sup>th</sup> receive a 25% penalty.

**Permissive Exemptions** – Permissive Exemption applications are filed in our office November 15 through December 31<sup>st</sup>.

**Taxable Governmental Owned Property** – Annual review of government owned property not used for public purpose, sent notices of intent to tax, etc.

**Centrally Assessed Properties** – Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax lists.

**Tax Districts and Tax Rates** – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

**Tax Lists** – Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

**Tax List Corrections** – Prepare tax list correction documents for the County Board of Equalization's approval.

**County Board of Equalization (CBOE)** – Attend CBOE meetings including meetings for valuation appeals. Prepare documentation for meetings, post meeting notifications in county newspapers, mail final CBOE decisions. When possible, physically review properties that have filed valuation appeals.

**Tax Equalization and Review Commission (TERC) Appeals** – Prepare the information and attend the taxpayer appeals before TERC. Testify in defense of the county's valuation. When possible, physically review properties that have filed valuation appeals.

**Tax Equalization and Review Commission (TERC) Statewide Equalization** – Attend hearings if applicable to the county, testify in defense of the county's valuations, and to implement TERC's orders.

**Tax Increment Financing (TIF)** – Establish and maintain TIF district boundaries for tax billing.

**Rent-Restricted Housing Projects** – Annual review of rent-restricted housing projects filed with the Department of Revenue. Review and analyze the income and expense statements forwarded by the projects. Set valuation of projects using the capitalization rate established by the Rent-Restricted Housing Project Valuation Committee along with the information provided by the housing projects.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

*Brandi Kelly*

*June 15, 2024*

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Brandi Kelly, Saline County Assessor

3 Year Plan - Submitted June 2024

TOWN

		2024	2025	2026	2027	2028
Crete	2020	Crete Res 2026				
Crete	2020	Crete Comm 2026				
DeWitt	2018	DeWitt 2025				
DeWitt	2022				DeWitt 2028	
Dorchester	2022				Dorchester 2028	
Dorchester	2023					Dorchester 2029
Friend	2023					Friend 2029
Friend	2023					Friend 2029
Swanton	2021			Swanton 2027		
Swanton	2022				Swanton 2028	
Tobias	2018	Tobias 2025				
Tobias	2022				Tobias 2028	
Western	2021			Western 2027		
Western	2022				Western 2028	
Wilber	2018	Wilber 2025				
Wilber	2023					Wilber 2029
BRL	2022				BRL 2028	
Cabins	2017-2018	Cabins 2025				
Rural Residential	2017-2018	Rural Residential 2025				
Ag Improvements	2017-2018	Ag Improvements 2025				
Industrials	2020	Industrials 2026				

- COMMERCIAL
- RESIDENTIAL
- INDUSTRIAL



File with the County Assessor on or before May 1, or a penalty will be assessed.

# Personal Property Return

## Nebraska Net Book Value

\* Attach all supporting schedules

Tax Year	2024
County Name	SALINE

Please complete this return and file with the county assessor's office. Your county assessor does require a copy of your federal depreciation worksheet, if applicable.

Name and Mailing Address of Property Owner  <b>CZECH'ERD FLAG BAR % JUNE WINKLER PO BOX 178 WILBER, NE 68465</b> 	Telephone Number <b>402-821-7165</b>	Schedule Number <b>760144368</b>	PIN# <b>76849</b>
	Property Type <b>Commercial</b>	Tax District & Precinct/Township <b>10 WILBER CITY 76-0082</b>	
	Legal Description and / or Address of Property (if different than Mailing)		

Totals	Taxable Value	
1 Commercial and industrial property total (from schedule) . . . . .	1	1,178
2 Agricultural machinery and equipment total (from schedule) . . . . .	2	
3 TOTAL TAXABLE VALUE before exemptions (total of lines 1 and 2) . . . . .	3	1,178

Describe any leased or consigned property in your custody, and list the name and address of the lessor or owner.	
Description of Property	Name and Address of Lessor or Owner
SENT 2005 SIGNED SCHEDULE SENT COPY WITH A NEW 2006 SCHEDULE TO SIGN AND A NOTE EXPLAINING 02/13/2006 / BUSINESS EQUIPMENT/LIZ'S BAR BOUGHT BY JUNE WINKLER	ORIGINAL MAILED <u>1/12/2024</u> 2ND ATTEMPT <u>5/31/2024</u> 3RD ATTEMPT _____

Under penalties of law, I declare that I have examined this return, including any attached schedules, and to the best of my knowledge and belief, it is correct and complete.

*Business sold 4/5/24.*

**sign here**

<u><i>June M Winkler</i></u> Signature of Property Owner and Title	<u>6/15/24</u> Date	<u>402-821-7165</u> Daytime Phone Number	<u>flagbug@yahoo.com</u> Email Address
_____ Signature of Preparer	_____ Date	_____ Daytime Phone Number	_____ Email Address

For County Assessor's Use Only	
Depreciation Worksheet Reviewed  Date: _____ Initials: _____	PENALTY <input checked="" type="checkbox"/> 10% <input type="checkbox"/> 25%
Total personal property value exempted under Beginning Farmer Tax Credit Act  \$ _____	

Return to: SALINE COUNTY ASSESSOR, 204 S HIGH ST, PO BOX 865, WILBER NE 68465

<u><i>Daryl Clark, Clerk</i></u> Signature of County Assessor	<u>6-24-24</u> Date
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IMPORTANT: 2024 Personal Property Filing Online 760144368-76849

Personal Property Schedule Filing is now available online at:  
[www.personalpropertyonline.us](http://www.personalpropertyonline.us)

Using the Schedule and PIN Numbers, go to the web address shown above, and follow the online directions to file your 2024 Personal Property Schedule and Federal Depreciation Worksheet. Deadline for online filing is May 1st, 2024.  
**Penalties will be assessed on all personal property returns not filed by May 1st, 2024**

*mailed copies*



# Notice of Penalty and Interest on Personal Property

Name Czech'erd Flag Bar % June Winkler			
Street or Other Mailing Address PO Box 178			
City Wilber	State NE	Zip Code 68465	County Name Saline

Your 2024 Personal Property Return was received on the 24 day of June, 2024.

Pursuant to Neb. Rev. Stat. § 77-1229, the last date for filing a personal property return with the county assessor is May 1 of each year.

Pursuant to Neb. Rev. Stat. § 77-1233.04, the following penalty has been applied:

- 10% of the tax due on the value added after May 1 and on or before June 30 of the year the property was required to be reported; or
- 25% of the tax due on the value added on or after July 1 of the year the property was required to be reported.

If applicable, interest will be assessed on both the tax and the penalty from the date of delinquency of the tax, at the statutory rate of 14%, until paid. The date of delinquency is stated on your personal property tax statement.

If you have any questions regarding this notice, please contact the Saline County Assessor's office at 402-821-2588.

sign  
here

Brandi Kelly  
Signature of County Assessor

6/28/24  
Date

## Instructions

**Appeal Rights and Procedures.** If you wish to protest the penalties and interest imposed, you must file a written protest with the county board of equalization within 30 days of the date of this notice. The action of the county board of equalization, in an appeal of the penalties imposed, is limited to correcting penalties which were wrongly imposed or incorrectly calculated. The county board of equalization has no authority to waive or reduce any penalty which was correctly imposed and calculated. If you do not file a protest in a timely manner, this penalty and interest assessment is final, due, and owing.

	A	B	C	D	E	F	G	H	I	J
1	<b>COUNTY BOARD OF EQUALIZATION NOTICE</b>									
2	<b>July 9, 2024</b>									
3		<b>PARCEL #</b>	<b>DIST #</b>	<b>OWNERS NAME</b>	<b>LEGAL DESCRIPTION</b>	<b>REASON FOR ADJUSTMENT</b>	<b>2023 VALUE</b>	<b>2024 VALUE BEFORE</b>	<b>2024 VALUE AFTER</b>	<b>VALUATION CHANGE</b>
4	1	760148777	55	Saline County	Crete Prct W 50' of the N 1190' of the NW 1/4 NW 1/4 Sec 26-8-4 1.33 acres	Property was purchased from a taxable entity 6/5/2024. Now exempt property as purchased prior to 2024 levy date. (REG 40-007.01)	0	6,100	0	-6,100
5										0
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										-6,100

**MOSER ACCOUNTING and TAX SERVICE**

**Mary B Moser**

**1316 Main Ave**

**Crete, NE 68333**

**Phone: (402) 826-2155**

**[moseracc@yahoo.com](mailto:moseracc@yahoo.com)**

June 20<sup>th</sup>, 2024

Saline County Board of Equalization

I would like to get on the agenda for Tuesday June 25<sup>th</sup> to visit with you about the attached case which I have taken to TERC for reconsideration. Case 22C-0224

After watching the video on January 9<sup>th</sup>, I don't believe the assessor gave an accurate accounting of what happened the day they came to inspect the property at 1302 Main, Crete, NE.

I am asking for a settlement of the same value as was placed on the property for 2023 and 2024. This would drop the case at TERC and would save all of us a lot of time and effort to arrive at the same conclusion. I am not sure if this is something the county attorney could be involved in, but I have settled in Lancaster county directly through the county assessor on some of my cases.

Please let me know if I can get on the Agenda for this date or the following Saline County Board of Equalization meeting.

Mary B Moser

BEFORE THE NEBRASKA TAX EQUALIZATION

AND REVIEW COMMISSION

Mary B Moser

APPELLANT

-vs-

SALINE COUNTY BOARD OF

EQUALIZATION

APPELLEE

22C-0224

MOTION TO RECONSIDER

I, Mary B Moser appellant, of Hallam, NE, with property in Saline County, Nebraska, is requesting of the Commission to reconsider its findings and order in the above captioned case. I am requesting a panel rehearing of Case 22c-0224.

1. I, Mary B Moser am asking for a motion to reconsider this case based on the following facts that I was not made aware of until the TERC case 22C 0224 was held June 14, 2023. These were in an appraiser Daryl Standard's file that I was not given access to until the day we went to the TERC hearing. Facts are as follows and may be noted on the TERC decision.
  1. The saline county assessor and hired appraiser made the assumption that there was HVAC and improvements made in this property that did not happen. There was an open permit they said from the City of Crete for remodeling when in fact this permit was just to move a hot water heater out of an apartment hallway to make it legal to rent. Permit was closed in 2020.
  2. They made this decision because they said I would not allow them to see the building. This also was not true. They came in unannounced prior to this case and asked to see the building. I told them they could see everything except the apartments as the tenants would need a 24-hour notice which is a law. I even told them to go upstairs and see the hallway leading to the apartments. The lower level of the building is commercial property, and they were allowed to see whatever they needed to in the open area of the building. One of the businesses is New Beginnings which is a non-profit thrift store that one to the board of equalization members is an officer of.
  3. The age of the building was 50 years off which evidentially TERC did not read in the history that I showed of the building. Much of the basement is not usable as it is dirt, and the walls are deteriorating. This was changed in the 2023 valuation and did add depreciation to the building.

depreciation to the building.

4. The building has only one portion that has heat and air. The rest of the entire building is heated by plug in wall heaters and window AC. This could have easily been seen by looking at the outside of the building without gaining access to the apartments.

5. After the TERC hearing on June 14th, the county assessors went through the entire building after giving me time to give the proper notice to the tenants. They agreed with my value and the Saline County Board of Equalization lowered the property value to 159,610 from 260,740 for 2023 and 2024. All of the documentation is attached.

6. I have visited with some of the Saline County Board of Equalization about this and hope to attend the next meeting to ask for a settlement on this case to save having to go to a 3 party TERC hearing.

2. The purpose of this reconsideration is because there is not time to meet with the County Board of Equalization before the appeal and motion to reconsider to TERC is due. I was not made aware of the public hearing on January 9th, 2024 denying the Motion to Dismiss so couldn't plead my case and did not know the reason for denying it even though they knew the value was wrong. "They just wanted to see how it would play out". This quote is from the recording on Saline County Facebook page.

STATE OF NEBRASKA

COUNTY OF SALINE

SUBSCRIBED AND SWORN TO BEFORE

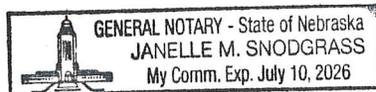
ME, on the 18 day of June, 2024

Signature Janelle M. Snodgrass  
(Seal)

NOTARY PUBLIC

My Commission expires:

July 10, 2026



Mary B Moser  
(Signature)

Mary B Moser

Commercial July 13th @ 9:00 am

File with the County Clerk (See Instructions)

# Property Valuation Protest and Report of County Board of Equalization Action

County Name  
Saline

FORM  
422

Complete a separate protest form for each parcel.

<b>Name and Mailing Address of Person Filing Protest</b>		Protest Number <b>2023-16</b>	Filed <b>JUN 21 2023</b>
Name Mary B Moser		<b>Protested Valuation 20</b>	<b>Requested Valuation (Required)</b>
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ 25005	Land \$ 25005
Street or Other Mailing Address 6800 W Panama Rd		Buildings \$ 235735	Buildings \$ 125600
City, Town, or Post Office Hallam	State NE	Zip Code 68333	Total Land and Buildings \$ 260740
Property Identification Number 760006709	Phone Number (402) 826-2155	Personal Property \$ 0	Personal Property \$ *5320
Email Address moseracc@yahoo.com		Reasons for requested valuation change (Required) (Attach additional pages if needed.) County assessor has an HVAC system in the entire unit when there is only one system in the retail portion * Property is also valued with personal property added which is not worth the original price. Comparable properties are selling for much less than this property but not being used. Supposed permits for renovation are open that need resolved. Date built is also 1879 not 1924. Haunted sitings.	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) Crete City Bal of Lot 13 and all of Lot 14 Blk 128			

sign here

  
Signature of Person Filing Protest

6/21/2023  
Date

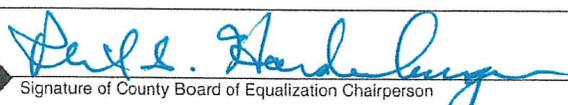
<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (If applicable)</b>
After on-site interior inspection on 6/27/23, conversation with owner, recommend to correct HVAC on upstairs + main level. Recommend to adjust cost of basement square footage due to dirt floors + wall issues.	Land 25,005 Building 134,605 Total 159,610

<b>Decision of County Board of Equalization for Assessment Year 20</b> <u>23</u>									
Basis for Action Taken (County Board of Equalization Chairperson)									
After inspection and review, I move to lower the value due to the condition of the property.	<table border="1"> <tr><td>Land</td><td>\$ 25,005</td></tr> <tr><td>Buildings</td><td>\$ 134,605</td></tr> <tr><td>Total Land and Buildings</td><td>\$ 159,610</td></tr> <tr><td>Personal Property</td><td>\$</td></tr> </table>	Land	\$ 25,005	Buildings	\$ 134,605	Total Land and Buildings	\$ 159,610	Personal Property	\$
Land	\$ 25,005								
Buildings	\$ 134,605								
Total Land and Buildings	\$ 159,610								
Personal Property	\$								

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

  
Signature of County Board of Equalization Chairperson

July 20, 2023  
Date

**County Clerk Certification**

Date the Protest was Heard July 13, 2023	Date of the Decision July 18, 2023	Date Notice of Decision was Mailed to Protestor July 21, 2023
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on July 21, 2023.

  
Signature of County Clerk

July 21, 2023  
Date

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW  
COMMISSION**

MARY B. MOSER  
APPELLANT,

CASE NO: 22C 0224

V.

SALINE COUNTY BOARD OF  
EQUALIZATION,  
APPELLEE.

DECISION AND ORDER  
AFFIRMING THE DECISION  
OF THE SALINE COUNTY  
BOARD OF EQUALIZATION

**I. BACKGROUND**

1. The Subject Property is an improved commercial parcel in Saline County, parcel number 760006709.
2. The Saline County Assessor (the County Assessor) assessed the Subject Property at \$260,740 for tax year 2022.
3. Mary B. Moser (the Taxpayer) protested this value to the Saline County Board of Equalization (the County Board) and requested an assessed value of \$177,695 for tax year 2022.
4. The County Board determined that the taxable value of the Subject Property was \$260,740 for tax year 2022.
5. The Taxpayer appealed the determination of the County Board to the Tax Equalization and Review Commission (the Commission).
6. A Single Commissioner hearing was held on June 14, 2023, at the Tax Equalization and Review Commission Hearing Room, Nebraska State Office Building, Lincoln, Nebraska, before Commissioner James D. Kuhn.
7. Mary B. Moser was present at the hearing for the Taxpayer.
8. Brandi Kelly (the Assessor) was present for the County Board.

## II. APPLICABLE LAW

9. All real property in Nebraska subject to taxation shall be assessed as of the effective date of January 1.<sup>1</sup>
10. The Commission's review of a determination of the County Board of Equalization is de novo.<sup>2</sup>
11. When considering an appeal, a presumption exists that the "board of equalization has faithfully performed its official duties in making an assessment and has acted upon sufficient competent evidence to justify its action."<sup>3</sup> That presumption "remains until there is competent evidence to the contrary presented, and the presumption disappears when there is competent evidence adduced on appeal to the contrary. From that point forward, the reasonableness of the valuation fixed by the board of equalization becomes one of fact based upon all the evidence presented. The burden of showing such valuation to be unreasonable rests upon the taxpayer on appeal from the action of the board."<sup>4</sup>
12. The order, decision, determination, or action appealed from shall be affirmed unless evidence is adduced establishing that the order, decision, determination, or action was unreasonable or arbitrary.<sup>5</sup>
13. Proof that the order, decision, determination, or action was unreasonable or arbitrary must be made by clear and convincing evidence.<sup>6</sup>

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<sup>1</sup> Neb. Rev. Stat. § 77-1301(1) (Cum. Supp. 2020).

<sup>2</sup> See Neb. Rev. Stat. § 77-5016(8) (Reissue 2018), *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 286, 753 N.W.2d 802, 813 (2008). "When an appeal is conducted as a 'trial de novo,' as opposed to a 'trial de novo on the record,' it means literally a new hearing and not merely new findings of fact based upon a previous record. A trial de novo is conducted as though the earlier trial had not been held in the first place, and evidence is taken anew as such evidence is available at the time of the trial on appeal." *Koch v. Cedar Cty. Freeholder Bd.*, 276 Neb. 1009, 1019, 759 N.W.2d 464, 473 (2009).

<sup>3</sup> *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 283, 753 N.W.2d 802, 811 (2008).

<sup>4</sup> *Id.* at 283-84.

<sup>5</sup> Neb. Rev. Stat. § 77-5016(9) (Reissue 2018).

<sup>6</sup> *Omaha Country Club v. Douglas Cty. Bd. of Equal.*, 11 Neb. App. 171, 174-75, 645 N.W.2d 821, 826 (2002).

14. A Taxpayer must introduce competent evidence of actual value of the Subject Property in order to successfully claim that the Subject Property is overvalued.<sup>7</sup>
15. The Commission's Decision and Order shall include findings of fact and conclusions of law.<sup>8</sup>

### III. FINDINGS OF FACT & CONCLUSIONS OF LAW

16. The Taxpayer stated there was a large increase in value from the 2020 tax year to the 2021 tax year and feels the increase was based on the recent purchase price of the Subject Property.
17. The Taxpayer stated there is a retail store on the main floor, three apartments on the second floor with no HVAC, and a basement that has a partially dirt floor. The Taxpayer asserts the age of the Subject Property is inaccurate on the Property Record Files (PRF) and provided photos from the 1870's that depict the Subject Property in them. The Taxpayer stated the age of the Subject Property is 1872. The Taxpayer stated a one-hundred fifty-year-old building would require more maintenance than a new building, so a building that was built in 1872 should have more depreciation due to maintenance needs. The Taxpayer was unable to quantify this effect in the value of the Subject Property.
18. The Assessor provided three comparables for equalization showing the Subject Property is valued at \$30.22 per square foot and the comparables range in value from \$28.76 to \$32.46 per square foot. The Assessor provided three comparable sales showing the Subject Property was purchased for \$33.25 per square foot and the comparable sales ranging in value from \$29.29 to \$41.29 per square foot.

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<sup>7</sup> *Josten-Wilbert Vault Co. v. Bd. of Equal. for Buffalo Cty.*, 179 Neb. 415, 418, 138 N.W.2d 641, 643 (1965) (determination of actual value); *Lincoln Tel. and Tel. Co. v. Cty. Bd. of Equal. of York Cty.*, 209 Neb. 465, 468, 308 N.W.2d 515, 518 (1981) (determination of equalized taxable value).

<sup>8</sup> Neb. Rev. Stat. § 77-5018(1) (Reissue 2018).

19. The Taxpayer presented the PRF for a comparable property located at 1206 Main Avenue (1206 property). The 1206 property is a single-story building that sold for \$300,000 on 12/10/2020. The Taxpayer asserted the value for the 1206 property has not increased in value after date of purchase like the Subject Property did after the Taxpayer purchased it. The Taxpayer provided other comparable properties at 1230 & 1232 Main Avenue showing the purchase price was higher than the current assessment.
20. The Assessor stated there was a building permit for the Subject Property and assumed it was for remodel of the second-floor apartments. The Taxpayer stated the only thing done on the second floor was to move a water heater from the hallway to the attic. The PRF does not show that any value was added from the building permit.
21. The Commission does not have the evidence from the Taxpayer showing the Assessor's value of the Subject Property is in error, incorrect, or dis-equalized. The Taxpayer has not provided evidence of an alternate value that could be proven by using an accepted mass appraisal method or an independent appraisal.
22. The Taxpayer has not produced competent evidence that the County Board failed to faithfully perform its duties and to act on sufficient competent evidence to justify its actions.
23. The Taxpayer has not adduced clear and convincing evidence that the determination of the County Board is arbitrary or unreasonable and the decision of the County Board should be affirmed.

#### **IV. ORDER**

##### **IT IS ORDERED THAT:**

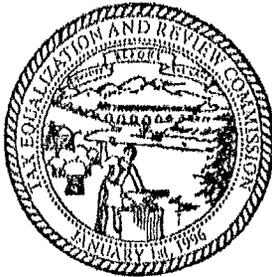
1. The decision of the County Board of Equalization determining the taxable value of the Subject Property for tax year 2022 is affirmed.

2. The taxable value of the Subject Property for tax year 2022 is:

Land	\$ 25,005
<u>Improvements</u>	<u>\$235,735</u>
Total	\$260,740

3. This Decision and Order, if no further action is taken, shall be certified to the Saline County Treasurer and the Saline County Assessor, pursuant to Neb. Rev. Stat. § 77-5018 (Reissue 2018).
4. Any request for relief, by any party, which is not specifically provided for by this Decision and Order is denied.
5. Each party is to bear its own costs in this proceeding.
6. This Decision and Order shall only be applicable to tax year 2022.
7. This Decision and Order is effective on May 24, 2024.

Signed and Sealed: May 24, 2024



  
James D. Kuhn, Commissioner

# Property Valuation Protest

FORM

## and Report of County Board of Equalization Action

422

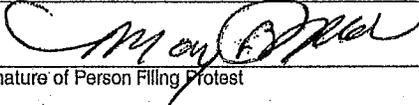
File with the  
County Clerk  
(See Instructions)

County Name  
SALINE

Complete a separate protest form for each parcel.

<b>Name and Mailing Address of Person Filing Protest</b>		Protest Number 2022-23	Filed JUL 05 2022 <sub>20</sub>
Name Bradley L and Mary B Moser		Protested Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Land \$ 25,005	Land \$ 25,005
Street or Other Mailing Address 6800 W Panama Rd		Buildings \$ 235,735	Buildings \$ 152,690
City, Town, or Post Office Hallam	State NE	Zip Code 68368	Total Land and Buildings \$ 260,740
Property Identification Number 076006709	Phone Number (402) 826-2155	Total Land and Buildings \$ 260,740	Total Land and Buildings \$ 177,695
Email Address moseracc@yahoo.com		Personal Property \$	Personal Property \$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) Crete City Bal of Lot 13 & All of 14 Blk 128		Reasons for requested valuation change (Required) (Attach additional pages if needed.) Building one block away sold for a similar price but continues to be valued at a lower price than it was bought for plus all of the improvements that were done to it. Comparable property is attached.	

sign  
here

  
Signature of Person Filing Protest

680-2022  
Date

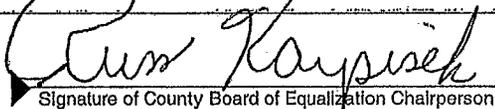
<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (If applicable)</b>						
After off-site review 7/5/22, commercial appraiser recommends no change.	<table> <tr> <td>Improvements</td> <td>235,735</td> </tr> <tr> <td>Land</td> <td>25,005</td> </tr> <tr> <td><u>Total</u></td> <td><u>260,740</u></td> </tr> </table>	Improvements	235,735	Land	25,005	<u>Total</u>	<u>260,740</u>
Improvements	235,735						
Land	25,005						
<u>Total</u>	<u>260,740</u>						

<b>Decision of County Board of Equalization for Assessment Year 20</b>	
Basis for Action Taken (County Board of Equalization Chairperson)  Accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range.	Land \$ 25,005
	Buildings \$ 235,735
	Total Land and Buildings \$ 260,740
	Personal Property \$
	\$

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

  
Signature of County Board of Equalization Chairperson

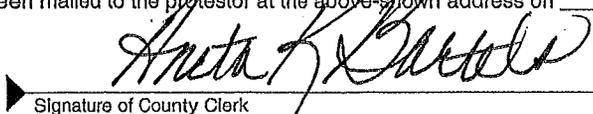
JUL 22 2022

Date

**County Clerk Certification**

Date the Protest was Heard JUL 14 2022	Date of the Decision JUL 19 2022	Date Notice of Decision was Mailed to Protestor JUL 25 2022
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above shown address on JUL 25 2022, 20.

  
Signature of County Clerk

JUL 25 2022

Date



# SALINE COUNTY ASSESSOR'S OFFICE

\*+760006709\* Real Property Record Card

2021 CBOE Protest  
Commercial appraiser recommend  
to adjust value based on  
income provided.  
2022 CBOE Protest - offer of  
interview on 7/5/22 and  
conversation with  
owner. No change  
Per commercial  
appraiser

Data Provided By: BRANDI KELLY County Assessor. Printed on 07/21/2021 at 10:02:49A

### Parcel Information

Parcel Number 760006709  
Map Number 3689-00-0-10100-128-0008  
Situs 1302 MAIN AVENUE  
Legal CRETE CITY BAL. OF LOT 13 & ALL OF  
14 BLK 128

### Ownership Information

Current Owner BRADLEY L & MARY B MOSER  
Address 6800 WEST PANAMA ROAD  
City ST. Zip HALLAM, NE 68368-  
Cadastral # 004-008-0095

### Current Valuation

Land Value 25,005  
Impr. Value 235,735  
Outbuildings  
Total Value 260,740  
Exemptions  
Taxable Value 260,740

### Assessment Data

District/TIF Fund 5  
School Base 76-0002 CRETE 2  
Affiliated Code  
Neighborhood 1800  
Greenbelt Area  
Greenbelt Loss

### Property Classification

Status 01 Improved  
Use 03 Commercial  
Zoning 03 Commercial  
Location 01 Urban  
City Size 04 5,001-12,000  
Lot Size 01 <10,000 sq. ft.

### Sales History

Date	Book/Page	Grantor	Price	Ownrshp. %
12/27/2019	443-464	MIGUEL D & ROSA CUBAS	320,000	
06/19/2003	319-891	JAMES R & KATHLEEN~J SUEP	130,000	
04/03/2002	306-532	JAMES R & KATHLEEN SUEPER	85,000	
07/15/1994	260-541	CHARLES J. & VIRLENE STAH	85,000	

### Multiple Owner Information

Owner's Name

### Boe Appeal History

Appeal #	Year	Appealed By	Status
2021-18	2021	MOSER/BRADLEY L & MA	BOARD VALUE

### Building Permits

Permit #	Date	Description	Amount
CPER1	07/22/2020	#B20-35 REMODEL	
CPER1	12/26/2019	B19-86 REPAIR FI	1,500
ADJ	11/16/2009	ROLL APP FILE TO	
CPER1	07/10/2008	B08-61 EGRESS S	1,500
CBOE	05/02/2008	CHANGE VALUE 6/0	

### Assessment Milestones

Year	Description	Class	Ex Code	Land	Impr.	Outbldg.	Total	Taxable
2018	CTL	2000		25,005	109,735		134,740	134,740
2017	CTL	2000		25,005	109,735		134,740	134,740
2016	CTL	2000		25,005	109,735		134,740	134,740
2015	CTL	2000		25,005	100,675		125,680	125,680
2014	CTL	2000		25,005	100,675		125,680	125,680

### Historical Valuation Information

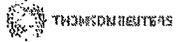
Year	Billed Owner	Land	Impr.	Outbldg.	Total	Exempt	Taxable	Taxes
2020	BRADLEY L & MARY B MOS	25,005	125,600		150,605		150,605	3,092.44
2019	MIGUEL D & ROSA CUBAS	25,005	111,930		136,935		136,935	2,856.70
2018	MIGUEL D & ROSA CUBAS	25,005	109,735		134,740		134,740	2,837.38
2017	MIGUEL D & ROSA CUBAS	25,005	109,735		134,740		134,740	2,827.24
2016	MIGUEL D & ROSA CUBAS	25,005	109,735		134,740		134,740	2,862.52
2015	MIGUEL D & ROSA CUBAS	25,005	100,675		125,680		125,680	2,707.36
2014	MIGUEL D & ROSA CUBAS	25,005	100,675		125,680		125,680	2,794.20
2013	MIGUEL D & ROSA CUBAS	25,005	104,835		129,840		129,840	3,044.62
2012	MIGUEL D & ROSA CUBAS	25,005	104,835		129,840		129,840	2,808.52
2011	MIGUEL D & ROSA CUBAS	25,005	104,835		129,840		129,840	2,846.90





# SALINE COUNTY ASSESSOR'S OFFICE

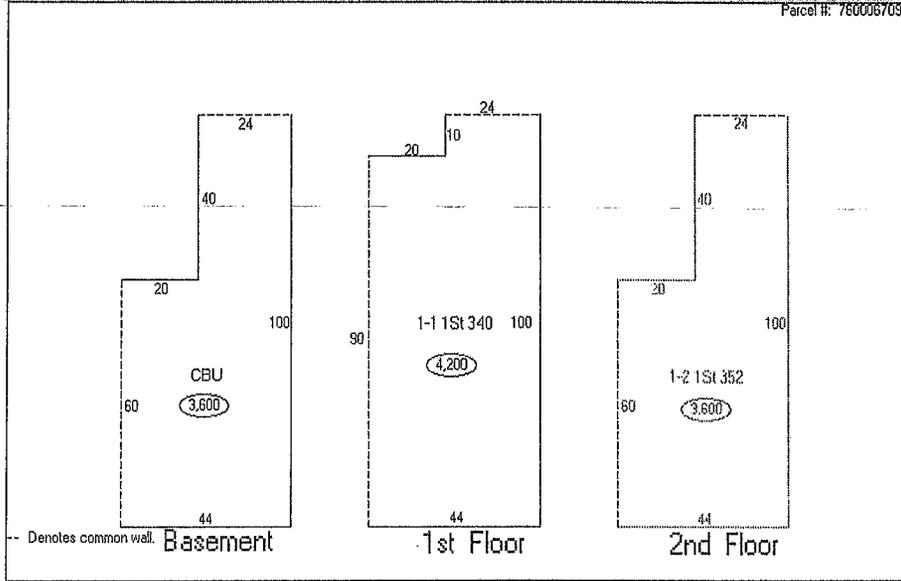
\*+760006709\* Commercial Property Record Card



Data Provided By: BRANDI KELLY County Assessor. Printed on 07/21/2021 at 10:02:57A

Parcel Information		Ownership Information	
Parcel Number	760006709	Current Owner	BRADLEY L & MARY B MOSER
Map Number	3689-00-0-10100-128-0008	Address	6800 WEST PANAMA ROAD
Situs	1302 MAIN AVENUE	City St. Zip	HALLAM, NE 68368-
Legal	CRETE CITY BAL. OF LOT 13 & ALL OF 14 BLK 128	Cadastral #	004-008-0095

Property Data			
Neighborhood	1800	Topography	LEVEL
Lot Width		Street	PAVED (HWY#33)
Lot Depth		Utilities	ALL
Units Buildable		Amenities 1	
Value Method	SF	Amenities 2	
		Number of Units	4763
		Unit Value	5.25
		Adjustment	
		Lot Value	25,005



Building Data														
Bldg.	Sec.	Code	Description	Year	Cls.	Qual.	Cond.	Area	Perm.	Stor.	Hght.	Sec. RCN	Phys. Func.	RCNLD
1	1	344	OFFICE BUILDING	1924	C	200	20	240	44	1	14	30,677	70%	9,205
1	1	353	RETAIL STORE	1924	C	200	20	3,960	231	1	14	329,828	70%	98,950
1	2	352	MULTI RESIDENCE	1924	C	200	20	3,600	246	1	12	281,772	56%	123,980
1			bsmt storage - min	1924				3,600				3,600		3,600

Cost Approach From Marshall & Swift		Potential Gross Income	
		Contract	Market
Total Building Area	7,800		
Total Building RCN	642,277	Vacancy & Collection Loss	
Total Refinements	3,600	Effective Income	
Total Replacement Cost New	645,877	Total Expenses	
Total Phys. & Func. Depreciation	(410,142)	Net Operating Income	
RCN Less Phys. & Func.	235,735	Capitalization Rate	10.50%
Economic Depreciation		Income Approach	
Accrued Economic depreciation		Final Value Reconciliation	260,740
Total RCN Less Depreciation	235,735		
Additional Lump Sums			
Land Value	25,005		
Total Cost Value	260,740		
Value Per Res Unit			
Value Per Sq. Ft.	33.43		

\*DATA USED FOR COST CALCULATIONS SUPPLIED BY MARSHALL & SWIFT which hereby reserves all right herein.

Commercial July 13th @ 9:00 am

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

County Name Saline

FORM 422

Name and Mailing Address of Person Filing Protest: Mary B Moser, 6800 W Panama Rd, Hallam, NE 68333. Protest Number: 2023-16. Filed: JUN 21 2023. Protested Valuation 20: Land \$25005, Buildings \$235735, Total \$260740. Requested Valuation (Required): Land \$25005, Buildings \$125600, Total \$150605. Reasons for requested valuation change: County assessor has an HVAC system in the entire unit when there is only one system in the retail portion...

sign here

Signature of Person Filing Protest: [Handwritten Signature]

Date: 6/21/2023

County Assessor's Recommendation: After on-site interior inspection on 6/27/23, conversation with owner, recommend to correct HVAC on upstairs + main level. Referee's Recommendation: Land 25,005, Building 134,605, Total 159,610.

Decision of County Board of Equalization for Assessment Year 2023: Basis for Action Taken: After inspection and review, I move to lower the value due to the condition of the property. Land \$25,005, Buildings \$134,605, Total Land and Buildings \$159,610, Personal Property \$.

Check One: [X] The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. [ ] Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Signature of County Board of Equalization Chairperson: [Handwritten Signature], Date: July 20, 2023

County Clerk Certification

Table with 3 columns: Date the Protest was Heard (July 13, 2023), Date of the Decision (July 18, 2023), Date Notice of Decision was Mailed to Protestor (July 21, 2023).

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on July 21, 2023.

Signature of County Clerk: [Handwritten Signature], Date: July 21, 2023

**SALINE COUNTY**  
2024 Real Estate Breakdown Report

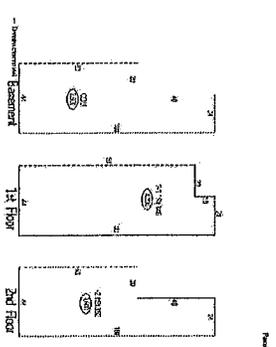
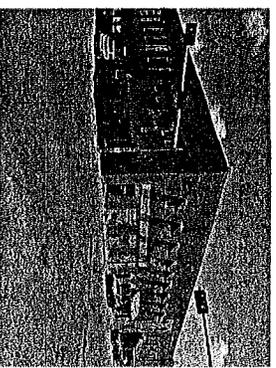
<b>Parcel ID</b>	760006709	<b>Legal</b>	CRETE CITY BAL. OF LOT 13 & ALL OF 14 BLK 128	<b>Card File</b>	760006709
<b>Owner</b>	MOSER, BRADLEY L & MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368	<b>Situs</b>	1302 MAIN AVENUE		

<b>County Area</b>	1800	<b>CRETE - COMMERCIAL HWY</b>	<b>Class Code</b>	01-03-03-01-04-01	<b>Value</b>	<b>Previous</b>	<b>Current</b>
<b>Neighborhood</b>	1800	<b>CRETE - COMMERCIAL HWY</b>	<b>State GEO</b>	3689-00-0-10-100-128-0008	<b>Dwelling</b>	134,605	134,605
<b>Location / Group</b>	4	<b>CRETE</b>	<b>Cadastral</b>	00004-00008-00095	<b>Improvement</b>	0	0
<b>Valuation / Group</b>	2	<b>CRT/MA2</b>	<b>Book / Page</b>	443 / 464	<b>Land / Lots</b>	25,005	25,005
<b>District</b>	5	<b>CRETE CITY</b>	<b>Sale Date</b>	12/27/2019	<b>Total</b>	159,610	159,610
<b>School</b>	76-0002		<b>Sale Amount</b>	320,000			

<b>Date Added</b>	Notes
01/08/2020	Bradley L. & Mary B. Moser, joint tenants with right of survivorship, per D443-464 filed on 12/30/19.
03/21/2019	2019 Crete Commercial Improvements increased 2%
02/24/2014	2014 Crete Commercial Reappraisal
06/09/2009	Rollled appraisal file to assessment file.
07/11/2008	2008 Crete Commercial Reappraisal
12/05/2003	MIGUEL D & ROSA CUBAS JT TEN. D319-891-892 6/19/2003
11/19/2002	03-29-02 RAYMOND QUITCLAIMED HIS INTEREST TO JAMES & KATHLEEN IN DEED 306-34/35, DATED 2-21-02 4-11-02 DEED 306-532 CLEARED UP THE CONTRACT BETWEEN SUEPERS & STAHLIT. CONTRACT WAS FROM 1994/THEREFORE NOT A GOOD SALE ACCORDING TO THE STATE.

<b>Model</b>	55 CRETE - COMMERCIAL HWY	<b>Method</b>	02 SqFoot	<b>Description</b>	LEVEL PAVED(HWY#33)	<b>ALL</b>	<b>Lot Size</b>	4,763,000	<b>Frontage</b>	0.000 N	<b>Spot Code</b>		<b>Cutoff</b>	15,840	<b>Value</b>	5,250	<b>Add (+/-)</b>	0	<b>Lot Value</b>	25,005	<b>Appr ID</b>	9589
<b>Sale Date</b>	12/27/2019	<b>Book</b>	443	<b>Page</b>	464	<b>Extend</b>		<b>Ownership History</b>	MOSER, BRADLEY L & MARY B CUBAS, MIGUEL D & ROSA SUEPER, JAMES R & KATHLEEN J	<b>Amount</b>	320,000 130,000 85,000											

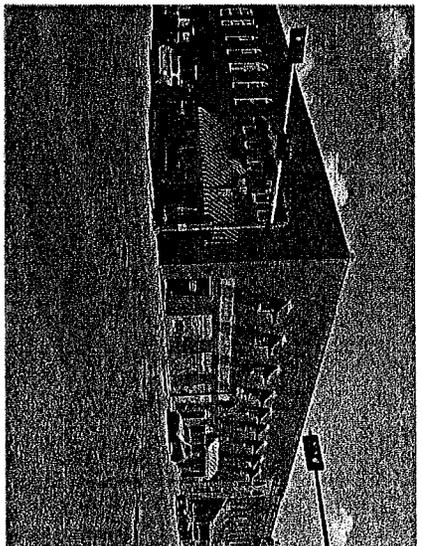
Year	Statement	District	Building	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax
2023	5963	5	134,605	0	25,005	159,610	0	159,610	2,846.60	0
2022	5760	5	235,735	0	25,005	260,740	0	260,740	5,155.36	0
2021	5746	5	235,735	0	25,005	260,740	0	260,740	5,193.68	0
2020	5605	5	125,600	0	25,005	150,605	0	150,605	3,092.44	0
2019	1596	5	111,930	0	25,005	136,935	0	136,935	2,856.70	0
2018	1613	5	109,735	0	25,005	134,740	0	134,740	2,837.38	0



**SALINE COUNTY**  
2024 Appraisal Property Record Card

Parcel ID 760006709 (9589)  
 Cadastral ID 00004-00008-00095  
 PAD Class Code 01-03-03-01-04-01  
 State GEO 3689-00-0-10100-128-0008  
 Owner  
 MOSER, BRADLEY L & MARY B  
 6800 WEST PANAMA ROAD  
 HALLAM, NE 68368  
 Situs  
 1302 MAIN AVENUE  
 Neighborhood 1800 - CRETE - COMMERCIAL HWY  
 District 5 - CRETE CITY  
 Legal  
 CRETE CITY BAL OF LOT 13 & ALL OF 14  
 BLK 128

**Property Valuation**  
 Valuation Method Cost Approach  
 Improvement 133,842  
 Land/Lot 25,005  
 Total 158,847 20.36/SqFt  
**Lot Information**  
 Lot Size LEVEL PAVED(HWY#33) ALL  
 Valuation Model CRETE - COMMERCIAL HWY  
 Valuation Method 02 Square Ft  
 Lot Value 25,005  
**Review Information**  
 06/27/2023 Inspect BK & DC  
 07/05/2022 Inspect D&B  
 01/20/2022 Entered DC



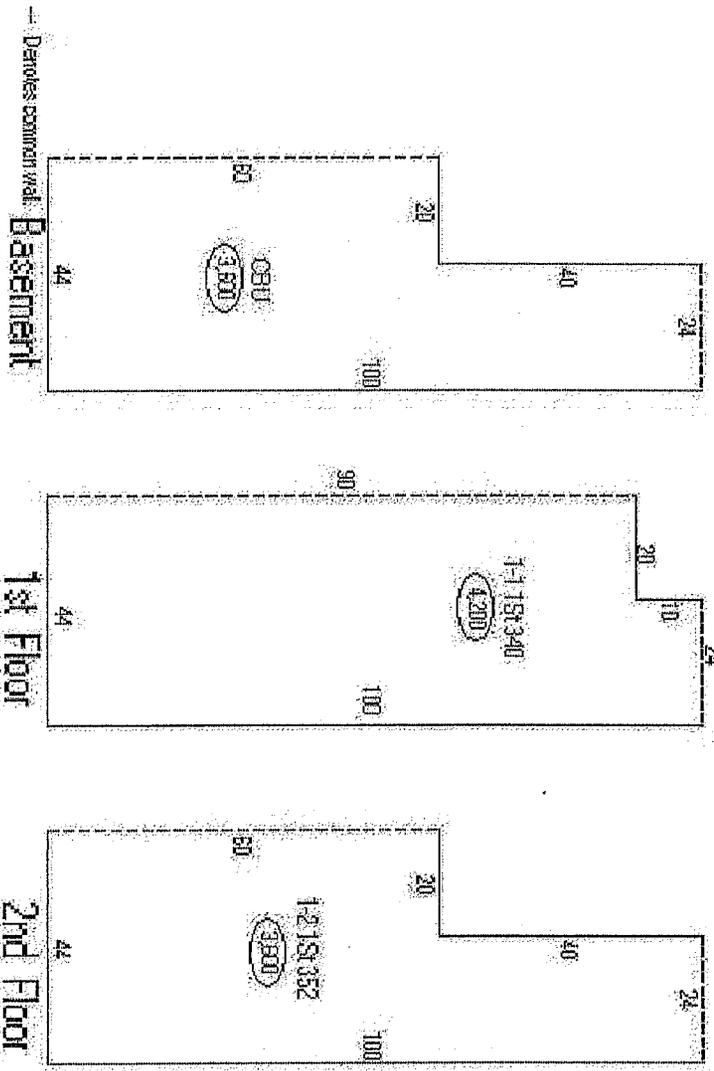
**Primary Image Information**  
 Image ID 2  
 Image Date 06/23/2023  
 File Name ConvertedPic.jpg  
 Description Converted Image

**Marshall & Swift Cost Approach (07/20/12)**  
 Total Building Area 7,800  
 Total Base Value 668,727  
 Modifier Value 0  
 Misc Improvements 480  
 Replacement Cost New 669,207  
 Phys/Func Depreciation Loss (535,365)  
 RCN Less Phys/Func 133,842  
 Economic Depreciation 0.000%  
 RCNLD 133,842  
 Depreciated Improvements 0  
 Outbuilding Value 0  
 Total Improvement Value 133,842  
 Land Value 25,005  
 Total Appraised Value 158,847 20.36/SqFt

**Income Approach**  
 Potential Gross Income (PGI) 0  
 Vacancy & Collection Loss 0  
 Vacancy & Collection Percent 0.00%  
 Miscellaneous Income 0  
 Effective Gross Income (EGI) 0  
 Total Expenses 0  
 Total Expenses Percent 0.00%  
 Net Operating Income (NOI) 0  
 Income Capitalization Rate 10.50  
 Indicated Value 0

Parcel ID	760006709	(9589)	Legal	Cadastral ID	00004-00008-00095
Owner	MOSER, BRADLEY L & MARY B		CRETE CITY BAL. OF LOT 13 & ALL OF 14	PAD Class Code	01-03-03-01-04-01
Situs	1302 MAIN AVENUE		BLK 128	State GEO	3689-00-0-10100-128-0008
Neighborhood	1800 - CRETE - COMMERCIAL HWY				

Parcel #: 760006709



Sequence	Code	Description	Base Area	Multiplier	Total Area
1	COMM	CBU	240	1.00	240
2	COMM	1-1 1st 340	3,960	1.00	3,960
3	COMM	1-2 1st 352	3,600	1.00	3,600
4	COMM	1st Floor	0	0.00	0
5	COMM	2nd Floor	0	0.00	0
6	COMM	Basement	0	0.00	0
<b>Total Building Area</b>			<b>7,800</b>		<b>7,800</b>

Parcel ID 760006709 (9589) Cadastral ID 00004-00008-00095 PAD Class Code 01-03-03-01-04-01 State GEO 3689-00-0-10100-128-0008 Owner MOSER, BRADLEY L & MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368 Situs 1302 MAIN AVENUE Neighborhood 1800 - CRETE - COMMERCIAL HWY District 5 - CRETE CITY Legal CRETE CITY BAL. OF LOT 13 & ALL OF 14 BLK 128		Building Image Information Image ID 0 Image Date File Name Description		Marshall & Swift Cost Approach Appraisal Zone 1002 Zone Description CRETE COMM Manual Date (07/2012) Base Cost 53.89 Wall Cost 22.72 HVAC Cost 0.00 Basement Cost 0.00 Total Base Cost 76.61 Total Area 3,600 Base Value 275,796 Misc Improvements 480 Modifier Value 0 Replacement Cost New 276,276 Physical Depreciation 80.0000% Functional Depreciation 0.0000% Depreciated Loss (80.0000%) 221,021 Depreciated Improvements 0 RCNLD 55,255	
<b>Building Data</b> Building ID 1 Sequence 1 Occupancy 1 352 - Multiple Res (Low Rise) 100 % Occupancy 2 Occupancy 3 Total Floor Area 3,600 Average Perimeter 246 Number of Stories 1 Average Wall Height 12.00 Year Built 1879 Effective Age 89		Construction Class C - Masonry bearing walls Rank 2.00 - Average Condition 2.00 - Fair Exterior Wall 100 % - Brick, Solid Heating/Cooling 100 % - No HVAC Roof Type Roof Cover		Basement Area 0 Basement Levels 0 Basement Finish Finish Code - 1 0 Finish Code - 1 Finish Code - 2 0 Finish Area - 2	
<b>Code</b> BSM bsmt storage - min CBD comm. bsmt. df		Year In Size 1879 480 1870 3120		Units 480 Unit Cost 1.00 Depreciation 0.0000% Value 480 3,120 .00 0.0000% Total Miscellaneous Improvements Value 480	

Parcel ID 760006709 (9589) Cadastral ID 00004-00008-00095 PAD Class Code 01-03-03-01-04-01 State GEO 3689-00-0-10100-128-0008 Owner MOSER, BRADLEY L & MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368 Situs 1302 MAIN AVENUE Neighborhood 1800 - CRETE - COMMERCIAL HWY District 5 - CRETE CITY Legal CRETE CITY BAL. OF LOT 13 & ALL OF 14 BLK 128		Building Image Information Image ID 0 Image Date File Name Description		Marshall & Swift Cost Approach Appraisal Zone 1002 Zone Description CRETE COMM Manual Date (07/2012) Base Cost 101.93 Wall Cost 38.84 HVAC Cost 0.00 Basement Cost 0.00 Total Base Cost 140.77 Total Area 240 Base Value 33,785 Misc Improvements 0 Modifier Value 0 Replacement Cost New 33,785 Physical Depreciation 80,000% Functional Depreciation 0,000% Depreciation Loss (80,000%) 27,028 Depreciated Improvements 0 RCNLD 6,757	
<b>Building Data</b> Building ID 2 Sequence 2 Occupancy 1 344 - Office Building 100 % Occupancy 2 Occupancy 3 Total Floor Area 240 Average Perimeter 44 Number of Stories 1 Average Wall Height 14.00 Year Built 1879 Effective Age 89		<b>Construction Class</b> C - Masonry bearing walls Rank 2.00 - Average Condition 2.00 - Fair Exterior Wall 100 % - Brick, Solid Heating/Cooling 100 % - No HVAC Roof Type Roof Cover		Basement Area Basement Levels 0 Basement Finish 0 Finish Code - 1 0 Finish Area - 1 0 Finish Code - 2 0 Finish Area - 2 0	

<p>Parcel ID 760006709 (9589) Cadastral ID 00004-00008-00095 PAD Class Code 01-03-03-01-04-01 State GEO 3689-00-0-10100-128-0008 Owner MOSER, BRADLEY L &amp; MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368 Situs 1302 MAIN AVENUE Neighborhood 1800 - CRETE - COMMERCIAL HWY District 5 - CRETE CITY Legal CRETE CITY BAL. OF LOT 13 &amp; ALL OF 14 BLK 128</p>	<p>Building Image Information Image ID 0 Image Date File Name Description</p>	<p>Marshall &amp; Swift Cost Approach Appraisal Zone 1002 Zone Description CRETE COMM Manual Date (07/2012) Base Cost 55.95 Wall Cost 25.95 HVAC Cost 13.19 Basement Cost 0.00 Total Base Cost 95.09 Total Area 2,640 Base Value 251,038 Misc Improvements 0 Modifer Value 0 Replacement Cost New 251,038 Physical Depreciation 80.000% Functional Depreciation 0.0000% Deprecation Loss (80.000%) 200,830 Depreciated Improvements 0 RCNLD 50,208</p>
<p><b>Building Data</b> Building ID 3 Sequence 3 Occupancy 1 353 - Retail Store 100 % Occupancy 2 Occupancy 3 Total Floor Area 2,640 Average Perimeter 208 Number of Stories 1 Average Wall Height 14.00 Year Built 1879 Effective Age 89</p>	<p>Construction Class C - Masonry bearing walls Rank 2.00 - Average Condition 2.00 - Fair Exterior Wall 100 % - Brick, Solid Heating/Cooling 100 % - Package Unit Roof Type Roof Cover</p>	<p>Basement Area 0 Basement Levels 0 Basement Finish Finish Code - 1 Finish Area - 1 0 Finish Code - 2 Finish Area - 2 0</p>

<p>Parcel ID 760006709 (9589)          Cadastral ID 00004-00008-00095          PAD Class Code 01-03-03-01-04-01          State GEO 3689-00-0-10100-128-0008          Owner          MOSER, BRADLEY L &amp; MARY B          6800 WEST PANAMA ROAD          HALLAM, NE 68368          Situs          1302 MAIN AVENUE          Neighborhood 1800 - CRETE - COMMERCIAL HWY          District 5 - CRETE CITY          Legal          CRETE CITY BAL. OF LOT 13 &amp; ALL OF 14          BLK 128</p>	<p>Building Image Information          Image ID 0          Image Date          File Name          Description</p>	<p>Marshall &amp; Swift Cost Approach          Appraisal Zone 1002          Zone Description CRETE COMM          Manual Date (07/2012)          Base Cost 55.95          Wall Cost 25.95          HVAC Cost 0.00          Basement Cost 0.00          Total Base Cost 81.90          Total Area 1,320          Base Value 108,108          Misc Improvements 0          Modifier Value 0          Replacement Cost New 108,108          Physical Depreciation 0.0000%          Functional Depreciation 0.0000%          Depreciated Loss (80,000%) 86,486          Depreciated Improvements 0          RCNILD 21,622</p>
<p>Building Data          Building ID 4          Sequence 0          Occupancy 1 353 - Retail Store 100 %          Occupancy 2          Occupancy 3          Total Floor Area 1,320          Average Perimeter 104          Number of Stories 1          Average Wall Height 14.00          Year Built 1879          Effective Age 144</p>	<p>Construction Class C - Masonry bearing walls          Rank 2.00 - Average          Condition 2.00 - Fair          Exterior Wall 100 % - Brick, Solid          Heating/Cooling 100 % - No HVAC          Roof Type          Roof Cover</p>	<p>Basement Area          Basement Levels 0          Basement Finish 0          Finish Code - 1 0          Finish Area - 1 0          Finish Code - 2 0          Finish Area - 2 0</p>

*After*

**SALINE COUNTY**  
2023 Real Estate Breakdown Report

*2023 CURB approved after on-site inspection  
Inspection corrected HVAC, basement  
28 footage & adjusted depreciation*

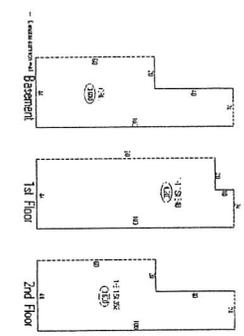
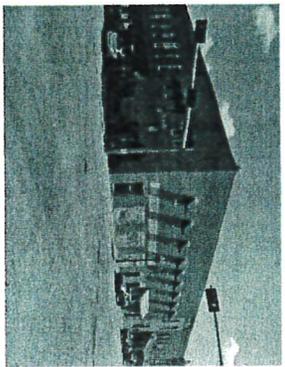
Parcel ID 760006709	Owner MOSER, BRADLEY L & MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368	Legal CRETE CITY BAL. OF LOT 13 & ALL OF 14 BLK 128	Card File Situs 1302 \ MAIN AVENUE
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County Area 1800	Neighborhood 1800	Location / Group 4	Valuation / Group 2	District 5	School 76-0002	Class Code 01-03-03-01-04-01	State GEO 3689-00-0-10100-128-0008	Cadastral 00004-00008-00095	Book / Page 443 / 464	Sale Date 12/27/2019	Value Dwelling Improvement Land / Lots Total	Previous 235,735 0 25,005 260,740	Current 134,605 0 25,005 159,610
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Model 55 CRETE - COMMERCIAL HWY	Method 02 SqFoot	Description LEVEL PAVED(HWY#33)	Lot Size 4,763,000	Frontage 0.000 N	Spot Code ALL	Cutoff 15,840	Value 31,680	Add (+/-) 0	Lot Value 999,999	Appr ID 5,250	Amount 4,500	Penalty Tax 3,250
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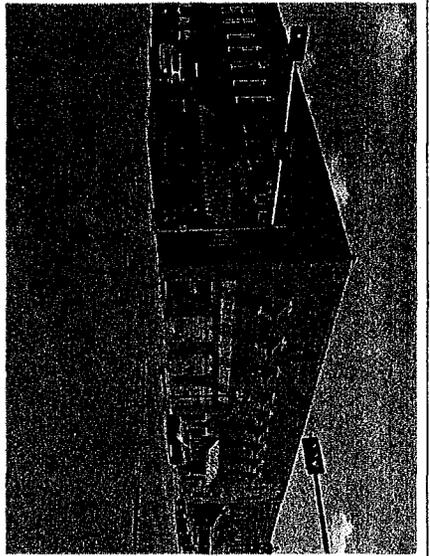
Sale Date	Book	Page	Extend	Ownership History	Amount
12/27/2019	443	464		MOSER, BRADLEY L & MARY B	320,000
06/19/2003	319	891		CUBAS, MIGUEL D & ROSA	130,000
04/03/2002	306	532		SUEPER, JAMES R & KATHLEEN J	85,000

Year	Statement	District	Building	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax
2022	5760	5	235,735	0	25,005	260,740	0	260,740	5,155.36	0
2021	5746	5	235,735	0	25,005	260,740	0	260,740	5,193.68	0
2020	5605	5	125,600	0	25,005	150,605	0	150,605	3,092.44	0
2019	1596	5	111,930	0	25,005	136,935	0	136,935	2,856.70	0
2018	1613	5	109,735	0	25,005	134,740	0	134,740	2,837.38	0



7-4-4 2023/03/23

Parcel ID 760006709 (9589)  
Cadastral ID 00004-00008-00095  
PAD Class Code 01-03-03-01-04-01  
State GEO 3689-00-0-10100-128-0008  
Owner MOSER, BRADLEY L & MARY B  
6800 WEST PANAMA ROAD  
HALLAM, NE 68368  
Situs 1302 \ MAIN AVENUE  
Neighborhood 1800 - CRETE - COMMERCIAL HWY  
District 5 - CRETE CITY  
Legal CRETE CITY BAL. OF LOT 13 & ALL OF 14  
BLK 128



**Primary Image Information**  
Image ID 2  
Image Date 06/23/2023  
File Name ConvertedPic.jpg  
Description Converted Image

**Property Valuation**  
Valuation Method Cost Approach  
Improvement 133,842  
Land/Lot 0  
Total 133,842 17.16/SqFt

**Review Information**  
06/27/2023 Inspect BK & DC  
07/05/2022 Inspect D&B  
01/20/2022 Entered DC

**Marshall & Swift Cost Approach (07/20/22)**  
Total Building Area 7,800  
Total Base Value 668,727  
Modifier Value 0  
Misc Improvements 480  
Replacement Cost New 669,207  
Phys/Func Depreciation Loss (535,365)  
RCN Less Phys/Func 133,842  
Economic Depreciation 0.000%  
RCNLD 133,842  
Depreciated Improvements 0  
Outbuilding Value 0  
Total Improvement Value 133,842  
Land Value 0  
Total Appraised Value 133,842 17.16/SqFt

**Income Approach**  
Potential Gross Income (PGI) 0  
Vacancy & Collection Loss 0  
Vacancy & Collection Percent 0.00%  
Miscellaneous Income 0  
Effective Gross Income (EGI) 0  
Total Expenses 0  
Total Expenses Percent 0.00%  
Net Operating Income (NOI) 0  
Income Capitalization Rate 10.50  
Indicated Value 0

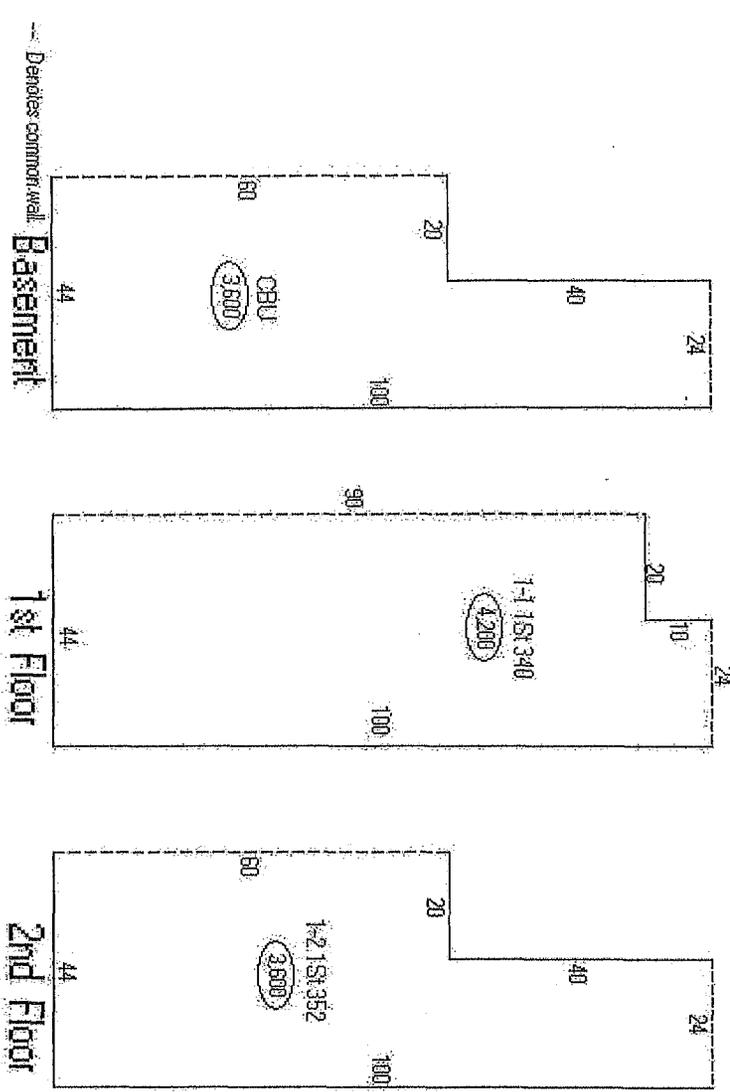
**SALINE COUNTY**  
2023 Appraisal Sketch

Parcel ID 760006709  
Owner MOSER, BRADLEY L & MARY B  
Situs 1302 \ MAIN AVENUE  
Neighborhood 1800 - CRETE - COMMERCIAL HWY

(9589) Legal  
CRETE CITY BAL. OF LOT 13 & ALL OF 14  
BLK 128

Cadastral ID 00004-00008-00095  
PAD Class Code 01-03-03-01-04-01  
State GEO 3689-00-0-10100-128-0008

Parcel #: 760006709



Sequence	Code	Description	Base Area	Multiplier	Total Area
1	COMM	CBU	240	1.00	240
2	COMM	1-1 1St 340	3,960	1.00	3,960
3	COMM	1-2 1St 352	3,600	1.00	3,600
4	COMM	1st Floor	0	0.00	0
5	COMM	2nd Floor	0	0.00	0
6	COMM	Basement	0	0.00	0
Total Building Area			7,800		7,800

(9589)

Parcel ID 760006709  
Cadastral ID 00004-00008-00095  
PAD Class Code 01-03-03-01-04-01  
State GEO 3689-00-0-10100-128-0008  
Owner  
MOSER, BRADLEY L & MARY B  
6800 WEST PANAMA ROAD  
HALLAM, NE 68368  
Situs  
1302 \ MAIN AVENUE  
Neighborhood 1800 - CRETE - COMMERCIAL HWY  
District 5 - CRETE CITY  
Legal  
CRETE CITY BAL. OF LOT 13 & ALL OF 14  
BLK 128

**Building Image Information**  
Image ID 0  
Image Date  
File Name  
Description

**Building Data**  
Building ID 1  
Sequence 1  
Occupancy 1 352 - Multiple Res (Low Rise) 100 %  
Occupancy 2  
Occupancy 3  
Total Floor Area 3,600  
Average Perimeter 246  
Number of Stories 1  
Average Wall Height 12.00  
Year Built 1879  
Effective Age 89

**Construction Class** C - Masonry bearing walls  
Rank 2.00 - Average  
Condition 2.00 - Fair  
Exterior Wall 100 % - Brick, Solid  
Heating/Cooling 100 % - No HVAC  
Roof Type  
Roof Cover

Marshall & Swift Cost Approach		1002	CRETE COMM
Appraisal Zone	Manual Date	(07/2012)	
Base Cost	53.89		
Wall Cost	22.72		
HVAC Cost	0.00		
Basement Cost	0.00		
Total Base Cost	76.61		
Total Area	3,600		
Base Value	275,796		
Misc Improvements	480		
Modifier Value	0		
Replacement Cost New	276,276		
Physical Depreciation	80,000%		
Functional Depreciation	0,000%		
Depreciated Loss (80,000%)	221,021		
Depreciated Improvements	0		
RCNLD	55,255		

Basement Area	0
Basement Levels	0
Basement Finish	0
Finish Code - 1	0
Finish Area - 1	0
Finish Code - 2	0
Finish Area - 2	0

Code	Description	Year In Size	Units	Unit Cost	Depreciation	Value
BSM	bsmt storage - min	1879 480	480	1.00	0.000%	480
CBD	comm. bsmt. df	1870 3120	3,120	.00	0.000%	0
<b>Total Miscellaneous Improvements Value</b>						<b>480</b>

Parcel ID 760006709 (9589)  
Cadastral ID 00004-00008-00095  
PAD Class Code 01-03-03-01-04-01  
State GEO 3689-00-0-10100-128-0008  
Owner MOSER, BRADLEY L & MARY B  
6800 WEST PANAMA ROAD  
HALLAM, NE 68368  
Situs 1302 \ MAIN AVENUE  
Neighborhood 1800 - CRETE - COMMERCIAL HWY  
District 5 - CRETE CITY  
Legal CRETE CITY BAL. OF LOT 13 & ALL OF 14  
BLK 128

Building Image Information  
Image ID 0  
Image Date  
File Name  
Description

Marshall & Swift Cost Approach  
Appraisal Zone 1002  
Zone Description CRETE COMM  
Manual Date (07/2012)  
Base Cost 101.93  
Wall Cost 38.84  
HVAC Cost 0.00  
Basement Cost 0.00  
Total Base Cost 140.77  
Total Area 240  
Base Value 33,785  
Misc Improvements 0  
Modifier Value 0  
Replacement Cost New 33,785  
Physical Depreciation 80,000%  
Functional Depreciation 0,000%  
Depreciation Loss (80,000%) 27,028  
Depreciated Improvements 0  
RCNLD 6,757

Building Data  
Building ID 2  
Sequence 2  
Occupancy 1 344 - Office Building 100 %  
Occupancy 2  
Occupancy 3  
Total Floor Area 240  
Average Perimeter 44  
Number of Stories 1  
Average Wall Height 14.00  
Year Built 1879  
Effective Age 89

Construction Class C - Masonry bearing walls  
Rank 2.00 - Average  
Condition 2.00 - Fair  
Exterior Wall 100 % - Brick, Solid  
Heating/Cooling 100 % - No HVAC  
Roof Type  
Roof Cover

Basement Area 0  
Basement Levels 0  
Basement Finish  
Finish Code - 1 0  
Finish Area - 1  
Finish Code - 2 0  
Finish Area - 2

<p>Parcel ID 760006709 (9589) Cadastral ID 00004-00008-00095 PAD Class Code 01-03-03-01-04-01 State GEO 3689-00-0-10100-128-0008</p>		<p>Marshall &amp; Swift Cost Approach Appraisal Zone 1002 Zone Description CRETE COMM Manual Date (07/2012) Base Cost 55.95 Wall Cost 25.95 HVAC Cost 13.19 Basement Cost 0.00 Total Base Cost 95.09 Total Area 2,640</p>
<p>Owner MOSER, BRADLEY L &amp; MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368 Status 1302 \ MAIN AVENUE Neighborhood 1800 - CRETE - COMMERCIAL HWY District 5 - CRETE CITY Legal CRETE CITY BAL. OF LOT 13 &amp; ALL OF 14 BLK 128</p>		<p>Base Value 251,038 Misc Improvements 0 Modifier Value 0 Replacement Cost New 251,038 Physical Depreciation 80.0000% Functional Depreciation 0.0000% Depreciation Loss (80.0000%) 200,830 Depreciated Improvements 0 RCNLD 50,208</p>
<p><b>Building Data</b> Building ID 3 Sequence 3 Occupancy 1 353 - Retail Store 100 % Occupancy 2 Occupancy 3 Total Floor Area 2,640 Average Perimeter 208 Number of Stories 1 Average Wall Height 14.00 Year Built 1879 Effective Age 89</p>	<p><b>Building Image Information</b> Image ID 0 Image Date File Name Description</p> <p><b>Construction Class</b> Rank C - Masonry bearing walls Condition 2.00 - Average Exterior Wall 2.00 - Fair Heating/Cooling 100 % - Brick, Solid Roof Type 100 % - Package Unit Roof Cover</p>	<p>Basement Area 0 Basement Levels 0 Basement Finish Finish Code - 1 Finish Area - 1 0 Finish Code - 2 Finish Area - 2 0</p>

Parcel ID 760006709 (9589)  
 Cadastral ID 00004-00008-00095  
 PAD Class Code 01-03-03-01-04-01  
 State GEO 3689-00-0-10100-128-0008  
 Owner  
 MOSER, BRADLEY L & MARY B  
 6800 WEST PANAMA ROAD  
 HALLAM, NE 68368  
 Situs  
 1302 \ MAIN AVENUE  
 Neighborhood 1800 - CRETE - COMMERCIAL HWY  
 District 5 - CRETE CITY  
 Legal  
 CRETE CITY BAL. OF LOT 13 & ALL OF 14  
 BLK 128

**Building Image Information**  
 Image ID 0  
 Image Date  
 File Name  
 Description

**Marshall & Swift Cost Approach**  
 Appraisal Zone 1002  
 Zone Description CRETE COMM  
 Manual Date (07/2012)  
 Base Cost 55.95  
 Wall Cost 25.95  
 HVAC Cost 0.00  
 Basement Cost 0.00  
 Total Base Cost 81.90  
 Total Area 1,320  
 Base Value 108,108  
 Misc Improvements 0  
 Modifier Value 0  
 Replacement Cost New 108,108  
 Physical Depreciation 80,000%  
 Functional Depreciation 0.000%  
 Depreciated Loss (80,000%) 86,486  
 Depreciated Improvements 0  
 RCNLD 21,622

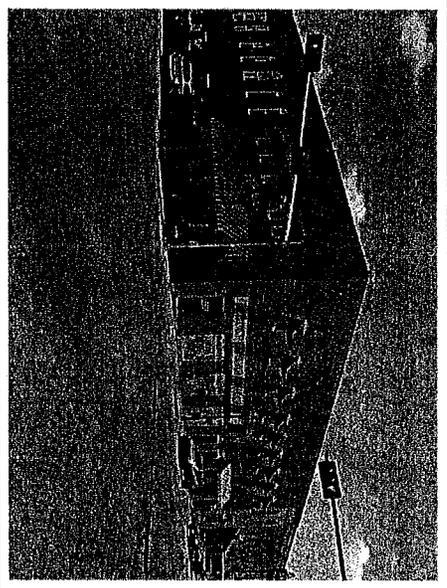
**Building Data**  
 Building ID 4  
 Sequence 0  
 Occupancy 1 353 - Retail Store 100 %  
 Occupancy 2  
 Occupancy 3  
 Total Floor Area 1,320  
 Average Perimeter 104  
 Number of Stories 1  
 Average Wall Height 14.00  
 Year Built 1879  
 Effective Age 144

**Construction Class** C - Masonry bearing walls  
 Rank 2.00 - Average  
 Condition 2.00 - Fair  
 Exterior Wall 100 % - Brick, Solid  
 Heating/Cooling 100 % - No HVAC  
 Roof Type  
 Roof Cover

**Basement Area** 0  
 Basement Levels 0  
 Basement Finish  
 Finish Code - 1 0  
 Finish Area - 1  
 Finish Code - 2  
 Finish Area - 2 0

**SALINE COUNTY**  
2023 Appraisal Property Record Card

Parcel ID 760006709 (9389)  
 Cadastral ID 00004-00008-00095  
 PAD Class Code 01-03-03-01-04-01  
 State GEO 3689-00-0-10100-128-0008  
 Owner MOSER, BRADLEY L & MARY B  
 6800 WEST PANAMA ROAD  
 HALLAM, NE 68368  
 Situs 1302 \ MAIN AVENUE  
 Neighborhood 1800 - CRETE - COMMERCIAL HWY  
 District 5 - CRETE CITY  
 Legal CRETE CITY BAL. OF LOT 13 & ALL OF 14  
 BLK 128



**Primary Image Information**  
 Image ID 2  
 Image Date 06/23/2023  
 File Name ConvertedPic.jpg  
 Description Converted Image

**Marshall & Swift Cost Approach (00/0000)**

Total Building Area	7,800
Total Base Value	642,277
Modifier Value	0
Misc Improvements	3,600
Replacement Cost New	645,877
Phys/Func Depreciation Loss	(395,040)
RCN Less Phys/Func	250,837
Economic Depreciation	0.0009%
RCNLD	250,837
Depreciated Improvements	0
Outbuilding Value	0
Total Improvement Value	250,837
Land Value	0
Total Appraised Value	250,837 32.16/SqFt

**Property Valuation**

Valuation Method	Cost Approach
Improvement	250,837
Land/Lot	0
Total	250,837 32.16/SqFt

**Income Approach**

Potential Gross Income (PGI)	0
Vacancy & Collection Loss	0
Vacancy & Collection Percent	0.000%
Miscellaneous Income	0
Effective Gross Income (EGI)	0
Total Expenses	0
Total Expenses Percent	0.000%
Net Operating Income (NOI)	0
Income Capitalization Rate	10.50
Indicated Value	0



# SALINE COUNTY

## 2023 Real Estate Breakdown Report

<b>Parcel ID</b> 760006709 <b>Owner</b> MOSER, BRADLEY L & MARY B 6800 WEST PANAMA ROAD HALLAM, NE 68368	<b>Legal</b> CRETE CITY BAL OF LOT 13 & ALL OF 14 BLK 128
<b>Card File</b> 760006709 <b>Situs</b> 1302 \ MAIN AVENUE	

<b>County Area</b> 1800	CRETE - COMMERCIAL HWY	<b>Class Code</b> 01-03-03-01-04-01
<b>Neighborhood</b> 1800	CRETE - COMMERCIAL HWY	<b>State GEO</b> 3689-00-0-10100-128-0008
<b>Location / Group</b> 4	CRETE	<b>Cadastral</b> 00004-000008-00095
<b>Valuation / Group</b> 2	CRT/MA2	<b>Book / Page</b> 443 / 464
<b>District</b> 5	CRETE CITY	<b>Sale Date</b> 12/27/2019
<b>School</b> 76-0002		<b>Sale Amount</b> 320,000

<b>Model</b> 55 CRETE - COMMERCIAL HWY	<b>Method</b> 02 SqFoot	<b>Description</b> LEVEL PAVED(HWY#33) ALL
		<b>Lot Size</b> 4,763,000
		<b>Frontage</b> 0.000 N
		<b>Spot Code</b>
		<b>Cutoff</b> 15,840
		<b>Value</b> 5,250
		<b>Add (+/-)</b> 0
		<b>Lot Value</b> 25,005
		<b>Appr ID</b> 0

Year	Statement	District	Building	Other	Land	Total	Exempt	Taxable	Total Tax	Penalty Tax
2022	5760	5	235,735	0	25,005	260,740	0	260,740	5,155.36	0
2021	5746	5	235,735	0	25,005	260,740	0	260,740	5,193.68	0
2020	5605	5	125,600	0	25,005	150,605	0	150,605	3,092.44	0
2019	1596	5	111,930	0	25,005	136,935	0	136,935	2,856.70	0
2018	1613	5	109,735	0	25,005	134,740	0	134,740	2,837.38	0

JUL - 1 2024

at \_\_\_\_\_ o'clock and \_\_\_\_\_ minute  
County Clerk

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW  
COMMISSION**

Mary B. Moser,  
Appellant,

Case No. 22C 0224

v.

**ORDER VACATING SINGLE  
COMMISSIONER DECISION  
AND ORDER FOR HEARING  
AND  
NOTICE OF HEARING**

Saline County Board of  
Equalization,  
Appellee.

**THE COMMISSION FINDS AS FOLLOWS:**

1. A single commissioner held a hearing on the merits of the captioned appeal and issued a decision on May 24, 2024, affirming the decision of the Saline County Board of Equalization.
2. Within thirty days after the decision was issued, Appellant Moser requested a rehearing.
3. The Commission, on an application made within thirty days after the date of an order issued after a hearing by a single commissioner, except for an order dismissing an appeal or petition for failure of the appellant or petitioner to appear at hearing on the merits, shall grant a rehearing on the merits before the Commission. Neb. Rev. Stat § 77-5005(4).

**THEREFORE IT IS ORDERED:**

1. The order affirming the decision of the Saline County Board of Equalization issued on May 24, 2024, is vacated.

2. A hearing on the merits of the captioned appeal will be held on **September 17, 2024, at 9:00 AM, Central time** or as soon thereafter as possible. The hearing will be held at the Tax Equalization and Review Commission Hearing Room, Sixth Floor, Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska.
3. If any party fails to appear at the hearing, the Commission may enter a default judgment against that party. The Commission will wait 15 minutes beyond the scheduled hearing time before ordering a default judgment.
4. A continuance of the hearing date and/or evidence exchange date may be granted for good cause if requested at least seven business days before the date of the hearing. A copy of the request for continuance must be served on each party identified below.
5. The proceeding will be an informal hearing before a quorum of the Commission per Neb. Rev. Stat. § 77-5016. The Commission may admit relevant evidence and will give effect to the privilege rules of evidence in Neb. Rev. Stat. §§ 27-501 to 27-513. Each party will have the right to cross examine witnesses and to provide rebuttal evidence. Otherwise, the usual common law or statutory rules of evidence will not be in effect.
6. Each party has one hour to present evidence to the Commission. The Commission will adhere to that schedule unless additional time is allowed during the hearing.
7. The hearing will be recorded by the Commission. No other recording is allowed.

8. **PRIMARY EVIDENCE:** At least 30 days before the date of the hearing, each party shall:
  - a. Deliver one complete, legible copy of all documentary or photographic evidence to each other party and make any other physical evidence available for inspection;
  - b. Deliver the original and two complete, legible copies of all documentary or photographic evidence to the Commission;
  - c. Deliver to each opposing party an expert witness list giving the name of each expert witness who might testify; and
  - d. Deliver the expert witness list to the Commission if an expert might be asked to testify.
  
9. **RESPONSIVE EVIDENCE:** Responsive evidence means evidence a party may offer at the hearing to rebut or contradict evidence offered by an opposing party. At least 21 days before the date of the hearing, each party shall:
  - a. Deliver one complete, legible copy of all documentary or photographic responsive evidence to each other party and make any other physical responsive evidence available for inspection;
  - b. Deliver the original and two complete, legible copies of all documentary or photographic responsive evidence to the Commission;
  - c. Deliver to each opposing party an expert witness list giving the name of each expert witness who might testify to rebut or contradict evidence offered by an opposing party; and
  - d. Deliver the expert witness list to the Commission if an expert may be asked to testify as a responsive witness.
  
10. **PRE-HEARING CONFERENCE:** A pre-hearing conference of all parties to the captioned appeal shall be held at least ten days

before the date of the hearing, and a report of the conference shall be provided to the Commission and all parties at least five days before the date of the hearing. The report of the pre-hearing conference shall set forth:

- a. all resolved and unresolved issues determined as fully as possible;
- b. the identification of exchanged exhibits that may be received without objection;
- c. the identification of any exchanged exhibits which are duplicates;
- d. the basis for objection, if any, to other exhibits; and
- e. a statement of all matters that may aid in simplification of presentation of the evidence or aid in the ultimate disposition of the appeal including, but not limited to, supporting law for the positions taken by the parties in the captioned appeal.

11. **PROPERTY RECORD FILES:** Each party shall provide, as an exhibit, copies of the county's Property Record File for any parcel that party will assert is a comparable parcel.

*NOTE: A screen shot or print out of a web page is not a Property Record File. A Property Record File is only maintained in the office of the County Assessor and should be obtained from that office before the hearing.*

12. **REQUIRED EVIDENCE:** Evidence offered by the Saline County Board of Equalization shall include, for the tax year from which the appeal arose:
- a. Copies of all documents comprising the Saline County Assessor's Property Record File for the parcel identified in the appeal;
  - b. Copies of all documents, including attachments, submitted to the Saline County Board of Equalization as

a protest or other basis for initiation of deliberations which led to the decision, order, determination, or action of the Saline County Board of Equalization from which the appeal is taken;

- c. Copies of all documents referenced in any written decision, order, determination, or action of the Saline County Board of Equalization;
- d. Copies of the documentation maintained by the Saline County Board of Equalization or the County Assessor pursuant to Neb. Rev. Stat. § 77-1502(5).

This order does not require production of a transcript of the County Board of Equalization's proceedings or the production of any exhibits or information submitted to the County Board of Equalization by Appellant at a meeting or hearing.

13. Party mailing addresses and telephone numbers as known by the Commission are:

Mary B. Moser  
6800 W Panama Rd.  
Hallam, NE 68368

Telephone Number: (402) 826-2155

Saline County Board of Equalization  
c/o Diann Nettifee, Saline County Clerk  
PO Box 865  
Wilber, NE 68465

Telephone Number: 402-821-2374

14. The mailing address of the Commission is: Tax Equalization and Review Commission, PO Box 95108, Lincoln, NE 68509-5108.

15. A copy of this order shall be served on each party by mail at the addresses listed above. A copy shall also be mailed to the Saline County Assessor.

**SIGNED AND SEALED: June 27, 2024**



*Robert W. Hotz*

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Robert W. Hotz, Chairman  
Tax Equalization and Review Commission

JUL - 1 2024

at \_\_\_\_\_ o'clock and \_\_\_\_\_ minute  
County Clerk

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**SIGNED AND SEALED: June 27, 2024**



*Robert W. Hotz*

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Robert W. Hotz, Chairman  
Tax Equalization and Review Commission