

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
July 19, 2024 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 19, 2024 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Plaindealer (7-16-2024), on a 1<sup>st</sup> floor courthouse bulletin board, and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Board Members Present: Gary 'Bird' Swanson, Jeff Kutchera, Paul Richards, Carl Pearson, Sam Titus, Ted Connealy and David Schold. Present from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:00 A.M. with the Pledge of Allegiance. Chairman Connealy informed the public that the Open Meeting Act was posted.

The agenda was approved, upon motion by Schold, seconded by Swanson. By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays – none.

**Public Hearings for 2024 Property Valuation Protests:**

Public Hearings were held for two protests before action could be taken on decisions; (#11) missed appointment time on July 11 and requested return today – Charlie spoke; and (#87 – Melissa Hetrick) was postmarked in time, but received after July 11-12 hearings – Melissa did not come to hearing. Hearing was held from 9:01 A.M. - 9:14 P.M. for the two protests.

**Final Decisions for 2024 Property Valuation Protests - Form 422's:**

Filings were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Pearson, seconded by Titus, the Board voted to accept the final decisions on the valuation protest Form 422's #1-87. Approved By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Connealy and Schold. Nays – none. *(see spreadsheet)*

**Report of Destroyed Real Property Forms – Form 425's:**

County Assessor Hart presented 62 forms filed. The CBOE voted to accept the Assessor's recommendations upon motion by Pearson, seconded by Titus. By Roll Call Vote: Ayes – Swanson, Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays- none. Notice of decisions will be sent to the property owners; property owners will have 30 days to Protest the 425 decisions. *(see spreadsheet)*

**Approval for Extension of Homestead Filing Deadline:**

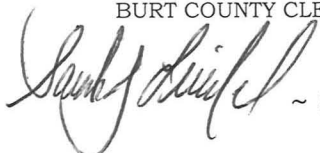
Assessor Hart explained that constituents who missed the filing deadline for Homestead Applications have a right to ask for an extension of the deadline (until July 20<sup>th</sup>). Upon motion by Schold, seconded by Kutchera, the board approved extension for homestead filings. Approved By Roll Call Vote: Ayes - Kutchera, Richards, Pearson, Titus, Schold and Connealy. Nays- Swanson.

(1) Linda Simpson	(2) Barbara L. Maslonka	(3) Alvin Norris Smith, Jr.	(4) Robert W. Aronson
(5) Randy Magill	(6) Timothy J. Jasa	(7) Gary Marshall	(8) Clark K. Beck
(9) Victor Jensen	(10) George Metzler, Sr.	(11) Gary Grove	

The Board thanked Katie for the work she and her office did for the taxpayers. The BOE meeting adjourned at 11:06 A.M. upon motions by Connealy and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

TED CONNEALY, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS



~ See Spreadsheets PG. 2-19 ~

Protests and Final Decisions (Form 422's #1-87)

See pages 2-13

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-001	434605400	46,568	431,459	478,027	32,147	380,475	412,622	46,568	431,459	478,027	0.00	RECOMMEND <b>NO CHANGE</b> : HOUSE BUILT NEW IN 2021; VERIFIED DATA ENTRY; AGREE WITH QUALITY AND CONDITION THAT HOME IS CURRENTLY IN
24-002	113000300	52,326	240,258	292,584	35,925	164,955	200,880	52,326	240,258	292,584	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ON HOME IS CORRECT; INTERIOR PICTURES PROVIDED BY OWNER SHOWS THAT HOME HAS HAD IMPROVEMENTS AND ABOVE NORMAL CONDITION IS JUSTIFIED; QUALITY OF HOME IS ACCURATE; COMP SALES USED BY OWNER ARE NOT IN SAME NEIGHBORHOOD
24-003	636002200	23,000	80,915	103,915	23,000	66,000	89,000	23,000	80,915	103,915	0.00	RECOMMEND <b>NO CHANGE</b> : OWNER DID NOT PROVIDE ANY INFORMATION OR DOCUMENTATION AS TO WHY ASSESSMENT OF PROPERTY IS NOT CORRECT; PROPERTY IS LOCATED IN HARBOR 671; INFORMED OWNER THAT IF HE WOULD LIKE ME TO REVIEW PROPERTY DUE TO FLOOD DAMAGE, FORM 425 WAS PROVIDED
24-004	113511200	22,838	364,599	387,437	23,345	262,163	285,508	22,838	364,599	387,437	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; PROPERTY HAD 6 YEAR REVIEW IN MAY 2024; AGREE WITH REVIEW NOTES; NO EVIDENCE PROVIDED BY OWNER THAT CONDITION OF HOME IS INCORRECT (ABOVE NORMAL); NO OTHER CHANGES
24-005	424005500	44,978	799,167	844,145	45,000	700,000	745,000	44,978	794,865	839,843	-4,302.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME; ADJUSTED # OF BATHROOMS; ADDED ROUGH PLUMBING AND CONCRETE PATIO TO AG 1 BUILDING; THIS HOME IS A HIGHER QUALITY THAN THE REST OF THE HOMES ON THIS ROAD; NO OTHER CHANGES; NO EVIDENCE PROVIDED BY OWNER THAT DATA IS WRONG OR HOME IS NOT AT MARKET VALUE
24-006	113406100	23,625	36,899	60,524	8,000	25,000	33,000	23,625	31,396	55,021	-5,503.00	VERIFIED DATA ON THIS PARCEL IS CORRECT; PROPERTY HAD 6 YEAR REVIEW IN MAY 2024; AGREE WITH REVIEW NOTES; CHANGING QUALITY OF BUILDING FROM 3 TO 4 AS IT IS LOWER GRADE OF MATERIAL; REMOVED INSULATION FROM PRICING; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-007	115111100	67,618	449,002	516,620	60,000	360,305	420,305	67,618	482,739	550,357	33,737.00	VERIFIED DATA ENTRY OF HOME DONE DURING 6 YEAR REVIEW JULY 2024; EXISTING 2S OPEN PORCHES NOT ENTERED CORRECTLY; ROOFTOP DECK NOT ENTERED WITH CORRECT SQ FT; SIDING ON NORTH SIDE IS WORN AND FADED; NO EVIDENCE PROVIDED BY OWNER THAT HOME CONDITION SHOULD BE LOWERED (IN NORMAL CONDITION); SIDING DAMAGE FROM 10+ YEARS AGO SHOULD BE HANDLED WITH INSURANCE
24-008	110402700	29,712	131,173	160,885	5,000	99,000	104,000	29,712	125,320	155,032	-5,853.00	VERIFIED DATA ENTRY OF HOME; CHANGED 72 SQ FT AND 84 SQ FT ADDITIONS ON EAST SIDE OF HOME TO ORIGINAL YEAR BUILT; CHANGED 1997 ADDITION ON EAST SIDE OF HOME FROM GOOD TO ABOVE NORMAL AS IT IS NEWER; NO EVIDENCE PROVIDED BY OWNERS THAT INTERIOR COMPONENTS ARE DETERIORATING IN ANYWAY OR THAT CONDITION SHOULD BE LOWERED; MAJOR CHANGE FOR 2024 WAS LAND VALUATION
24-009	433002300	339,191	1,464	340,655	339,191	-	339,191	339,191	-	339,191	-1,464.00	TWO SMALL SHEDS PREVIOUSLY ADDED USING PICTOMETRY APPEAR TO HAVE NO VALUE
24-010	435401600	92,326	234,111	326,437	92,326	213,717	306,043	92,326	232,243	324,569	-1,868.00	CHANGED YEAR BUILT OF 840 SQ FT ADDITION AND ATTACHED GARAGE TO 1979; NO CHANGES TO 15X15 ADDITION AS NO PROOF PROVIDED AND OWNER NOT HOME AT TIME OF REVIEW TO DO AN INTERIOR REVIEW; NO OTHER CHANGES
24-011	111403100	14,887	-	14,887	7,000	-	7,000	14,887	-	14,887	0.00	RECOMMEND <b>NO CHANGE</b> : LAND IS FLAT AND BUILDABLE AND EQUALIZED
24-012	113402200	31,500	62,616	94,116	31,500	36,777	68,277	31,500	62,616	94,116	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY DONE DURING 6 YEAR REVIEW MAY 2024; AGREE WITH QUALITY AND CONDITION OF HOME; PROPERTY IS EQUALIZED WITH THE AREA; SALES IN THIS MAP AREA INDICATED AN INCREASE IN VALUE WAS WARRANTED; OWNER PROVIDED NO EVIDENCE THAT OUR DATA ENTRY WAS INCORRECT
24-013	114005900	26,250	26,506	52,756	24,150	23,699	47,849	26,250	26,506	52,756	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY DONE DURING 6 YEAR REVIEW JUNE 2024; AGREE WITH QUALITY AND CONDITION OF HOME; PROPERTY IS EQUALIZED WITH THE AREA; SALES IN THIS MAP AREA INDICATED AN INCREASE IN VALUE WAS WARRANTED; OWNER PROVIDED NO EVIDENCE THAT OUR DATA ENTRY WAS INCORRECT
24-014	113809000	24,188	199,304	223,492	22,188	170,304	192,492	24,188	199,304	223,492	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME AFTER SIX YEAR REVIEW IN APRIL 2024; NO QUALITY OR CONDITION CHANGES FOR HOUSE; NO CHANGES TO GARAGE OR LAND

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-015	110402200	24,006	-	24,006	7,500	-	7,500	-	-	-	-24,006.00	LAND IS FLAT AND BUILDABLE AND EQUALIZED; OWNER REQUESTS COMBINING THIS PARCEL WITH HIS ADJOINING HOUSE PARCEL (PROTEST #30)
24-016	113300800	29,268	196,686	225,954	29,268	136,090	165,358	29,268	189,564	218,832	-7,122.00	VERIFIED DATA ENTRY OF HOME; PHYSICAL REVIEW AND INTERIOR PICTURES SHOWN IN APPRAISAL SHOW THAT KITCHEN AND BATHROOMS ARE NOT ORIGINAL; QUALITY CHANGED 4+10 AND CONDITION SHOULD BE CHANGED FROM GOOD TO ABOVE NORMAL TO REFLECT NOT AS MANY UPDATES AS THOUGHT IN PREVIOUS REVIEW
24-017	111008300	12,528	111,793	124,321	8,352	86,040	94,392	12,528	100,613	113,141	-11,180.00	VERIFIED DATA ENTRY OF BUILDING; INTERIOR IS ALL NEW AND BEING RENTED; ONLY A COUPLE ISSUES WITH CONCRETE BLOCKS AND GUTTERS; SHOULD ADD A 10% FUNCTION FOR ATTACHED GARAGE; CAN'T BE USED AS A GARAGE DUE TO PIT STILL INSIDE
24-018	111006100	12,528	71,597	84,125	8,352	55,152	63,504	12,528	71,597	84,125	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME AFTER PHYSICAL REVIEW AND AGREE WITH QUALITY AND CONDITION; SALES IN DECATUR WARRANTED THE INCREASE
24-019	110600400	1,411	18,471	19,882	941	13,900	14,841	1,411	12,429	13,840	-6,042.00	VERIFIED DATA ENTRY OF HOME; ENTIRE HOME IS STARTING TO DETERIORATE WITH ROTTING AROUND WINDOWS AND EAVES, HOLE IN THE FLOOR ON INTERIOR, ORIGINAL GUTTERS AND WINDOWS; QUALITY OF HOME SHOULD BE CHANGED FROM 5+10 TO 5 AND CONDITION CHANGED FROM BELOW NORMAL TO FAIR; NO OTHER CHANGES
24-020	112708300	15,180	209,026	224,206	15,000	162,000	177,000	15,180	209,026	224,206	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; SALE OF HOME IN 2024 IS OUTSIDE OF OUR SALES RANGE USED TO SET VALUE FOR 2024; MANY UPDATES TO THE HOME PRIOR TO SALE; AGREE WITH QUALITY AND CONDITION
24-021	110200700	23,475	342	23,817	5,000	-	5,000	11,737	342	12,079	-11,738.00	LAND IS FLAT AND TREE COVERED; LAND IS EQUALIZED WITH THE REST OF THE VILLAGE; 50% FUNCTION SHOULD BE APPLIED FOR TREE COVERED PARCEL; THIS FUNCTION IS CONSISTENTLY DONE THROUGHOUT THE COUNTY; VALUE FOR SHED STAYS
24-022	111903000	14,040	68,926	82,966	9,360	53,286	62,646	14,040	40,297	54,337	-28,629.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY OF HOME BUT CONDITION IS WORSE THAN ORIGINALLY REPORTED; CONDITION SHOULD BE CHANGED FROM NORMAL TO BELOW NORMAL; APPLYING 10% FUNCTION FOR NO UTILITIES TURNED ON WHILE WORK IS BEING DONE; WE WILL FOLLOW UP ON PROGRESS LATER THIS YEAR

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-023	111700400	16,198	76,856	93,054	13,306	59,880	73,186	16,198	58,679	74,877	-18,177.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY BUT CONDITION SHOULD BE LOWERED FROM NORMAL TO BELOW NORMAL; OWNER PROVIDED PICTURES SHOWING COMPONENTS OF INTERIOR ARE DETERIORATING
24-024	431603600	94,911	-	94,911	33,835	-	33,835	94,911	-	94,911	0.00	RECOMMEND <b>NO CHANGE</b> : TENANT PROVIDED FSA REPORT IN 2023 AND LAND USE WAS ADJUSTED AT THAT TIME; MOST ACRES ARE IRRIGATED FARM LAND
24-025	111403900	15,120	116,111	131,231	7,000	75,000	82,000	15,120	93,291	108,411	-22,820.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY BUT CONDITION SHOULD BE LOWERED FROM VERY GOOD TO ABOVE NORMAL; HOME HAS SIDING AND FOUNDATION ISSUES; HOME WAS PREVIOUSLY CONDITIONED TOO HIGH DUE TO SALE
24-026	111404100	17,500	136,996	154,496	12,460	103,352	115,812	17,500	119,732	137,232	-17,264.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY BUT CONDITION SHOULD BE LOWERED FROM VERY GOOD TO ABOVE NORMAL; HOME WAS PREVIOUSLY CONDITIONED TOO HIGH DUE TO SALE; CHANGED CONDITION OF DETACHED GARAGES TO NORMAL; HOMESTEAD EXEMPTION WAS OFFERED AND REFUSED
24-027	113811200	35,250	281,751	317,001	20,700	236,662	257,362	35,250	281,751	317,001	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME;
24-028	215001000	26,240	483,949	510,189	26,240	260,000	286,240	26,240	483,949	510,189	0.00	RECOMMEND <b>NO CHANGE</b> : COST TABLES WERE INCREASED FOR 2024 FOR ENTIRE COUNTY; VERIFIED DATA ENTRY OF BINS AND BUILDING
24-029	431401200	649,757	56,423	706,180	634,791	47,018	681,809	649,757	56,423	706,180	0.00	RECOMMEND <b>NO CHANGE</b> : OWNER DID NOT PROVIDE ANY INFORMATION OR DOCUMENTATION AS TO WHY ASSESSMENT OF PROPERTY IS NOT CORRECT
24-030	110401400	23,438	110,354	133,792	23,438	80,000	103,438	28,694	110,354	139,048	5,256.00	OWNER DID NOT UNDERSTAND VALUATION NOTICE; BUILDING COLUMN INCLUDES HOUSE AND ALL BUILDINGS; OWNER REQUESTS TO COMBINE THIS PARCEL WITH PROTEST #15; NO CHANGES TO HOUSE OR BUILDINGS
24-031	734101419	-	218,060	218,060	-	170,000	170,000	-	215,856	215,856	-2,204.00	VERIFIED EXTERIOR MEASUREMENTS OF HOME AND THEY MATCH TO OUR RECORDS; CHANGED HOME TO 2BED 1 BATH; HOME HAS EXISTING 10% FUNCTION APPLIED FOR STRUCTURAL ISSUES FROM PREVIOUS FLOOD; OWNER REPORTS NO NEW ISSUES; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-032	113811000	21,476	-	21,476	10,000	-	10,000	21,476	-	21,476	0.00	RECOMMEND <b>NO CHANGE</b> : LAND IS MOSTLY TREE COVERED AND UNDEVELOPED; LAND IS EQUALIZED AND ALREADY DISCOUNTED 50% FOR CONSISTENCY
24-033	113800400	25,500	115,277	140,777	10,000	90,000	100,000	25,500	115,277	140,777	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW COMPLETED MAY 2024 AND AGREE WITH NOTES, QUALITY, AND CONDITION; OWNER PROVIDED NO EVIDENCE THAT CONDITION SHOULD BE LOWERED
24-034	113907000	26,250	248,495	274,745	19,500	225,500	245,000	26,250	248,495	274,745	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW COMPLETED JUNE 2024; CONDITION CHANGE MADE DURING SIX YEAR REVIEW WILL BE FOR 2025 VALUES; OWNER PROVIDED TAX STATEMENTS FOR SURROUNDING HOMEOWNERS BUT ARE NOT ACCURATE REFLECTION; OWNER NON COMPLIANT WITH ALLOWING AN INTERIOR REVIEW OR SENDING INTERIOR PICTURES
24-035	636012700	16,000	8,509	24,509	16,000	2,000	18,000	16,000	8,509	24,509	0.00	RECOMMEND <b>NO CHANGE</b> : MOBILE HOME IS ALREADY LISTED IN VERY POOR CONDITION; UTILITY SHED APPEARS TO BE BEING USED AND IS IN NICE CONDITION; NEWER PRIVACY FENCE HAS BEEN PUT UP AROUND ENTIRE PROPERTY SO HARD TO VIEW ALL SIDES
24-036	426201400	49,678	108,166	157,844	49,678	50,095	99,773	49,678	64,910	114,588	-43,256.00	VERIFIED DATA ENTRY OF HOME; CHANGED QUALITY OF HOME FROM 5+10 TO 5 FOR CONSISTENCY; DAMAGE TO HOME, UTILITIES SHUT OFF, MOLD GROWING, HOUSE UNLIVABLE CHANGES CONDITION FROM ABOVE NORMAL TO BELOW NORMAL WITH 10% FUNCTION FOR ALL UTILITIES SHUT OFF; WILL CHECK BACK AT THE END OF THE YEAR TO SEE IF MORE STRUCTURES HAVE BEEN TORN DOWN AS PLANNED
24-037	113906400	34,125	246,348	280,473	34,125	215,000	249,125	34,125	240,463	274,588	-5,885.00	VERIFIED DATA ENTRY OF HOME AND SIX YEAR REVIEW NOTES DONE JUNE 2024; IT APPEARS HOUSE HAS BEEN CONDITIONED TOO HIGH FOR QUITE AWHILE WITHOUT ENOUGH IMPROVEMENTS BEING DONE; LOWERING CONDITION FROM VERY GOOD TO ABOVE NORMAL; CHANGING STEEL UTILITY BUILDING FROM AG TO A DETACHED METAL GARAGE WITH FINISHED INTERIOR AND INSULATION AS IT IS USED AS A GARAGE FOR CLASSIC CARS; CHANGING QUALITY OF HOUSE FROM 3 TO 3+5 FOR CONSISTENCY; NO OTHER CHANGES
24-038	113912000	22,050	162,492	184,542	22,050	153,000	175,050	22,050	162,492	184,542	0.00	RECOMMEND <b>NO CHANGE</b> : AGREE WITH QUALITY AND CONDITION AND 6 YEAR REVIEW NOTES; SALES DATE IS OUTSIDE OF SALES RANGE USED TO SET 2024 VALUE

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-039	425803100	43,846	559,496	603,342	43,846	465,000	508,846	43,846	558,420	602,266	-1,076.00	VERIFIED DATA ENTRY OF HOME; CHANGING QUALITY FROM 2 TO 2.5 IS MORE APPROPRIATE FOR THIS SIZE AND STYLE OF HOME; AGREE WITH CONDITION BEING LEFT AT ABOVE NORMAL; REMOVING BASEMENT FINISH IN CERTAIN PORTIONS OF HOUSE AS THIS WAS NOT ACCOUNTED FOR PROPERLY; FOR THE EXISTING BASEMENT FINISH, CHANGING FROM MINIMAL FINISH TO REC ROOM; NO OTHER CHANGES
24-040	436102900	78,354	577,533	655,887	39,267	288,766	328,033	78,354	577,533	655,887	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; HOME WILL BE REVIEWED AS PART OF SIX YEAR REVIEW THIS FALL
24-041	112905900	14,606	154,070	168,676	14,250	131,732	145,982	14,606	154,070	168,676	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME; MANY PARTS OF THE HOME WERE REMODELED AND CONDITION RAISED IN 2022 TO REFLECT THESE IMPROVEMENTS; CONDITION WILL BE LOWERED WHEN OAKLAND CITY IS REVIEWED
24-042	113201200	21,536	173,934	195,470	21,054	73,678	94,732	21,536	150,168	171,704	-23,766.00	VERIFIED DATA ENTRY OF BUILDING; ADDED AIR CONDITIONING, BATHROOM, AND WATER HEATER TO PRICING; REDUCED INTERIOR FINISH FROM 2016 SQ FT TO 1008 SQ FT AS THE EAST HALF OF THE BUILDING HAS ALL THE FINISH; NO OTHER CHANGES
24-043	113401700	32,625	181,894	214,519	32,625	142,000	174,625	32,625	186,245	218,870	4,351.00	VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW DONE MAY 2024; AGREE WITH CURRENT QUALITY AND CONDITION OF HOME; ADDED TWO SHEDS INTO PRICING THAT HAVE BEEN ON THE PROPERTY BUT NOT REPORTED; REDUCED PRICING OF SHE SHED FROM HIGH TO AVERAGE; NO OTHER CHANGES
24-044	111705200	16,569	77,218	93,787	16,569	65,000	81,569	16,569	63,190	79,759	-14,028.00	VERIFIED DATA ENTRY OF HOME; PORTIONS OF HOME STARTING TO DETERIORATE AND NOT BEING REPLACED; AGREE WITH QUALITY OF HOME BUT CONDITION SHOULD BE LOWERED FROM ABOVE NORMAL TO NORMAL; NO OTHER CHANGES
24-045	424600700	76,896	224,408	301,304	76,896	206,314	283,210	76,896	220,889	297,785	-3,519.00	VERIFIED DATA ENTRY OF PROPERTY; OWNER REPORTS DAMAGE TO SEVERAL BUILDINGS FROM TORNADO MAY 2023; HOME HAS NEW METAL ROOF AND SOME NEW WINDOWS; BIG BARN HAS NEW METAL ROOF; REMOVED MACHINE SHED 56X28; CHANGED CONDITION OF MACHINE SHED 26X40 FROM BELOW NORMAL TO FAIR DUE TO DAMAGE
24-046	113704000	34,650	195,991	230,641	18,000	182,000	200,000	34,650	195,991	230,641	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME AND USING SIX YEAR REVIEW NOTES FROM JULY 2024; AGREE WITH QUALITY AND CONDITION (ABOVE NORMAL); SHED AND DECK PRICING CHANGES MADE DURING SIX YEAR REVIEW WILL BE IN EFFECT FOR 2025 VALUES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-047	114302400	10,238	68,286	78,524	9,019	55,382	64,401	10,238	68,286	78,524	0.00	RECOMMEND <b>NO CHANGE</b> : SOLD DECEMBER 2022 FOR \$65,000; AGREE WITH QUALITY AND CONDITION (NORMAL); AGREE WITH SIX YEAR REVIEW NOTES DONE IN JUNE 2024
24-048	426400500	58,732	296,460	355,192	58,732	239,274	298,006	58,732	285,557	344,289	-10,903.00	VERIFIED DATA ENTRY OF PROPERTY; CONDITION OF HOME WAS PREVIOUSLY RAISED TOO HIGH FOR THE NUMBER OF IMPROVEMENTS THAT WERE DONE; LOWERED CONDITION FROM VERY GOOD TO GOOD; CHANGED CONDITION OF 20X34 GARAGE FROM ABOVE NORMAL TO NORMAL; BOUGHT IN 2022 FOR \$365,000; NO OTHER CHANGES
24-049	426100800	466,700	260,041	726,741	466,700	216,811	683,511	466,700	257,114	723,814	-2,927.00	VERIFIED DATA ENTRY OF PROPERTY; CONDITION OF HOME WAS PREVIOUSLY RAISED TOO HIGH FOR THE NUMBER OF IMPROVEMENTS THAT WERE DONE; LOWERED CONDITION FROM VERY GOOD TO GOOD; CHANGED QUALITY OF HOME FROM 4 TO 4+10 FOR CONSISTENCY; NO OTHER CHANGES
24-050	312805700	7,920	98,233	106,153	7,920	?	7,920	7,920	98,233	106,153	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF BUILDING; EXPLAINED TO OWNERS THAT VALUATION IS FOR STATUS AS OF 1/1; VALUATION FOR 2025 WILL BE ADJUSTED TO OFFICES, UPPER APARTMENT, ETC.; AGREE WITH CURRENT QUALITY AND CONDITION
24-051	110403200	29,712	84,572	114,284	12,500	84,572	97,072	29,712	82,162	111,874	-2,410.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION; REMOVED VALUE OF OLD SHED AND BARN; EXPLAINED TO OWNER HOW LAND IS CALCULATED
24-052	114010000	26,250	152,818	179,068	-	-	-	26,250	152,818	179,068	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION; AGREE WITH 6 YEAR REVIEW NOTES
24-053	114003700	24,500	160,338	184,838	22,540	145,579	168,119	24,500	110,753	135,253	-49,585.00	VERIFIED DATA ENTRY OF HOME AND SIX YEAR REVIEW NOTES DONE JUNE 2024; IT APPEARS HOUSE HAS BEEN CONDITIONED TOO HIGH FROM PREVIOUS STAFF DUE TO SALE WITHOUT ENOUGH IMPROVEMENTS BEING DONE; LOWERING CONDITION FROM EXCELLENT TO GOOD; NO OTHER CHANGES
24-054	434900100	150,551	29,800	180,351	120,000	15,000	135,000	137,676	29,800	167,476	-12,875.00	VERIFIED DATA ENTRY OF PROPERTY; QUALITY AND CONDITION CHANGES FROM 6 YEAR REVIEW WILL BE IN EFFECT FOR 2025 VALUES; ADJUSTED LAND USE DECREASING BUILDING SITE AND ADDING GRASS ACRES; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-055	111708100	12,096	91,410	103,506	8,064	71,222	79,286	12,096	91,410	103,506	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; NO CHANGE TO QUALITY OR CONDITION AT THIS TIME; HOME IS CURRENTLY LISTED FOR SALE AND LISTS NUMBER OF INTERIOR UPDATES THAT WERE DONE AFTER 2022 WITH NO BUILDING PERMIT OR INFORMATION STATEMENT PROVIDED TO OFFICE; VALUE IS STILL LOWER THAN SALES PRICE IN 2022 (\$110,000)
24-056	110306500	29,250	74,291	103,541	7,013	74,291	81,304	29,250	74,291	103,541	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; OWNER IS CONCERNED WITH LAND VALUE; LOTS TO THE WEST OF THE HOUSE ARE MOWED AS RESIDENTIAL USE; OFFICE RECORDS DO NOT SHOW LAND EVER BEING VALUED AS AG OR LOTS BEING COMBINED
24-057	114700800	22,050	33,655	55,705	22,050	4,000	26,050	22,050	33,655	55,705	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; SIX YEAR REVIEW PICTURES FROM MAY 2024 DO NOT SHOW ANY EXTERIOR DAMAGE FROM A FIRE; OWNER WAS INFORMED AT TIME OF PROTEST THAT INTERIOR PICTURES OR A FIRE REPORT SHOULD BE FILED WITH PROTEST SHOWING WHAT KIND/AMOUNT OF DAMAGE; NEITHER WERE PROVIDED; HOUSE HAS BEEN TORN DOWN
24-058	113506800	28,350	131,504	159,854	28,350	118,504	146,854	28,350	115,459	143,809	-16,045.00	VERIFIED DATA ENTRY OF HOME; REMOVING REC ROOM BASEMENT FINISH PER PICTURES AS THIS FINISH DOES NOT EXIST; NO OTHER CHANGES
24-059	113500900	28,161	87,452	115,613	28,161	84,052	112,213	28,161	86,756	114,917	-696.00	VERIFIED DATA ENTRY OF HOME; REMOVING BASEMENT BATHROOM FROM PRICING PER PICTURES PROVIDED BY OWNER; CONDITION CHANGE DURING SIX YEAR REVIEW WILL BE IN EFFECT FOR 2025 VALUES; NO OTHER CHANGES
24-060	113507500	9,000	69,414	78,414	9,000	69,414	78,414	9,000	68,795	77,795	-619.00	VERIFIED DATA ENTRY OF HOME AND USING 6 YEAR REVIEW NOTES FROM MAY 2024; REMOVED BASEMENT BEDROOM FROM CAMA AS THERE IS NO EGRESS WINDOW; LEFT CONDITION OF HOME AT ABOVE NORMAL AS OWNER PROVIDES NO EVIDENCE THAT IT SHOULD BE LOWERED; NO OTHER CHANGES
24-061	113504500	15,750	51,590	67,340	15,750	35,447	51,197	15,750	45,883	61,633	-5,707.00	VERIFIED DATA ENTRY OF HOME AND USING 6 YEAR REVIEW NOTES FROM MAY 2024; REMOVED ATTIC FINISH PER PICTURES PROVIDED BY OWNER; AGREE WITH QUALITY AND CONDITION FOR 2024 VALUES; CONDITION CHANGE TO BELOW NORMAL WILL BE IN EFFECT FOR 2025 VALUES; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-062	113507900	11,250	129,261	140,511	11,250	126,261	137,511	11,250	125,881	137,131	-3,380.00	VERIFIED DATA ENTRY OF HOME AND USING PICTURES PROVIDED BY OWNER, REMOVED MINIMAL FINISH IN BASEMENT AS IT DOES NOT EXIST; NO OTHER CHANGES
24-063	113809100	22,050	119,937	141,987	22,050	100,000	122,050	22,050	116,013	138,063	-3,924.00	VERIFIED DATA ENTRY OF HOME; NO GRADE OR CONDITION CHANGES AT THIS TIME; CITY CURBS ARE NOT SOMETHING I CAN ADJUST VALUE FOR; DECREASE IN VALUE FOR VALUING THE WRONG SIZE DECK PREVIOUSLY; NO OTHER CHANGES
24-064	424003100	52,000	465,534	517,534	40,000	395,000	435,000	41,158	430,681	471,839	-45,695.00	VERIFIED DATA ENTRY OF HOME; AGREE WITH CONDITION OF HOME AS NORMAL; CHANGED QUALITY OF HOME FROM 2+5 TO 2-5 AS IT IS NOT AS HIGH QUALITY; CHANGED LAND USE REMOVING BUILDING SITE AND ADDING GRASS AS THERE ARE NO OTHER BUILDINGS BESIDE THE HOME; NO OTHER CHANGES
24-065	532800400	1,242,036	3,488,715	4,730,751	1,242,036	2,902,362	4,144,398	1,242,036	3,488,715	4,730,751	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF PROPERTY; MAIN INCREASE APPEARS TO BE AN INCREASE IN THE COST TABLES WHICH IS REFLECTED IN THE RCN WITH THE APPROPRIATE AMOUNT OF DEPRECIATION; ALSO RECLASSIFIED AS RURAL COMMERCIAL FROM RURAL RESIDENTIAL
24-066	432502800	357,556	5,000	362,556	357,556	-	357,556	357,556	5,000	362,556	0.00	RECOMMEND <b>NO CHANGE</b> : SHIPPING CONTAINERS ARE VALUED ON REAL PROPERTY
24-067	432502200	92,595	61,380	153,975	92,595	51,149	143,744	92,595	53,407	146,002	-7,973.00	PER INFORMATION PROVIDED BY OWNER, BUILDINGS CAN'T BE USED AS INTENDED DUE TO LEAKING AND WALL ISSUES; REDUCED CONDITION OF BOTH BUILDINGS FROM BELOW NORMAL TO FAIR; NO OTHER CHANGES
24-068	432802400	164,384	646,503	810,887	164,384	515,771	680,155	164,384	617,984	782,368	-28,519.00	VERIFIED DATA ENTRY OF PARCEL AND USING 6 YEAR REVIEW NOTES FROM JULY 2024; CHANGING QUALITY OF HOME FROM 4 TO 4+10; CHANGING CONDITION TO ABOVE NORMAL TO ACCOUNT FOR NEW SIDING AND WINDOW IMPROVEMENTS; CHANGES MADE TO ENTRY OF LARGE AG BUILDING THAT HAS LIVING QUARTER; NO OTHER CHANGES
24-069	536103100	35,000	416,642	451,642	27,500	364,564	392,064	35,000	416,642	451,642	0.00	RECOMMEND <b>NO CHANGE</b> : DESKTOP REVIEWED DATA ENTRY PORTION; AGREE WITH QUALITY AND CONDITION AS IS; NO INSULATION OR INTERIOR LINER IS STANDARD

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-070	431102300	82,098	604,330	686,428	50,000	500,000	550,000	82,098	605,564	687,662	1,234.00	VERIFIED DATA ENTRY OF PARCEL USING EXTERIOR REVIEW AND MEASUREMENTS DONE; LAND USE WAS ADJUSTED IN 2023; AGREE WITH QUALITY AND CONDITION (NORMAL) OF HOME; HARDSTEEL BUILDING WAS ENTERED AS POST FRAME INSTEAD OF RIGID STEEL - MADE CORRECTION; ADJUSTED NUMBER OF BATHROOMS AND SIZES OF DECK (WERE PREVIOUSLY INCORRECT); NO OTHER CHANGES
24-071	113202900	17,860	130,527	148,387	17,860	119,050	136,910	17,860	120,720	138,580	-9,807.00	VERIFIED DATA ENTRY OF HOME; MAJOR IMPROVEMENTS WERE DONE 15 YEARS AGO; CONDITION SHOULD BE LOWERED FROM GOOD TO ABOVE NORMAL; NO OTHER CHANGES
24-072	110305900	24,000	66,140	90,140	4,913	53,607	58,520	24,000	66,140	90,140	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; LAND IS EQUALIZED ACCORDING TO SALES; OWNER PROVIDED NO EVIDENCE THAT ANY COMPONENTS ARE DETERIORATING TO LOWER CONDITION OF HOME
24-073	736902215	-	9,387	9,387	-	7,823	7,823	-	9,387	9,387	0.00	RECOMMEND <b>NO CHANGE</b> : SHED AND DECK WERE FINE AS OF 1/1/24; NO DESTROYED PROPERTY FORM FILED
24-074	113801000	31,924	78,348	110,272	25,000	57,500	82,500	31,924	67,667	99,591	-10,681.00	VERIFIED DATA ENTRY OF HOME; CHANGED HOME TO 1S RANCH WITH LIVING QUARTERS IN BASEMENT; ADDED 25% FUNCTION FOR UPPER FLOOR NOT BEING USED; CHANGED CONDITION OF HOME FROM BELOW NORMAL TO FAIR BASED ON CURRENT CONDITION; NO OTHER CHANGES
24-075	110902600	9,547	141,302	150,849	6,365	100,000	106,365	9,547	125,552	135,099	-15,750.00	VERIFIED DATA ENTRY OF HOME; CHANGING QUALITY FROM 3+5 TO 3-5 FOR THIS STYLE OF HOME; CHANGING CONDITION FROM VERY GOOD TO GOOD DUE TO THE NUMBER OF COMPONENTS THAT ARE DETERIORATING PER OWNER; NO OTHER CHANGE
24-076	114605700	22,050	67,419	89,469	14,700	51,649	66,349	22,050	67,419	89,469	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME; AGREE WITH QUALITY AND CONDITION OF HOME; THIS PROPERTY IS NICELY MAINTAINED FOR ITS AGE; NO EVIDENCE PROVIDED SHOWING ANY MAJOR COMPONENTS DETERIORATING ENOUGH TO LOWER THE CONDITION
24-077	436102800	214,899	366,539	581,438	214,899	288,478	503,377	214,899	366,539	581,438	0.00	RECOMMEND <b>NO CHANGE</b> : BUILDING IS ENTERED APPROPRIATELY WITH LIVING QUARTERS AND MACHINE SHED BROKE OUT WITH APPROPRIATE ADJUSTMENTS; BIGGEST CHANGE FOR 2024 WAS INCREASING COST TABLES WHICH WAS REFLECTED IN THE RCN FOR THE BUILDING

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-078	113100300	14,171	24,077	38,248	13,925	17,000	30,925	14,171	22,010	36,181	-2,067.00	REMOVED INSULATION FROM PRICING AND ADDED ADJUSTMENT FOR NO HEAT; NO OTHER CHANGES; TERC CASE HAS NOT BEEN SCHEDULED YET
24-079	114801300	11,088	61,968	73,056	10,388	52,051	62,439	11,088	61,968	73,056	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME AND SIX YEAR REVIEW NOTES FROM APRIL 2024; EXTERIOR OF HOME APPEARS TO BE IN NORMAL CONDITION; ALL EXTERIOR COMPONENTS ARE MAINTAINED AND IN GOOD CONDITION; AGREE WITH GRADE AND CONDITION; IN 2019, PREVIOUS EMPLOYEES ADDED A 20% FUNCTION ON PARCEL FOR ROOF ISSUES; 20% FUNCTION WAS REMOVED IN 2021 AS OWNER STATES ROOF IS NO LONGER LEAKING; FUNCTION CANNOT BE ADDED BACK ON AS THIS CANNOT BE ADDED EQUITABLY FOR ALL HOMEOWNERS IN THE COUNTY THAT HAVE AN ISSUE WITH THEIR ROOF; IT WOULD SEEM THIS IS AN INSURANCE ISSUE
24-080	424600600	526,450	529,738	1,056,188	526,450	484,123	1,010,573	526,450	529,738	1,056,188	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF HOME AND SPOKE WITH OWNER AT TIME OF REVIEW; THE MAIN INCREASE FOR 2024 WAS AN INCREASE IN THE COST TABLES WHICH IS REFLECTED IN THE RCN; EXPLAINED THIS TO THE OWNER AND THAT OUR INTENT IS TO SET MARKET VALUE OF PROPERTIES; OWNER SEEMS TO BE MORE UPSET AT PROPERTY TAXES IN NEBRASKA; OWNER DOES NOT CARE ABOUT MARKET VALUE FOR HIS PROPERTY BECAUSE HE IS NOT GOING TO SELL; OWNER REPORTS NO ISSUES WITH HOUSE OTHER THAN NEEDING A NEW ROOF (LOOKS FINE) AND BELIEVES IT SHOULD BE VALUED AS A 1928 HOME
24-081	424600200	115,526	766,832	882,358	115,526	597,461	712,987	115,526	766,832	882,358	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF PROPERTY; NO CHANGE TO QUALITY CONDITION OR ANY BUILDINGS; OWNER UPSET WITH NEBRASKA PROPERTY TAXES; MAIN INCREASE FOR 2024 WAS AN INCREASE TO COST TABLES WHICH IS REFLECTED IN THE RCN; ALSO NEW STEEL FRAME LEAN TO THAT WAS NEVER REPORTED TO ASSESSOR'S OFFICE WAS ADDED ON FOR 2024
24-082	435202600	63,339	21,528	84,867	58,000	10,000	68,000	63,339	21,528	84,867	0.00	RECOMMEND <b>NO CHANGE</b> : SUMMIT TOWNSHIP WILL BE REVIEWED THIS SUMMER AND A CLOSER LOOK WILL BE TAKEN AT THE BUILDINGS; LEFT HAY SHED AND OLD MACHINE SHED FLAT VALUED; LEFT RED MACHINE SHED PRICED BY CAMA; NO EVIDENCE PROVIDED THAT CONDITION SHOULD BE LOWERED
24-083	114101300	29,844	370,957	400,801	25,000	340,000	365,000	29,844	364,809	394,653	-6,148.00	VERIFIED DATA ENTRY OF HOME; ADJUSTED SIZES OF DECK AND PATIO; AGREE WITH QUALITY AND CONDITION; APPROPRIATE FUNCTIONS ALREADY APPLIED TO PARCEL; NO OTHER CHANGES

PROTEST #	PARCEL #	LAND	DWELL	TOTAL	REQ LAND	REQ DWELL	REQ TOTAL	FINAL LAND	FINAL DWELL	FINAL TOTAL	CHANGED	REASON
24-084	432103500	336,425	184,666	521,091	285,000	184,666	469,666	336,425	184,666	521,091	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF PROPERTY; AG LAND WAS ADJUSTED DURING 2023 PROTEST ACCORDING TO FSA REPORT PROVIDED BY OWNER; LAND IS EQUALIZED; HOME IS IN THE PROCESS OF BEING BUILT AND HAS APPROPRIATE FUNCTION APPLIED FOR NOT BEING COMPLETE; HEARING FOR TERC CASE HAS NOT BEEN SET
24-085	111901800	9,360	16,505	25,865	2,000	12,000	14,000	9,360	16,505	25,865	0.00	RECOMMEND <b>NO CHANGE</b> : AGREE WITH QUALITY AND CONDITION OF HOME; EXTERIOR REVIEW DONE; OWNER NOT HOME AT TIME OF REVIEW; HOME IN BELOW NORMAL CONDITION WITH NO EVIDENCE PROVIDED THAT IT SHOULD BE LOWERED FURTHER
24-086	437700800	741,296	175,908	917,204	300,000	140,000	440,000	741,296	175,908	917,204	0.00	RECOMMEND <b>NO CHANGE</b> : VERIFIED DATA ENTRY OF PROPERTY; NO QUALITY OR CONDITION CHANGES TO HOME AT THIS TIME; NO CHANGES TO LAND; FSA 578 WAS PROVIDED BY OWNER IN 2023 AND ALL LAND CHANGES WERE MADE AT THAT TIME; NO OTHER CHANGES
24-087	431600300	52,780	266,297	319,077	47,780	228,228	276,008	48,757	266,297	315,054	-4,023.00	CHANGING .66 ACRES OF BUILDING SITE TO GRASS AS THERE IS ONLY A HOME ON THIS PROPERTY; NO VALUE DEDUCTION FOR COUNTY ROAD NEEDING ROCK OR BEING BUSY; HOUSE ALREADY HAS 5% FUNCTION APPLIED FOR BEING OVERBUILT WHICH IS DONE ACROSS THE ENTIRE COUNTY; NO OTHER CHANGES

**Report of Destroyed Real Property Forms (Form 425’s # 1-62)**  
See Spreadsheet on page 14-19

	PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
1	436303800	SHANER, JEFF A ETUX	S2 E OF DITCH & S2NW4 S RD 24-21-11 ARIZONA TWP	\$1,216,995.00	\$0.00	\$0.00	\$1,216,995.00	\$1,216,995.00	\$0.00	\$0.00	\$1,216,995.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
2	436401500	SHANER, JEFF A ETUX	PT W2SW4 RD2.4 19-21-12 ARIZONA TWP	\$383,160.00	\$0.00	\$0.00	\$383,160.00	\$383,160.00	\$0.00	\$0.00	\$383,160.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
3	431900300	TOB ISLE INC.	L1TO8SEC15&L1-6&L11SEC16 15-23-11 QUINNEBAUGH TWP	\$3,816,065.00	\$0.00	\$0.00	\$3,816,065.00	\$38,165,065.00	\$0.00	\$0.00	\$3,816,065.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
4	431700500	TOB ISLE INC.	L1-4SEC9&L1-2EX TR SEC10 9-23-11 QUINNEBAUGH TWP	\$426,652.00	\$0.00	\$0.00	\$426,652.00	\$426,652.00	\$0.00	\$0.00	\$426,652.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
5	437700800	MOMSEN, L SCOTT ETAL TRUSTEES	S3/4W2E OF R&PTL1NW4NW4 17-20-12 ARIZONA TWP	\$741,296.00	\$175,908.00	\$0.00	\$917,204.00	\$741,296.00	\$175,908.00	\$0.00	\$917,204.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
6	437700700	MOMSEN, L SCOTT ETAL TRUSTEES	S OF RIVER IN E2 18-20-12 ARIZONA TWP	\$146,536.00	\$0.00	\$0.00	\$146,536.00	\$146,536.00	\$0.00	\$0.00	\$146,536.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
7	734001501	BRASKA-IOWA HELICOPT	IOLL: S2EX1.91ATRACT 25-22-11 RIVERSIDE TWP	\$0.00	\$0.00	\$929,797.00	\$929,797.00	\$0.00	\$0.00	\$929,797.00	\$929,797.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
8	434101900	BRUMMOND, KEVIN L & KLARISE K	PT SW4NW4 (GOV LOT 3) W OF RD 31-22-12 RIVERSIDE TWP	\$170,565.00	\$0.00	\$0.00	\$170,565.00	\$170,565.00	\$0.00	\$0.00	\$170,565.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
9	434101800	BRUMMOND, KEVIN L & KLARISE K	N2NW4 EX 2TRS INC GOV L1-2 31-22-12 RIVERSIDE TWP	\$190,753.00	\$0.00	\$0.00	\$190,753.00	\$190,753.00	\$0.00	\$0.00	\$190,753.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
10	434101500	BRUMMOND, KEVIN L & KLARISE K	2.62A TRACT IN NW4SW4 30-22-12 RIVERSIDE TWP	\$4,779.00	\$0.00	\$0.00	\$4,779.00	\$4,779.00	\$0.00	\$0.00	\$4,779.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
11	434100300	BRUMMOND, KEVIN L & KLARISE K	TR S2NW4NW4 W OF RD (GOV LT 2) 31-22-12 RIVERSIDE TWP	\$49,682.00	\$0.00	\$0.00	\$49,682.00	\$49,682.00	\$0.00	\$0.00	\$49,682.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
12	434100200	BRUMMOND, KEVIN L & KLARISE K	PT SW4 30-22-12 RIVERSIDE TWP	\$858,629.00	\$0.00	\$0.00	\$858,629.00	\$858,629.00	\$0.00	\$0.00	\$858,629.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
13	434004200	BRUMMOND, KEVIN L & KLARISE K	N2NE4 EX TR 36-22-11 RIVERSIDE TWP	\$459,375.00	\$0.00	\$0.00	\$459,375.00	\$459,375.00	\$0.00	\$0.00	\$459,375.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
14	434004100	BRUMMOND, KEVIN L & KLARISE K	TRN2NE4 36-22-11 RIVERSIDE TWP	\$60,801.00	\$0.00	\$0.00	\$60,801.00	\$60,801.00	\$0.00	\$0.00	\$60,801.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
15	434002100	BRUMMOND, KEVIN L & KLARISE K	S2NE4& ACCR 36-22-11 RIVERSIDE TWP	\$469,300.00	\$0.00	\$0.00	\$469,300.00	\$469,300.00	\$0.00	\$0.00	\$469,300.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
16	434001500	BRUMMOND, KEVIN L & KLARISE K	S2EX1.91ATTRACT 25-22-11 RIVERSIDE TWP	\$2,061,276.00	\$0.00	\$0.00	\$2,061,276.00	\$2,061,276.00	\$0.00	\$0.00	\$2,061,276.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
17	433700100	BRUMMOND, KEVIN L & KLARISE K	L1(PT NW4)EXTRS&L2 14-22-11 RIVERSIDE TWP	\$414,162.00	\$0.00	\$0.00	\$414,162.00	\$414,162.00	\$0.00	\$0.00	\$414,162.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
18	433600900	BRUMMOND, KEVIN L & KLARISE K	E2NE4 EX 3.33AC DITCH&SW4NE4&SE4NW4&NE4SW 15-22-11RIVERSIDE TWP	\$1,208,181.00	\$0.00	\$0.00	\$1,208,181.00	\$1,208,181.00	\$0.00	\$0.00	\$1,208,181.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
19	633701400	BRUMMOND, KEVIN L & KLARISE K	LT2 SCANNON LANDING RIVERSIDE TWP	\$53,044.00	\$689,046.00	\$125,483.00	\$867,573.00	\$53,044.00	\$689,046.00	\$125,483.00	\$867,573.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
20	434101600	HELZER, JOHN & KIM	2.37ACTR NW4SW4 30-22-12 RIVERSIDE TWP	\$53,593.00	\$311,510.00	\$225,498.00	\$590,601.00	\$53,593.00	\$311,510.00	\$225,498.00	\$590,601.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
21	434003500	HELZER, JOHN & KIM	1.91ACTR NE4SE4 25-22-11 RIVERSIDE TWP	\$15,280.00	\$0.00	\$0.00	\$15,280.00	\$15,280.00	\$0.00	\$0.00	\$15,280.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
22	436303500	LYDICK FAMILY FARMS LLC	S2SW4&NW4SW4 24-21-11 ARIZONA TWP	\$760,375.00	\$0.00	\$11,382.00	\$771,757.00	\$760,375.00	\$0.00	\$11,382.00	\$771,757.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
23	436800800	LYDICK FAMILY FARMS LLC	L1&NW4NE4&N2NW4 25-21-11 ARIZONA TWP	\$892,238.00	\$0.00	\$0.00	\$892,238.00	\$892,238.00	\$0.00	\$0.00	\$892,238.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
24	436800500	LYDICK FAMILY FARMS LLC	NE4NE4 26-21-11 ARIZONA TWP	\$210,989.00	\$0.00	\$0.00	\$210,989.00	\$210,989.00	\$0.00	\$0.00	\$210,989.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
25	436304300	LYDICK FAMILY FARMS LLC	NE4SW4&SW4SE4 S&W OF DITCH 24-21-11 ARIZONA TWP	\$202,851.00	\$0.00	\$0.00	\$202,851.00	\$202,851.00	\$0.00	\$0.00	\$202,851.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
26	431600400	MARYOTT, JOHN W	E PT L5+10' SW4SW4 6-23-11 QUINNEBAUGH TWP	\$44,650.00	\$123,318.00	\$1,067.00	\$169,035.00	\$44,650.00	\$123,318.00	\$1,067.00	\$169,035.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
27	636005300	HARDING, DAVID W ETUX	L15 HARBOR 671 ARIZONA TWP	\$23,000.00	\$46,150.00	\$893.00	\$70,043.00	\$23,000.00	\$33,228.00	\$893.00	\$57,121.00	-\$12,922.00	FORM 425 DESTROYED REAL PROPERTY; APPLYING 28% FUNCTION DUE TO NUMBER OF COMPONENTS THAT HAVE BEEN RUINED; THIS IS MORE THAN 20% OF ASSESSED VALUE OF DWELLING
28	636003400	BAKER, GREGG ETUX	L12 HARBOR 671 ARIZONA TWP	\$23,000.00	\$63,830.00	\$0.00	\$86,830.00	\$23,000.00	\$50,991.00	\$0.00	\$73,991.00	-\$12,839.00	FORM 425 DESTROYED REAL PROPERTY; APPLYING 25% FUNCTION DUE TO NUMBER OF COMPONENTS THAT HAVE BEEN RUINED; THIS IS MORE THAN 20% OF ASSESSED VALUE OF DWELLING
29	436400500	BLODGETT FARMS LLC	L8&S PT L1&E PT L2&N PT L6&7 17-21-12 ARIZONA TWP	\$1,210,078.00	\$285,010.00	\$93,831.00	\$1,588,919.00	\$1,210,078.00	\$285,010.00	\$93,831.00	\$1,588,919.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
30	436500200	BLODGETT FARMS LLC	PT W2 TO RIVER 16-21-12 ARIZONA TWP	\$239,849.00	\$0.00	\$0.00	\$239,849.00	\$239,849.00	\$0.00	\$0.00	\$239,849.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
31	636002300	STEVENSON, BRIAN & FLORENCE	L19 HARBOR 671 ARIZONA TWP	\$23,000.00	\$187,272.00	\$0.00	\$210,272.00	\$23,000.00	\$187,272.00	\$0.00	\$210,272.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
32	636003600	STEVENSON, BRIAN & FLORENCE	L18 HARBOR 671 ARIZONA TWP	\$23,000.00	\$0.00	\$9,615.00	\$32,615.00	\$23,000.00	\$0.00	\$9,615.00	\$32,615.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
33	434003700	HANSEN, SHERRI K	N2N2 EX TRACTS 25-22-11 RIVERSIDE TWP	\$146,033.00	\$313,694.00	\$355,696.00	\$815,423.00	\$146,033.00	\$313,694.00	\$355,696.00	\$815,423.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
34	432300500	OLSON, RANDY L ETAL	S3/4 W OF RIVER 35-23-11 QUINNEBAUGH TWP	\$1,949,600.00	\$0.00	\$0.00	\$1,949,600.00	\$1,949,600.00	\$0.00	\$0.00	\$1,949,600.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
35	432202000	OLSON, RANDY L ETAL	PTSE4SE4&NE4SE4&SE4N E4 34-23-11 QUINNEBAUGH TWP	\$723,300.00	\$0.00	\$27,295.00	\$750,595.00	\$723,300.00	\$0.00	\$27,295.00	\$750,595.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
36	636003000	MASEK, BRIAN JOHN ETAL	L13 HARBOR 671 ARIZONA TWP	\$23,000.00	\$43,154.00	\$0.00	\$66,154.00	\$23,000.00	\$43,154.00	\$0.00	\$66,154.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
37	436804300	POWELL, ALEXANDRA & JOSHUA	TR SW4NE4 26-21-11 ARIZONA TWP	\$64,723.00	\$393,221.00	\$51,454.00	\$509,398.00	\$64,723.00	\$393,221.00	\$51,454.00	\$509,398.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
38	636003100	BAKER, CLINTON K	L17 HARBOR 671 ARIZONA TWP	\$23,000.00	\$36,755.00	\$0.00	\$59,755.00	\$23,000.00	\$36,755.00	\$0.00	\$59,755.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
39	436804800	QUICK, KORD ETUX	S2SE4NE4&NE4SE4EXTR 26-21-11 ARIZONA TWP	\$332,150.00	\$0.00	\$15,422.00	\$347,572.00	\$332,150.00	\$0.00	\$15,422.00	\$347,572.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
40	436902000	OLSON, ROBERT & LYNN	NE4NW4&SE4 31-21-12 ARIZONA TWP	\$505,654.00	\$353,899.00	\$1,512.00	\$861,065.00	\$505,654.00	\$353,899.00	\$1,512.00	\$861,065.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
41	432300100	OLSON, MICHAEL ETUX	PT N2NW4 26-23-11 QUINNEBAUGH TWP	\$364,156.00	\$0.00	\$0.00	\$364,156.00	\$364,156.00	\$0.00	\$0.00	\$364,156.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
42	432000200	OLSON, MICHAEL ETUX	LBEXTR&ACCR INCLUDES PT SEC14 11-23-11 QUINNEBAUGH TWP	\$987,124.00	\$0.00	\$0.00	\$987,124.00	\$987,124.00	\$0.00	\$0.00	\$987,124.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
43	436801800	OLSON, ROBERT ETUX	PT NE4&PT NW4&PTSW4&PTSE4 25-21-11 ARIZONA TWP	\$1,315,819.00	\$0.00	\$0.00	\$1,315,819.00	\$0.00	\$0.00	\$0.00	\$1,315,819.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
44	436900800	OLSON, ROBERT ETUX	L2 S OF D & W2SW4 30-21-12 ARIZONA TWP	\$567,695.00	\$0.00	\$0.00	\$567,695.00	\$567,695.00	\$0.00	\$0.00	\$567,695.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
45	436902500	OLSON, ROBERT L ETAL	PT SW4NE4 & PT SE4NE4 31-21-12 ARIZONA TWP	\$247,982.00	\$0.00	\$0.00	\$247,982.00	\$247,982.00	\$0.00	\$0.00	\$247,982.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
46	436803200	OLSON, ROBERT L ETUX	NW4NE4NE4 36-21-11 ARIZONA TWP	\$22,110.00	\$0.00	\$22,381.00	\$44,491.00	\$22,110.00	\$0.00	\$22,381.00	\$44,491.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
47	432000500	OLSON, MICHAEL ETUX	E2SW4 (W OF RIVER) 23-23-11 QUINNEBAUGH TWP	\$433,038.00	\$0.00	\$0.00	\$433,038.00	\$433,038.00	\$0.00	\$0.00	\$433,038.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
48	436901900	OLSON, MICHAEL R ETAL	NW4NW4 31-21-12 ARIZONA TWP	\$42,125.00	\$0.00	\$0.00	\$42,125.00	\$42,125.00	\$0.00	\$0.00	\$42,125.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
49	436803300	OLSON, MICHAEL R ETAL	E2NE4NE4 36-21-11 ARIZONA TWP	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
50	436006800	SCHROEDER, TERRY M	PTNW4 6-21-12 ARIZONA TWP	\$26,013.00	\$0.00	\$0.00	\$26,013.00	\$26,013.00	\$0.00	\$0.00	\$26,013.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
51	434100800	SCHROEDER, TERRY M	PTSW4SW4 31-22-12 RIVERSIDE TWP	\$7,500.00	\$0.00	\$29,799.00	\$37,299.00	\$7,500.00	\$0.00	\$29,799.00	\$37,299.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
52	437601300	G & G BOTTOM FARMS LLC	W2&SE4 EX DITCH 23-20-11 ARIZONA TWP	\$2,784,911.00	\$0.00	\$66,818.00	\$2,851,729.00	\$2,784,911.00	\$0.00	\$66,818.00	\$2,851,729.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
53	436902400	KENDEL 5 FARMS LLC	PT L9 30-21-12 ARIZONA TWP	\$83,827.00	\$0.00	\$0.00	\$83,827.00	\$83,827.00	\$0.00	\$0.00	\$83,827.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

	PARCEL #	DEEDHOLDER	LEGAL DESCRIPTION	CERTIFIED LAND	CERTIFIED DWELLING	CERTIFIED IMPROVEMENT	CERTIFIED TOTAL	CHANGED LAND	CHANGED DWELLING	CHANGED IMPROVEMENT	CHANGED TOTAL	VALUE CHANGED	REASON FOR CHANGE
54	436902600	KENDEL 5 FARMS LLC	TR W2SE4 E OF DITH 30-21-12 ARIZONA TWP	\$59,619.00	\$0.00	\$0.00	\$59,619.00	\$59,619.00	\$0.00	\$0.00	\$59,619.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
55	436900700	KENDEL 5 FARMS LLC	L1-3-4&PT L2&S2EXL5 30-21-12 ARIZONA TWP	\$1,142,439.00	\$0.00	\$0.00	\$1,142,439.00	\$1,142,439.00	\$0.00	\$0.00	\$1,142,439.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
56	636006300	PHILLIPS, DENNIS E ETAL	L10I HARBOR 671 SUB 7-21-12 ARIZONA TWP	\$18,000.00	\$114,437.00	\$0.00	\$132,437.00	\$18,000.00	\$114,437.00	\$0.00	\$132,437.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
57	436401200	OCEAN PROPERTY HOLDINGS LLC	PT SW4-SE4-NE4-NW4&L2-3 19-21-12 ARIZONA TWP	\$1,983,099.00	\$0.00	\$0.00	\$1,983,099.00	\$1,983,099.00	\$0.00	\$0.00	\$1,983,099.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
58	436400900	OCEAN PROPERTY HOLDINGS LLC	L9 & SW4SE4 18-21-12 ARIZONA TWP	\$385,703.00	\$0.00	\$0.00	\$385,703.00	\$385,703.00	\$0.00	\$0.00	\$385,703.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
59	432300300	OCEAN PROPERTY HOLDINGS LLC	L6 ACCRETION 26-23-11 QUINNEBAUGH TWP	\$551,025.00	\$0.00	\$0.00	\$551,025.00	\$551,025.00	\$0.00	\$0.00	\$551,025.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
60	432300400	OCEAN PROPERTY HOLDINGS LLC	PT N4 35-23-11 QUINNEBAUGH TWP	\$627,242.00	\$0.00	\$0.00	\$627,242.00	\$627,242.00	\$0.00	\$0.00	\$627,242.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
61	436902300	CARSON LLC	S2NW4&SW4 EXTR 31-21-12 ARIZONA TWP	\$1,503,893.00	\$0.00	\$0.00	\$1,503,893.00	\$1,503,893.00	\$0.00	\$0.00	\$1,503,893.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY
62	436804000	CARSON LLC	SE4NE4&E2SE4 EX TR ARIZONA TWP 36-21-11	\$630,002.00	\$0.00	\$0.00	\$630,002.00	\$630,002.00	\$0.00	\$0.00	\$630,002.00	\$0.00	NO CHANGE; FORM 425 DESTROYED REAL PROPERTY

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