

April 15, 2014

The meeting of the McCook County Commission was called to order in their Meeting Room by Vice-Chairman Ralph Dybdahl. Members present: Bill Smith, Ron Scharffenberg, Sheldon Butzke. Member absent: Marc Dick.

Vice-Chairman Dybdahl led the Pledge of Allegiance.

Vice-Chairman Dybdahl called for approval of the agenda. Motion made by Smith to approve the Agenda as sent. Second Butzke and motion carried.

At 9:00 a.m. the Commissioners convened as Board of Equalization.

Tracy Hofer, Director of Equalization, was present. The County 2014 per acre averages by township were reviewed.

Motion made by Smith to convene as a CONSOLIDATED BOARD OF EQUALIZATION. Second Butzke and motion carried.

TOWN OF SPENCER

Books opened at the Town of Spencer Board. With no appeals presented, motion made by Butzke to open and close the Town of Spencer Consolidated Board of Equalization. Second Scharffenberg and motion carried.

CITY OF CANISTOTA

Books opened at the City of Canistota Board. Motion made by Butzke to open the City of Canistota Consolidated Board of Equalization. Second Smith and motion carried. Joining the meeting: Rich Becker and Anita Weiland, Canistota City Council, and TylerMcGregor, Canistota School Board, as members of the Canistota City/McCook County Consolidated Board.

Protest #21-01

Stephen Schlueter Reason for appeal: Assessment too high for old house in need of repair and used only for storage.

Parcel 21.28.0208 Assessed value: NAD 7,040 NAD1 17,477

Legal description: Lots 6, 7, 8, 9 & 10, Blk2, Graham's 2nd Addn

Motion made by Smith to retain NAD value of 7,040 and NAD1 value of 17,477.

Second made by McGregor and motion carried.

Motion made by Scharffenberg to close the City of Canistota Consolidated Board of Equalization. Second Butzke and motion carried.

CITY OF MONTROSE

Books opened at the City of Montrose Board. Motion made by Smith to open the City of Montrose Consolidated Board of Equalization. Second Butzke and motion carried.

Joining the meeting: Margaret Jesse and Doris Sager, Montrose City Council, as members of the Montrose City/McCook County Consolidated Board. No one from Montrose School Board was present.

Protest #19-02

Charla M Cope Reasons for appeal: 1. The house is 112 years old. 2. I have made no improvements to this house since purchasing it in 2007, except for painting the exterior (which is not complete) and changing three windows. 3. The house is held up with rocks and a few bricks. 4. The cellar is not a full cellar and it is dirt. 5. The garage has no electricity and is basically a shed.

Parcel 19.00.0110 Assessed value: NAD 3,870 NAD1-S 40,786

Legal description: Lot A-1 Subd of Lot 10, Blk 1, Inc ½ vacated alley ling adjacent, OT

Motion made by Sager, to retain NAD value of 3,870 and lower NAD1-S value to 38,786. Second made by Smith and motion carried.

Protest #19-03

Charla M Cope Reasons for appeal: 1. Poor drainage. 2. Poor access to the back yard due to the alley being closed and the neighbors deck is too close to the property line on the east side.

Parcel 19.00.01101 Assessed value: NAD-S 1,260

Legal description: E 16' of Lot 10, Blk 1, OT

Motion made by Sager to retain NAD-S value of 1,260. Second made by Smith and motion carried.

Chairman Dick joined the meeting.

Protest #19-01

David Rieck Reason for appeal: Assessment too high for old house used as rental property.

Parcel 19.05.0705 Assessed value: NAD 4,320 NAD1 28,456

Legal description: S82' of W9' of Lot 4 & S82' of Lot 5, Blk 7, & ½ Vac Alley Adj

Motion made by Jesse to retain NAD value of 4,320 and NAD1 value of 28,456. Second made by Smith and motion carried.

Motion made by Smith to close the City of Montrose Consolidated Board of Equalization. Second Scharffenberg and motion carried.

BRIDGEWATER TOWNSHIP

Books opened at the Township Board. Motion made by Scharffenberg to open the Bridgewater Township Consolidated Board of Equalization. Second Dybdahl and motion carried.

Joining the meeting: Richard J Tschetter, Chairman Bridgewater Township, and Dale Becker, Bridgewater/Emery School Board, as members of the Bridgewater Township/McCook County Consolidated Board.

Protest #13-01

Mary J Giolitti Reason for appeal: Taxes too high

Parcel 13.03.4000 Assessed value: NAC 22,035 NAC1 23,405

Legal description: Siever's Tract in SE4SW4 3-101-56

Motion made by Scharffenberg to retain NAC value of 22,035 and NAC1 value of 23,405 and change to owner occupied land. Second by Tschetter and motion carried.

Motion made by Dybdahl to close the Bridgewater Township Consolidated Board of Equalization. Second Butzke and motion carried.

CITY OF BRIDGEWATER

Books opened at the City of Bridgewater Board. Motion made by Scharffenberg to open the City of Bridgewater Consolidated Board of Equalization. Second Smith and motion carried.

Joining the meeting: George Guenther and Jerry Paweltzki, Bridgewater City Council, and Dale Becker, Bridgewater/Emery School Board, as members of the Bridgewater City/McCook County Consolidated Board.

Protest #18-1

Judy Howe Reason for appeal: Taxes went up because of town reappraisal and are too high for the condition of the house.

Parcel 18.24.4201 Assessed value: NAD-S 3,850 NAD1-S 31,252

Legal description: School House Addition in SE4NW4

Motion made by Guenther to retain NAD-S value of 3,850 and lower NAD1-S value to 29,830. Second Scharffenberg and motion carried.

Motion made by Dybdahl to close the City of Bridgewater Consolidated Board of Equalization. Second Butzke and motion carried.

Motion made by Dybdahl to convene as a COUNTY BOARD OF

EQUALIZATION. Second Smith and motion carried.

Protest #17-1

Jon Garry Reason for appeal: Realtor suggesting recommendation of an asking price for sale of \$30,000.00.

Parcel 17.12.7101 Assessed value: NAD 3,900 NAD1 53,401

Legal description: Lots 1 & 2, Blk 71, Pettigrew's 2nd Addn, Ex Lot H1 in Lot 1

Motion made by Dybdahl to retain NAD value of 3,900 and NAD1 value of 53,401.

Tracy Hofer, Dir of Equalization, is appealing decision of Grant Township Board to County Board. The reason for appeal to the Grant Township board is that the parcel is pasture land with trees, no buildings, water or electricity. The Dir of Equalization is appealing the value back to the McCook County Board of Equalization, showing sales of like properties under 40 acres to prove that the value of \$52,106 is the correct market value for the Non-Ag parcel of 22.29 acres. The parcel does not qualify to be taxed as agricultural, with an agricultural tax rate because by law it does not qualify to be classified as agricultural land.

Protest #15-45-01

Douglas Tyler, Etal

Parcel 15.03.4000 Assessed value: NAC 52,106

Legal description: SW4 3-101-54, Ex Lot 2 in Subd of SW4 3-101-54.

Motion made by Smith to retain NAC Assessor value of 52,106. Second Dybdahl and motion carried.

Tracy Hofer, Director of Equalization, brought the following items before the Board: Tax Freeze for Elderly, Veterans & Paraplegic Veterans, and Geothermal applications. Following review, motion was made by Butzke to approve these tax reductions. Second Smith and motion carried.

Director Hofer asked the Board for authorization to correct clerical errors of the assessment roll for the 2014 Notices. Motion was made by Dybdahl to authorize Director Hofer to correct errors within the real estate records. Second Scharffenberg and motion carried.

Motion made by Scharffenberg to approve continuing exempt property applications. Second Smith and motion carried.

Motion made by Butzke to close COUNTY BOARD OF EQUALIZATION.
Second Smith and motion carried.

Dated this 15th day of April, 2014.

Marc Dick

Chairman,

Board of Equalization/County Commission

ATTEST:

Geralyn Sherman _____
Auditor, McCook County