

Valley County Board of Supervisors Minutes
July 10, 2023 – 7:00 p.m.

The Valley County Board of Supervisors convened on July 10, 2023 at 7:00 p.m. as the Board of Equalization. Pledge of Allegiance was recited. Roll Call: Baker, Cetak, Cullers, Ference, Petska, Van Slyke. All present. Absent, DeRiso. Clerk verified notice of meeting. Motion by Petska to Adopt the agenda. Second by Baker. Van Slyke, Ference, Baker, Cullers, Petska, Cetak. All voting, Yes. Absent, DeRiso. Motion carried. Parcel #880026551, Tim Starman, Protest #3 withdrew his protest due to clerical error. Total value at \$143,945.00. Parcel #880012243, Riverview Land Co, LLC., Protest #4. Discovered by the land owner that the parcel was incorrect, it was dryland instead of grass. Mike brought in FSA map. It was recommended to change the dryland acres to grass. Motion by Baker to move from dryland to grass, at the requested value to change it to. Total value at \$48,120.00. Second by Ference. Ference, Baker, Cullers, Petska, Cetak, Van Slyke. All voting, Yes. Absent, DeRiso. Parcel #880028602, Big Curve, LLC., Protest #5. This property is commercial. Darrell Standard from Standard Appraisal Services tried contacting Kruml, but had the wrong phone number, he received the right phone number. Called Tom Kruml to ask for income information to bring to the Assessor's office today July 10. Tom Kruml was present for the hearing. Kruml explained that Big Curve is a small group of people in Valley County. Big Curve purchased the Airport Motel for \$300,000.00 all furnishings provided. Mr. Standard called Kruml to get financials. Kruml was asked to bring all tax returns, etc. Kruml thought that tax returns were not relevant. He did bring financials for second half of 2021, all of 2022, and a portion of 2023. This is on Commercial property only. DeRiso arrived at 7:12 p.m. Profit loss was also provided by Big Curve as well. Discussion about the appraisers getting the financials. State's policies were discussed, there are 3 ways to figure tax values; comparable, market analysis and income analysis. Kruml was worried about the confidentiality. The hotel is bad enough that Kruml brought them anyways. The board didn't want to see the financials of the hotel. Financials are not public knowledge. Kruml then handed over for the record, the financials that were prepared by Lammers, Abel, and Kaps. 2022 monthly breakdown from January-December. Available rooms on daily basis, total receipts of all income on monthly basis, total rooms occupied, occupancy percentage, gives nasty detail of owning a motel. Kruml also wanted to know if this is going to be ongoing for next year on appraisal or value of properties. As far as the Board is concerned the value of the land, buildings, etc. is the main concern. The Board would like to visit with Darrel Standard some more. Standard recommended to leave the value as is suggested to not make any decisions until he gets the income information. Postpone to later date. Assessor Waltman recommended to go with Standard's decision for now. Kruml then finished for the record, just in case this goes to District or Supreme Court, 2021 Financial statements for 6 months of the year prepared by Lammers, Abel, and Kaps; 2022 full year, 2023 noted through 5/31/2023 profit and loss statements. These will be sent through the mail to Standard and are not public record. Standard will come back to Valley County if time allows him to. He appraises 75% of the State of Nebraska. Kruml will be notified of the Board of Equalization meeting on July 25, 2023. The Board will make the decision then. More discussion was held on how commercial and ag values were figured. Kruml was asked why did they buy the hotel, he stated that it is needed in the community. Sometimes Cobblestone isn't enough. Parcel #88003622, Cody Freouf, Protest #6. Cody reported that his property is Agricultural not Rural residential. He uses the pasture for cattle grazing. Cody brought map from FSA. Assessor recommended to change 15.82 acres from site to grass. 1 acre house and 1 building and .53 for road. The 20% increase will still be added to the buildings and land. The parcel is still considered an acreage. The numbers would be same on the improvements valued \$321,520.00, land went down to \$38,795.00. For a total of \$360,315.00. The reason for the changes is the increase of sales of acreages. Discussion on what determines an acreage. Cody Freouf was good with the changes. With no further discussion. The meeting was adjourned at 7:56 p.m., to reconvene at 9:00 a.m. in regular session on July 11, 2023 and Board of Equalization at 11:00 a.m.

I, the undersigned County Clerk, hereby that the foregoing is a true and correct copy of the proceedings had and done by the County Board, that all the subjects included the foregoing proceedings were contained in the Agenda for the meeting, kept continually current and available for public inspection at the Office of the County Clerk; that subjects were contained in said Agenda for at least twenty-four hours prior to said meeting; that at least one copy all reproducible material discussed at the meeting were in written form and available for the public.

Judith Bower
Valley County Clerk