

OFFICE OF THE BURT COUNTY CLERK  
**Burt County Board of Equalization**  
July 21, 2023 Minutes  
TEKAMAH NE 68061

A meeting of the Burt County Board of Equalization was held July 21, 2023 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska. Notice of the meeting was given in advance thereof by Publication in the Lyons Mirror-Sun and on the County's Website. A copy of the proof of publication is on file in the office of the County Clerk. Supervisors Present were: Gary 'Bird' Swanson, Jeff Kutchera, Carl Pearson, Ted Connealy and David Schold. Sam Titus was present for part of the meeting. Not Present - Paul Richards. Attending from the Assessor's Office: Katie Hart, Burt County Assessor.

The meeting opened at 9:01 A.M. with the Pledge of Allegiance. Chairman Schold informed the public that the Open Meeting Act was posted.

**Final Decisions for 2023 Property Valuation Protests - Form 422's** were reviewed, voted upon and approved by the Burt County Board of Equalization: Upon motion by Connealy, seconded by Kutchera, the Board voted to accept the final decisions on the valuation protest Form 422's #1-115; approved By Roll Call Vote: Ayes – Swanson, Kutchera, Pearson, Connealy and Schold. Nays – none. Absent: Richards & Titus. The Board thanked the Assessor's office for the work they did for the taxpayers.

Property parcel adjustments were presented to the Board of Equalization for approval: **Undervalued/Overvalued Property per §77-1315.01**

Upon motion by Connealy, seconded by Swanson, the Board of Equalization approved the undervalued and overvalued Property adjustments, with roll call vote as follows: Ayes – Swanson, Kutchera, Pearson, Connealy and Schold. Absent – Richards & Titus. Nays-none.

The BOE meeting adjourned at 10:45 A.M. upon motions by Connealy and Kutchera.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

DAVID SCHOLD, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

For a List of 2023 Protests and Final Decisions (Form 422's #1-115)  
See pages 2-10

For a List of Undervalued/Overvalued Property Adjustments approved  
See Spreadsheet on page 11

| NUMBER | NAME                                     | LEGAL DESCRIPTION                | PROTESTED VALUATION | REQUESTED VALUATION | APPROVED VALUATION | Value CHANGE? |
|--------|------------------------------------------|----------------------------------|---------------------|---------------------|--------------------|---------------|
| 1      | 113405300<br>Richard I. Nun              | Lot 1-2 Blk 47                   | 41,231.00           | land 34,088.00      | land 41,231.00     | Yes           |
|        |                                          | Tekamah                          | 251,362.00          | bldg 211,274.00     | bldg 239,612.00    |               |
|        |                                          |                                  | 292,593.00          | TOTAL 245,362.00    | TOTAL 280,843.00   |               |
| 2      | 314003200<br>Paul Fortier                | Lot 5 Blk 81                     | 26,250.00           | land 23,100.00      | land 26,250.00     | Yes           |
|        |                                          | Tekamah                          | 73,817.00           | bldg 64,790.00      | bldg 63,678.00     |               |
|        |                                          |                                  | 100,067.00          | TOTAL 87,890.00     | TOTAL 89,928.00    |               |
| 3      | 426400800<br>Kent & Terri Hoeneman       | E2NE4                            | 428,500.00          | land 400,226.00     | land 396,430.00    | Yes           |
|        |                                          | 16-20-9                          | 179,354.00          | bldg 120,000.00     | bldg 179,354.00    |               |
|        |                                          | CRAIG TWP                        | 607,854.00          | TOTAL 520,226.00    | TOTAL 575,784.00   |               |
| 4      | 113808800<br>John Sparks                 | Pt L 7-8 Blk 103                 | 23,667.00           | land 18,500.00      | land 23,667.00     | Yes           |
|        |                                          | Tekamah                          | 279,691.00          | bldg 206,425.00     | bldg 239,376.00    |               |
|        |                                          |                                  | 303,358.00          | TOTAL 224,925.00    | TOTAL 263,043.00   |               |
| 5      | 433501400<br>Hackleberry flats Hunt Club | SE4                              | 166,842.00          | land 125,707.00     | land 166,842.00    | No            |
|        |                                          | 19-22-11                         | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                                          | Riverside TWP                    | 166,842.00          | TOTAL 125,707.00    | TOTAL 166,842.00   |               |
| 6      | 112710400<br>Jerry Leiding               | L 12-13 Blk 18                   | 20,262.00           | land 13,985.00      | land 20,262.00     | Yes           |
|        |                                          | Oakland                          | 68,933.00           | bldg 48,500.00      | bldg 47,335.00     |               |
|        |                                          |                                  | 89,195.00           | TOTAL 62,485.00     | TOTAL 67,597.00    |               |
| 7      | 214501900<br>Judi Lascale                | BLKS 179,158,PT BLKS 178 & 159 & | 41,700.00           | land 28,445.00      | land 53,462.00     | Raised        |
|        |                                          | STS&ALLEYS BLK178                | 60,023.00           | bldg 0.00           | bldg 56,863.00     |               |
|        |                                          | Tekamah                          | 101,723.00          | TOTAL 28,445.00     | TOTAL 110,325.00   |               |
| 8      | 435901200<br>Duane Andersen              | TR INCLUDING L5 SE4SE4           | 59,503.00           | land 36,003.00      | land 58,713.00     | Yes           |
|        |                                          | 2-21-11                          | 67,380.00           | bldg 67,380.00      | bldg 67,380.00     |               |
|        |                                          | Arizona TWP                      | 126,883.00          | TOTAL 103,383.00    | TOTAL 126,093.00   |               |
| 9      | 424901200<br>Dave & Sheri McArdle        | TR IN SW4SW4                     | 70,200.00           | land 38,160.00      | land 52,530.00     | Yes           |
|        |                                          | 28-24-8                          | 78,257.00           | bldg 45,000.00      | bldg 67,089.00     |               |
|        |                                          | PERSHING TWP                     | 148,457.00          | TOTAL 83,160.00     | TOTAL 119,619.00   |               |
| 10     | 113000300<br>Brandon Carda               | N 193' L1                        | 41,937.00           | land 41,937.00      | land 41,937.00     | Yes           |
|        |                                          | 21st Chets Add                   | 230,518.00          | bldg 153,900.00     | bldg 204,517.00    |               |
|        |                                          | Oakland                          | 272,455.00          | TOTAL 195,837.00    | TOTAL 246,454.00   |               |
| 11     | 111704300<br>Leland & Bonita Going       | L 1-4 BLK 2                      | 7,965.00            | land 2,000.00       | land 7,965.00      | No            |
|        |                                          | Nelsen Add.                      | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                                          | Lyons                            | 7,965.00            | Total 2,000.00      | Total 7,965.00     |               |
| 12     | 111711300<br>Leland & Bonita Going       | L 1&2 BLK 6                      | 7,643.00            | land 2,000.00       | land 7,643.00      | No            |
|        |                                          | Nelson 2nd Add                   | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                                          | Lyons                            | 7,643.00            | TOTAL 2,000.00      | TOTAL 7,643.00     |               |

| NUMBER | NAME               | LEGAL DESCRIPTION     | PROTESTED VALUATION | REQUESTED VALUATION | APPROVED VALUATION | Value CHANGE? |
|--------|--------------------|-----------------------|---------------------|---------------------|--------------------|---------------|
| 13     | 422503200          | TR SW4SE4             | 45,000.00           | 35,000.00           | 38,101.00          | Yes           |
|        | Nicholas Kopietz   | 4-22-8                | 413,669.00          | 195,000.00          | 323,398.00         |               |
|        |                    | Oakland TWP           | 458,669.00          | 230,000.00          | 361,499.00         |               |
| 14     | 42400200           | TR NW4NE4(RD.70AC)    | 81,525.00           | 62,220.00           | 51,045.00          | Yes           |
|        | Joseph Foust       | 30-22-9               | 109,928.00          | 105,660.00          | 121,160.00         |               |
|        |                    | BELLCREEK TWP         | 191,453.00          | 167,880.00          | 172,205.00         |               |
| 15     | 11402800           | L8 BLK81              | 24,150.00           | 14,700.00           | 24,150.00          | Yes           |
|        | Timothy C. Brock   | Tekamah               | 40,299.00           | 24,387.00           | 34,845.00          |               |
|        |                    |                       | 64,449.00           | 39,087.00           | 58,995.00          |               |
| 16     | 4320903800         | 1.16ACTR SE4SE4       | 8,700.00            | 7,000.00            | 2,880.00           | Yes           |
|        | Hundahl Home Place | 13-22-10              | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | SILVERCREEK TWP       | 8,700.00            | 8,700.00            | 2,880.00           |               |
| 17     | 432901600          | ALL SEC 24 EX 2 TRS   | 2,582,226.00        | 2,150,000.00        | 2,703,734.00       | Raised        |
|        | Hundahl Home Place | 24-22-10              | 10,100.00           | 5,000.00            | 10,100.00          |               |
|        | John Hundahl       | SILVERCREEK TWP       | 2,592,326.00        | 2,155,000.00        | 2,713,834.00       |               |
| 18     | 432801000          | NE4 160 Ac.           | 539,590.00          | 460,000.00          | 727,275.00         | Raised        |
|        | Hundahl Home Place | 22-22-10              | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | SILVERCREEK TWP       | 539,590.00          | 460,000.00          | 727,275.00         |               |
| 19     | 432900900          | SW4&W2SE4&PTE2SE4     | 918,422.00          | 825,000.00          | 1,019,645.00       | Raised        |
|        | Hundahl Home Place | 13-22-10              | 295,086.00          | 290,000.00          | 295,086.00         |               |
|        | John Hundahl       | SILVERCREEK TWP       | 1,213,508.00        | 1,115,000.00        | 1,314,731.00       |               |
| 20     | 433402300          | L1 PT SW4SW4 EX TR    | 37,353.00           | 31,000.00           | 34,018.00          | Yes           |
|        | Hundahl Home Place | 11-21--11             | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | RIVERSIDE TWP         | 37,353.00           | 31,000.00           | 34,018.00          |               |
| 21     | 432903700          | 11.66ACTR E2SE4       | 74,523.00           | 71,000.00           | 72,889.00          | Yes           |
|        | Hundahl Home Place | 13-22-10              | 250.00              | 250.00              | 250.00             |               |
|        | John Hundahl       | SILVERCREEK TWP       | 74,773.00           | 71,250.00           | 73,139.00          |               |
| 22     | 432903400          | 3.73 ACRE TRACT E2SE4 | 24,245.00           | 22,000.00           | 21,966.00          | Yes           |
|        | Hundahl Home Place | 13-22-10              | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | SILVERCREEK TWP1      | 24,245.00           | 22,000.00           | 21,966.00          |               |
| 23     | 432800600          | S2SE4 80 acres        | 390,300.00          | 299,000.00          | 353,810.00         | Yes           |
|        | Hundahl Home Place | 15-22-10              | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | SILVERCREEK TWP       | 390,300.00          | 299,000.00          | 353,810.00         |               |
| 24     | 433500500          | SE4 161.380 Acres     | 589,706.00          | 510,000.00          | 589,706.00         | No            |
|        | Hundahl Home Place | 18-22-11              | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | RIVERSIDE TWP         | 589,706.00          | 510,000.00          | 589,706.00         |               |
| 25     | 432901200          | S2NW4 80 Acres        | 301,260.00          | 250,000.00          | 291,915.00         | Yes           |
|        | Hundahl Home Place | 23-22-10              | 0.00                | 0.00                | 0.00               |               |
|        | John Hundahl       | SILVERCREEK TWP       | 301,260.00          | 250,000.00          | 291,915.00         |               |

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|--------|-------------------------|----------------------------|---------------------|---------------------|--------------------|------------------------------|
| 26     | 113809100               | L4 BLK104                  | 22,540.00           | land 13,720.00      | land 22,540.00     | Yes                          |
|        | Timothy Bollinger       | Tekamah                    | 102,854.00          | bldg 73,787.00      | bldg 93,587.00     |                              |
|        |                         |                            | 125,394.00          | TOTAL 87,507.00     | TOTAL 116,127.00   |                              |
| 27     | 431603000               | L1 NE4SW4                  | 50,000.00           | land 40,000.00      | land 32,500.00     | Yes                          |
|        | David Malloy            | 8-23-11                    | 31,952.00           | bldg 24,216.00      | bldg 28,436.00     |                              |
|        |                         | QUINNEBAUGH TWP            | 81,952.00           | TOTAL 64,216.00     | TOTAL 60,936.00    |                              |
| 28     | 431300800               | SE4SW4&W3/4S2SE4           | 498,275.00          | land 357,000.00     | land 494,525.00    | Yes                          |
|        | Todd Claussen           | 33-23-10                   | 0.00                | bldg 0.00           | bldg 0.00          |                              |
|        |                         | DECATUR TWP                | 498,275.00          | TOTAL 357,000.00    | TOTAL 494,525.00   |                              |
| 29     | 432500300               | SW4NE4&S2NW4               | 653,425.00          | land 452,000.00     | land 648,285.00    | Yes                          |
|        | Todd Claussen           | 3-22-10                    | 0.00                | bldg 0.00           | bldg 0.00          |                              |
|        |                         | SILVERCREEK TWP            | 653,425.00          | TOTAL 452,000.00    | TOTAL 648,285.00   |                              |
| 30     | 114100200               | L2 BLK2 SUMMIT HEIGHTS ADD | 19,219.00           | land 18,750.00      | land 23,906.00     | Yes                          |
|        | Leland Mongold          | Tekamah                    | 176,496.00          | bldg 127,820.00     | bldg 169,030.00    |                              |
|        |                         |                            | 195,715.00          | TOTAL 146,570.00    | TOTAL 192,936.00   |                              |
| 31     | 114100100               | L1 BLK2 SUMMIT HEIGHTS ADD | 19,219.00           | land 18,750.00      | land 0.00          | combined with #<br>114100200 |
|        | Leland Mongold          | Tekamah                    | 0.00                | bldg 0.00           | bldg 0.00          |                              |
|        |                         |                            | 19,219.00           | TOTAL 18,750.00     | TOTAL 0.00         |                              |
| 32     | 114101300               | L5&6EXW 10'L6 BLK3         | 23,281.00           | land 22,813.00      | land 23,281.00     | Yes                          |
|        | Gale Peterson           | SUMMIT HEIGHTS             | 386,762.00          | bldg 266,863.00     | bldg 327,768.00    |                              |
|        |                         | Tekamah                    | 410,043.00          | TOTAL 289,676.00    | TOTAL 351,049.00   |                              |
| 33     | 431300100               | N2SW4&SW4SW                | 397,950.00          | land 357,673.00     | land 460,233.00    | Raised                       |
|        | Vanessa Strom           | 33-23-10                   | 23,189.00           | bldg 0.00           | bldg 23,189.00     |                              |
|        | Four Boys Farm, LLC     | DECATUR TWP                | 421,139.00          | TOTAL 357,673.00    | TOTAL 483,422.00   |                              |
| 34     | 437700700               | S OF RIVER IN E2           | 177,239.00          | land 25,000.00      | land 146,536.00    | Yes                          |
|        | L. Scott Momsen         | 18-20-12                   | 0.00                | bldg 0.00           | bldg 0.00          |                              |
|        |                         | ARIZONA TWP                | 177,239.00          | TOTAL 25,000.00     | TOTAL 146,536.00   |                              |
| 35     | 437700800               | S3/4W2E OF R&PTL1NW4NW4    | 558,149.00          | land 199,741.00     | land 736,296.00    | Raised                       |
|        | L. Scott Momsen         | 17-20-12                   | 147,856.00          | bldg 147,856.00     | bldg 147,856.00    |                              |
|        |                         | ARIZONA TWP                | 706,005.00          | TOTAL 347,597.00    | TOTAL 884,152.00   |                              |
| 36     | 111600600               | L7-8&L29-30                | 15,720.00           | land 12,500.00      | land 15,720.00     | No                           |
|        | Michael Roberts Etux    | NUTWOOD PARK ADD           | 86,103.00           | bldg 65,500.00      | bldg 86,103.00     |                              |
|        |                         | Lyons                      | 101,823.00          | TOTAL 78,000.00     | TOTAL 101,823.00   |                              |
| 37     | 424101000               | TR SW4SE4                  | 130,500.00          | land 100,000.00     | land 84,000.00     | Yes                          |
|        | Trevor Coufal           | 27-22-9                    | 252,063.00          | bldg 204,000.00     | bldg 252,063.00    |                              |
|        |                         | BELLCREEK TWP              | 382,563.00          | TOTAL 304,000.00    | TOTAL 336,063.00   |                              |
| 38     | 112602100               | N2L7&S2L8 BLK48            | 11,616.00           | land 7,500.00       | land 11,616.00     | Yes                          |
|        | Bobbie Jo Burns-Siefken | HULBERTS ADD               | 87,009.00           | bldg 68,000.00      | bldg 65,028.00     |                              |
|        |                         | Oakland                    | 98,625.00           | TOTAL 75,500.00     | TOTAL 76,644.00    |                              |

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|--------|------------------|--------------------------------------|---------------------|---------------------|--------------------|---------------|
| 39     | 114010000        | L2 BLK 59                            | 24,150.00           | land 14,700.00      | land 24,150.00     | Yes           |
|        | Joellen Griffin  | Tekamah                              | 141,595.00          | bldg 116,000.00     | bldg 137,560.00    |               |
|        |                  |                                      | 165,745.00          | TOTAL 130,700.00    | TOTAL 161,710.00   |               |
| 40     | 113100300        | TR SE4SE4SW4 + 10'X85'               | 27,304.00           | land 17,506.00      | land 13,925.00     | Raised        |
|        | Lee Norquist     | TR FROM L1 NE4SE4SW4                 | 13,025.00           | bldg 5,584.00       | bldg 26,749.00     |               |
|        |                  | 20TH ADDITION OAKLAND                | 40,329.00           | TOTAL 23,090.00     | TOTAL 40,674.00    |               |
| 41     | 113206000        | L23-24&E2L22                         | 15,631.00           | land 15,631.00      | land 15,631.00     | Yes           |
|        | Ronald Lewis     | LUNDSTROMS EAST ADD                  | 92,888.00           | bldg 71,394.00      | bldg 53,019.00     |               |
|        |                  | Oakland                              | 108,519.00          | TOTAL 87,025.00     | TOTAL 68,650.00    |               |
| 42     | 113900900        | L5&PT15THST BLK 64                   | 26,569.00           | land 17,943.00      | land 26,569.00     | No            |
|        | Ronald Lewis     | TEKAMAH                              | 22,455.00           | bldg 17,421.00      | bldg 22,455.00     |               |
|        |                  |                                      | 49,024.00           | TOTAL 35,364.00     | TOTAL 49,024.00    |               |
| 43     | 113202900        | L14&S2L13 BLK37                      | 17,424.00           | land 14,360.00      | land 17,424.00     | Yes           |
|        | Michele Sullivan | RAILROAD ADD                         | 122,658.00          | bldg 105,307.00     | bldg 112,042.00    |               |
|        |                  | OAKLAND                              | 140,082.00          | TOTAL 119,667.00    | TOTAL 129,466.00   |               |
| 44     | 210500100        | PT of 11 Blks 51-58 & 79-81          | 157,743.00          | land 102,000.00     | land 170,800.00    | Raised        |
|        | Russell McCall   | DECATUR                              | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  |                                      | 157,743.00          | TOTAL 102,000.00    | TOTAL 170,800.00   |               |
| 45     | 211000200        | L1-14&PT 6THST BLK 6 L4-6&PT ALLEY   | 108,963.00          | land 100,000.00     | land 96,437.00     | Yes           |
|        | Russell McCall   | ALL BLK 88&PT 6TH ST ALL BLK 89&PT   | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  | L11-23 PT 6th ST BLK 104 all BLK 105 | 108,963.00          | TOTAL 100,000.00    | TOTAL 96,437.00    |               |
| 46     | 430201100        | S3/4 W OF RVR&S2N4                   | 1,316,300.00        | land 1,275,000.00   | land 1,170,323.00  | Yes           |
|        | Russell McCall   | 25-24-10                             | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  | DECATUR TWP                          | 1,316,300.00        | TOTAL 1,275,000.00  | TOTAL 1,170,323.00 |               |
| 47     | 430504100        | L6&PTL5(4.28RD)                      | 325,058.00          | land 290,000.00     | land 364,620.00    | Raised        |
|        | Russell McCall   | 35-24-10                             | 322,111.00          | bldg 0.00           | bldg 322,111.00    |               |
|        |                  | DECATUR TWP                          | 647,169.00          | TOTAL 290,000.00    | TOTAL 686,731.00   |               |
| 48     | 430200800        | NE4SW4&W2SE4&L2-3-4&ACCR             | 1,406,075.00        | land 1,100,000.00   | land 1,373,418.00  | Yes           |
|        | Russell McCall   | 26-24-10                             | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  | DECATUR TWP                          | 1,406,075.00        | TOTAL 1,100,000.00  | TOTAL 1,373,418.00 |               |
| 49     | 430500300        | L4&ACCR                              | 528,530.00          | land 500,000.00     | land 520,630.00    | Yes           |
|        | Russell McCall   | 36-24-10                             | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  | DECATUR TWP                          | 528,530.00          | TOTAL 500,000.00    | TOTAL 520,630.00   |               |
| 50     | 210602600        | L1-10 BLK 25                         | 11,550.00           | land 4,000.00       | land 4,739.00      | Yes           |
|        | Russell McCall   | DECATUR                              | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  |                                      | 11,550.00           | TOTAL 4,000.00      | TOTAL 4,739.00     |               |
| 51     | 210700600        | BLKS 3-4-85-87-106 & L1-17&L25-28    | 219,040.00          | land 210,000.00     | land 212,171.00    | Yes           |
|        | Russell McCall   | BLK 25                               | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                  | DECATUR                              | 219,040.00          | TOTAL 210,000.00    | TOTAL 212,171.00   |               |

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|--------|--------------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| 52     | 110908800                | L15-17 EX HWY       | 11,700.00           | land 11,700.00      | land 11,700.00     | Yes           |
|        | Thomas & Jody Kellogg    | BLK 20              | 111,533.00          | bldg 81,533.00      | bldg 99,610.00     |               |
|        |                          | DECATUR             | 123,233.00          | TOTAL 93,233.00     | TOYAL 111,310.00   |               |
| 53     | 113811200                | L5-6 & PT VAC ALLEY | 33,150.00           | land 33,150.00      | land 33,150.00     | Yes           |
|        | Robert & Jane Paul       | BLK 75              | 261,096.00          | bldg 170,613.00     | bldg 236,662.00    |               |
|        |                          | TEKAMAH             | 294,246.00          | TOTAL 203,763.00    | TOTAL 269,812.00   |               |
| 54     | 430800600                | NE4SE4&SE4NE4       | 398,900.00          | land 0.00           | land 398,900.00    | No            |
|        | Lyle Redding             | 11-23-10            | 24,777.00           | bldg 0.00           | bldg 24,777.00     |               |
|        |                          | DECATUR TWP         | 423,677.00          | TOTAL 0.00          | TOYAL 423,677.00   |               |
| 55     | 431001600                | N2NE4               | 284,600.00          | land 228,614.00     | land 284,600.00    | No            |
|        | Lyle Redding             | 28-23-10            | 4,075.00            | bldg 0.00           | bldg 4,075.00      |               |
|        |                          | DECATUR TWP         | 288,675.00          | TOTAL 228,614.00    | TOTAL 288,675.00   |               |
| 56     | 110902100                | L4 BLK 35           | 5,568.00            | land 0.00           | land 5,568.00      | No            |
|        | Lyle Redding             | DECATUR             | 77,353.00           | bldg 47,077.00      | bldg 77,353.00     |               |
|        |                          |                     | 82,921.00           | TOTAL 47,077.00     | TOTAL 82,921.00    |               |
| 57     | 113510400                | E2L7&W25'L8         | 20,125.00           | land 12,250.00      | land 20,125.00     | Yes           |
|        | Andrew Hawk              | BLK 52              | 81,773.00           | bldg 59,631.00      | bldg 33,619.00     |               |
|        |                          | TEKAMAH             | 101,898.00          | TOTAL 71,881.00     | TOTAL 53,744.00    |               |
| 58     | 436006600                | TR AT SOUTH END     | 56,760.00           | land 4,070.14       | land 56,760.00     | No            |
|        | Herbert & Teresa Shelton | 7-21-12             | 98,935.00           | bldg 98,935.00      | bldg 98,935.00     |               |
|        |                          | ARIZONA TWP         | 155,695.00          | TOTAL 103,005.00    | Total 155,695.00   |               |
| 59     | 112900100                | L12-13 BLK1         | 18,480.00           | land 12,936.00      | land 18,480.00     | Yes           |
|        | Lyle Pille               | BREWSTERS ADD       | 61,740.00           | bldg 42,400.00      | bldg 42,726.00     |               |
|        |                          | OAKLAND             | 80,220.00           | TOTAL 55,336.00     | TOTAL 61,206.00    |               |
| 60     | 112715800                | L1-2-3 BLK30        | 21,054.00           | land 20,616.00      | land 21,054.00     | No            |
|        | Beverly Peterson         | RAILROAD ADD        | 367,867.00          | bldg 294,294.00     | bldg 367,867.00    |               |
|        |                          | OAKLAND             | 388,921.00          | TOTAL 314,910.00    | TOTAL 388,921.00   |               |
| 61     | 113401700                | L3-4&1/2VACALLEY    | 33,150.00           | land 14,700.00      | land 33,150.00     | No            |
|        | Lisa Stork               | BLK19               | 141,930.00          | bldg 97,200.00      | bldg 141,930.00    |               |
|        |                          | TEKAMAH             | 175,080.00          | TOTAL 111,900.00    | TOTAL 175,080.00   |               |
| 62     | 433502200                | NW4EX 2.57 AC TR N2 | 588,485.00          | land 485,105.00     | land 588,485.00    | No            |
|        | Paul Reincke             | 17-22-11            | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                          | RIVERSIDE TWP       | 588,485.00          | TOTAL 485,105.00    | TOTAL 588,485.00   |               |
| 63     | 433501700                | SW4                 | 584,600.00          | land 481,902.00     | land 584,600.00    | No            |
|        | Paul Reincke             | 17-22-11            | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                          | RIVERSIDE TWP       | 584,600.00          | TOTAL 481,902.00    | TOTAL 584,600.00   |               |
| 64     | 314608600                | W48' OF S 80' L5    | 9,600.00            | land 7,680.00       | land 9,600.00      | Yes           |
|        | Thomas Henley            | BLK 174             | 85,024.00           | bldg 52,777.00      | bldg 68,523.00     |               |
|        |                          | TEKAMAH             | 94,624.00           | TOTAL 60,457.00     | TOTAL 78,123.00    |               |

| NUMBER | NAME               | LEGAL DESCRIPTION         | PROTESTED VALUATION | REQUESTED VALUATION | APPROVED VALUATION | Value CHANGE? |
|--------|--------------------|---------------------------|---------------------|---------------------|--------------------|---------------|
| 65     | 112608500          | LOT: 9&S41'L10            | 20,064.00           | land 16,064.00      | land 20,064.00     | Yes           |
|        | Kenneth Bures      | BLOCK 22                  | 152,300.00          | bldg 132,300.00     | bldg 148,819.00    |               |
|        |                    | RAILROAD ADDITION OAKLAND | 172,364.00          | TOTAL 148,364.00    | TOTAL 168,883.00   |               |
| 66     | 114306700          | L8&E50'L7                 | 20,269.00           | land 10,000.00      | land 20,269.00     | Yes           |
|        | Adam Beck          | BLK 136                   | 28,141.00           | bldg 0.00           | bldg 7,173.00      |               |
|        |                    | TEKAMAH                   | 48,410.00           | TOTAL 10,000.00     | TOTAL 27,442.00    |               |
| 67     | 112814900          | L1-2                      | 22,000.00           | land 13,831.00      | land 22,000.00     | Yes           |
|        | Alvin Smith Jr.    | BLK6                      | 147,598.00          | bldg 103,460.00     | bldg 108,252.00    |               |
|        |                    | BREWSTERS ADD OAKLAND     | 169,598.00          | TOTAL 117,291.00    | TOTAL 130,252.00   |               |
| 68     | 113701000          | L7-8                      | 32,025.00           | land 20,000.00      | land 32,025.00     | No            |
|        | Roy Torres         | BLK54                     | 157,909.00          | bldg 130,000.00     | bldg 157,909.00    |               |
|        |                    | TEKAMAH                   | 189,934.00          | TOTAL 150,000.00    | TOTAL 189,934.00   |               |
| 69     | 426402600          | TR W2SW4                  | 42,075.00           | land 30,000.00      | land 42,075.00     | Yes           |
|        | Zachary Swift      | 20-20-9                   | 237,904.00          | bldg 213,000.00     | bldg 250,052.00    |               |
|        |                    | CRAIG TWP                 | 279,979.00          | TOTAL 243,000.00    | TOTAL 292,127.00   |               |
| 70     | 114102100          | 1+10'ALLEY                | 24,713.00           | land 15,000.00      | land 24,713.00     | No            |
|        | Hunter Nohrenberg  | BLK 125                   | 26,959.00           | bldg 20,000.00      | bldg 26,959.00     |               |
|        |                    | TEKAMAH                   | 51,672.00           | TOTAL 35,000.00     | TOTAL 51,672.00    |               |
| 71     | 113508500          | PTLT7-8&ALLEY             | 25,275.00           | land 8,000.00       | land 25,275.00     | No            |
|        | Hunter Nohrenberg  | BLK50                     | 40,374.00           | bldg 32,000.00      | bldg 40,374.00     |               |
|        |                    | TEKAMAH                   | 65,649.00           | TOTAL 40,000.00     | TOTAL 65,649.00    |               |
| 72     | 113506200          | S2L6                      | 12,075.00           | land 10,000.00      | land 12,075.00     | Yes           |
|        | Hunter Nohrenberg  | BLK33                     | 95,552.00           | bldg 65,000.00      | bldg 79,078.00     |               |
|        |                    | TEKAMAH                   | 107,627.00          | TOTAL 75,000.00     | TOTAL 91,153.00    |               |
| 73     | 111906200          | E1/2L11&ALL L12           | 9,360.00            | land 4,680.00       | land 9,360.00      | Yes           |
|        | Kent Bonneau       | BLK32                     | 76,939.00           | bldg 56,435.00      | bldg 75,732.00     |               |
|        |                    | SECOND ADD LYONS          | 86,299.00           | TOTAL 61,115.00     | TOTAL 85,092.00    |               |
| 74     | 111901800          | L3 BLK30                  | 6,240.00            | land 3,120.00       | land 6,240.00      | No            |
|        | Eric Schrader      | SECOND ADD LYONS          | 14,885.00           | bldg 11,376.00      | bldg 14,885.00     |               |
|        |                    |                           | 21,125.00           | TOTAL 14,496.00     | TOTAL 21,125.00    |               |
| 75     | 110701100          | L39 PT BLK 87             | 10,410.00           | land 7,890.00       | land 10,410.00     | No            |
|        | S&R Decatur Marina | DECATUR                   | 1,000.00            | bldg 600.00         | bldg 1,000.00      |               |
|        |                    |                           | 11,410.00           | TOTAL 8,490.00      | TOTAL 11,410.00    |               |
| 76     | 210700900          | L1-2-27-28&PT ACCR        | 166,867.00          | land 81,710.00      | land 167,567.00    | Raised        |
|        | S&R Decatur Marina | BLK 1                     | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                    | DECATUR                   | 166,867.00          | TOTAL 81,710.00     | TOTAL 167,567.00   |               |
| 77     | 436102900          | L14-SL2L11                | 73,354.00           | land 36,677.00      | land 73,354.00     | No            |
|        | Timothy Colliton   | EX TR 18-21-11            | 488,398.00          | bldg 244,199.00     | bldg 488,398.00    |               |
|        |                    | ARIZONA TWP               | 561,752.00          | TOTAL 280,876.00    | TOTAL 561,752.00   |               |

| NUMBER | NAME                        | LEGAL DESCRIPTION            | PROTESTED VALUATION | REQUESTED VALUATION | APPROVED VALUATION | Value CHANGE?               |
|--------|-----------------------------|------------------------------|---------------------|---------------------|--------------------|-----------------------------|
| 78     | 114000900                   | L6 BLK60                     | 24,150.00           | land 24,150.00      | land 24,150.00     | Yes                         |
|        | Katie Novak                 | TEKAMAH                      | 64,484.00           | bldg 51,000.00      | bldg 48,667.00     |                             |
|        |                             |                              | 88,634.00           | TOTAL 75,150.00     | TOTAL 72,817.00    |                             |
| 79     | 110602300                   | L 4-6                        | 12,150.00           | land 11,500.00      | land 12,150.00     | No                          |
|        | Rodney Nelson               | BLK 32                       | 3,905.00            | bldg 500.00         | bldg 3,905.00      |                             |
|        |                             | Decatur                      | 16,055.00           | TOTAL 12,000.00     | TOTAL 16,055.00    |                             |
| 80     | 114201100                   | W65'L3&PTL4&ST               | 28,788.00           | land 26,000.00      | land 28,788.00     | No                          |
|        | N. Sue Blake, Personal Rep. | BLK121                       | 130,761.00          | bldg 110,000.00     | bldg 130,761.00    |                             |
|        |                             | TEKAMAH                      | 159,549.00          | TOTAL 136,000.00    | TOTAL 159,549.00   |                             |
| 81     | 113809000                   | L5&10'ALLEY                  | 24,713.00           | land 18,713.00      | land 24,713.00     | Yes                         |
|        | Jason Saville               | BLK103                       | 181,623.00          | bldg 148,623.00     | bldg 163,849.00    |                             |
|        |                             | TEKAMAH                      | 206,336.00          | TOTAL 167,336.00    | TOTAL 188,562.00   |                             |
| 82     | 436500200                   | PT W2 TO RIVER               | 438,372.00          | land 395,330.00     | land 236,444.00    | see BOE action<br>6/13/2023 |
|        | Donette Jackson             | 16-21-12                     | 0.00                | bldg 0.00           | bldg 0.00          |                             |
|        |                             | ARIZONA TWP                  | 438,372.00          | TOTAL 438,372.00    | TOTAL 236,444.00   |                             |
| 83     | 436400500                   | L8&S PT L1&E PT L2&N PT L6&7 | 1,172,725.00        | land 918,750.00     | land 1,172,725.00  | No                          |
|        | Donette Jackson             | 17-21-12                     | 319,068.00          | bldg 319,068.00     | bldg 319,068.00    |                             |
|        |                             | ARIZONA TWP                  | 1,491,793.00        | TOTAL 1,237,818.00  | TOTAL 1,491,793.00 |                             |
| 84     | 113402200                   | L5-6                         | 32,025.00           | land 19,950.00      | land 32,025.00     | Yes                         |
|        | Duane McCoye                | BLK40                        | 53,213.00           | bldg 35,169.00      | bldg 36,777.00     |                             |
|        |                             | TEKAMAH                      | 85,238.00           | TOTAL 55,119.00     | TOTAL 68,802.00    |                             |
| 85     | 114005900                   | L3 BLK87                     | 24,150.00           | land 14,700.00      | land 24,150.00     | Yes                         |
|        | Duane McCoye                | TEKAMAH                      | 29,456.00           | bldg 22,227.00      | bldg 23,699.00     |                             |
|        |                             |                              | 53,606.00           | TOTAL 36,927.00     | TOTAL 47,849.00    |                             |
| 86     | 114009000                   | L6 BLK110                    | 19,425.00           | land 12,000.00      | land 19,425.00     | Yes                         |
|        | Russell Ingraham            | TEKAMAH                      | 56,615.00           | bldg 44,000.00      | bldg 46,271.00     |                             |
|        |                             |                              | 76,040.00           | TOTAL 56,000.00     | TOTAL 65,696.00    |                             |
| 87     | 111400100                   | App. Incorrect<br>Dismiss    | 0.00                | land 0.00           | land 0.00          | Dismissed                   |
|        | Lester Shaw                 |                              | 0.00                | bldg 0.00           | bldg 0.00          |                             |
|        |                             |                              | 0.00                | TOTAL 0.00          | TOTAL 0.00         |                             |
| 88     | 113804700                   | L5 BLK95                     | 24,150.00           | land 14,700.00      | land 24,150.00     | No                          |
|        | Stacy Wood                  | TEKAMAH                      | 192,375.00          | bldg 138,869.00     | bldg 192,375.00    |                             |
|        |                             |                              | 216,525.00          | TOTAL 153,596.00    | TOTAL 216,525.00   |                             |
| 89     | 431003000                   | TR IN SW4SW4                 | 62,850.00           | land 20,000.00      | land 43,166.00     | Yes                         |
|        | Sean Connealy               | 21-23-10                     | 172,354.00          | bldg 0.00           | bldg 191,234.00    |                             |
|        |                             | DECATUR TWP                  | 235,204.00          | TOTAL 20,000.00     | TOTAL 234,400.00   |                             |
| 90     | 11395400                    | E1/3L7&ALL L8                | 26,775.00           | land 26,775.00      | land 26,775.00     | Yes                         |
|        | Bradley Boerma              | BLK79                        | 144,907.00          | bldg 115,000.00     | bldg 141,015.00    |                             |
|        |                             | TEKAMAH                      | 171,682.00          | TOTAL 141,775.00    | TOTAL 167,790.00   |                             |

| NUMBER | NAME                 | LEGAL DESCRIPTION              | PROTESTED VALUATION | REQUESTED VALUATION | APPROVED VALUATION | Value CHANGE? |
|--------|----------------------|--------------------------------|---------------------|---------------------|--------------------|---------------|
| 91     | 112613900            | L1-3 BLK5                      | 23,166.00           | land 20,000.00      | land 23,166.00     | No            |
|        | Jeffrey Troupe       | OAKLAND                        | 152,011.00          | bldg 132,000.00     | bldg 152,011.00    |               |
|        |                      |                                | 175,177.00          | TOTAL 152,000.00    | TOTAL 175,177.00   |               |
| 92     | 113810700            | L1 DAYBRK HILL                 | 23,640.00           | land 23,640.00      | land 23,640.00     | No            |
|        | Kerstan Jetensky     | TEKAMAH                        | 205,646.00          | bldg 165,646.00     | bldg 205,646.00    |               |
|        |                      |                                | 229,286.00          | TOTAL 189,286.00    | TOTAL 229,286.00   |               |
| 93     | 436201000            | TR NE4SW4                      | 84,655.00           | land 84,655.00      | land 84,655.00     | Yes           |
|        | Christine Bruce      | 15-21-11                       | 292,577.00          | bldg 196,018.00     | bldg 207,348.00    |               |
|        |                      | ARIZONA TWP                    | 377,232.00          | TOTAL 280,673.00    | TOTAL 292,003.00   |               |
| 94     | 436401000            | L4-5&PT L6-7&S4                | 1,444,170.00        | land 1,061,648.00   | land 1,433,052.00  | Yes           |
|        | Missouri River Farms | 17-21-12                       | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                      | ARIZONA TWP                    | 1,444,170.00        | TOTAL 1,061,648.00  | TOTAL 1,433,052.00 |               |
| 95     | 436400200            | L6&SE4SE4                      | 421,486.00          | land 421,486.00     | land 420,760.00    | Yes           |
|        | Missouri River Farms | 18-21-12                       | 146,333.00          | bldg 30,000.00      | bldg 136,618.00    |               |
|        |                      | ARIZONA TWP                    | 567,819.00          | TOTAL 451,486.00    | TOTAL 557,378.00   |               |
| 96     | 436500300            | L1 & ACCRETION                 | 357,812.00          | land 242,976.00     | land 272,910.00    | Yes           |
|        | Missouri River Farms | 16-21-12                       | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                      | ARIZONA TWP                    | 357,812.00          | TOTAL 242,976.00    | TOTAL 272,910.00   |               |
| 97     | 436401400            | ALL EX RIVER                   | 3,496,070.00        | land 3,146,463.00   | land 3,330,031.00  | Yes           |
|        | Missouri River Farms | 20-21-12                       | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                      | ARIZONA TWP                    | 3,496,070.00        | TOTAL 3,146,463.00  | TOTAL 3,330,031.00 |               |
| 98     | 436900300            | PT N2NW4                       | 434,104.00          | land 349,888.00     | land 379,369.00    | Yes           |
|        | Missouri River Farms | 29-21-12                       | 0.00                | bldg 0.00           | bldg 0.00          |               |
|        |                      | ARIZONA TWP                    | 434,104.00          | TOTAL 349,888.00    | TOTAL 379,369.00   |               |
| 99     | 113501700            | S2L2&N2L7+20'ST                | 24,675.00           | land 10,000.00      | land 24,675.00     | No            |
|        | Jeff Gottsch         | BLK21                          | 29,758.00           | bldg 10,000.00      | bldg 29,758.00     |               |
|        |                      | TEKAMAH                        | 54,433.00           | TOTAL 20,000.00     | TOTAL 54,433.00    |               |
| 100    | 425703400            | E2&L2SL1L14&NE OF RR SW4 EX TR | 1,791,691.00        | land 1,737,466.00   | land 1,791,691.00  | No            |
|        | West View Farms      | 24-21-9                        | 107,287.00          | bldg 73,825.00      | bldg 107,287.00    |               |
|        |                      | CRAIG TWP                      | 1,898,978.00        | TOTAL 1,811,291.00  | TOTAL 1,898,978.00 |               |
| 101    | 110904600            | E2L26&L27-28                   | 10,868.00           | land 10,868.00      | land 10,868.00     | Yes           |
|        | Arthur Henneman      | BLK 22                         | 75,727.00           | bldg 35,000.00      | bldg 69,725.00     |               |
|        |                      | DECATUR                        | 86,595.00           | TOTAL 45,868.00     | TOTAL 80,591.00    |               |
| 102    | 113009100            | L22-23-24                      | 41,101.00           | land 41,101.00      | land 41,101.00     | Yes           |
|        | Travis Thomsen       | CHETS SUB                      | 331,944.00          | bldg 286,000.00     | bldg 325,548.00    |               |
|        |                      | OAKLAND                        | 373,045.00          | TOTAL 327,101.00    | TOTAL 366,649.00   |               |
| 103    | 434703100            | L2 SW4A+ADJ RR                 | 46,125.00           | land 33,900.00      | land 35,221.00     | Yes           |
|        | Joe Goebel Jr.       | 24-21-10                       | 9,807.00            | bldg 9,385.00       | bldg 9,807.00      |               |
|        |                      | SUMMIT TWP                     | 55,932.00           | TOTAL 43,285.00     | TOTAL 45,028.00    |               |

| NUMBER                                    | NAME                | LEGAL DESCRIPTION | PROTESTED VALUATION | REQUESTED VALUATION | APPROVED VALUATION | Value CHANGE? |
|-------------------------------------------|---------------------|-------------------|---------------------|---------------------|--------------------|---------------|
| 104                                       | 435004300           | TR NE4NW4         | 2,775.00            | land 2,220.00       | land 2,775.00      | No            |
|                                           | Joe Goebel Jr.      | 25-21-10          | 0.00                | bldg 0.00           | bldg 0.00          |               |
|                                           |                     | SUMMIT TWP        | 2,775.00            | TOTAL 2,220.00      | TOTAL 2,775.00     |               |
| 105                                       | 113502400           | L6&20'RST         | 26,250.00           | land 16,000.00      | land 26,250.00     | No            |
|                                           | Elaine Kennedy      | BLK22             | 98,369.00           | bldg 70,935.00      | bldg 98,369.00     |               |
|                                           |                     | TEKAMAH           | 124,619.00          | TOTAL 87,035.00     | TOTAL 124,619.00   |               |
| 106                                       | 110402700           | LOT: 12           | 7,241.00            | land 4,500.00       | land 7,241.00      | No            |
|                                           | Christopher Rytch   | COURT ADDITION    | 115,692.00          | bldg 95,000.00      | bldg 115,692.00    |               |
|                                           |                     | CRAIG             | 122,933.00          | TOTAL 99,500.00     | TOTAL 122,933.00   |               |
| 107                                       | 434900100           | PT N2NW4          | 144,277.00          | land 130,000.00     | land 141,793.00    | Yes           |
|                                           | Jody Gottsch        | 28-21-10          | 33,678.00           | bldg 5.00           | bldg 26,008.00     |               |
|                                           |                     | SUMMIT TWP        | 177,955.00          | TOTAL 130,005.00    | TOTAL 167,801.00   |               |
| 108                                       | 113808100           | L5 BLK102         | 24,150.00           | land 14,700.00      | land 24,150.00     | No            |
|                                           | Justin Kephart      | TEKAMAH           | 47,122.00           | bldg 32,686.00      | bldg 47,122.00     |               |
|                                           |                     |                   | 71,272.00           | TOTAL 47,386.00     | TOTAL 71,272.00    |               |
| 109                                       | 435905200           | SE4SE4 EXTR       | 223,241.00          | land 215,241.00     | land 223,241.00    | No            |
|                                           | Larry Jackson       | 12-21-11          | 0.00                | bldg 0.00           | bldg 0.00          |               |
|                                           |                     | ARIZONA TWP       | 223,241.00          | TOTAL 215,241.00    | TOTAL 223,241.00   |               |
| 110                                       | 436300900           | NE4NE4            | 242,550.00          | land 232,259.00     | land 241,700.00    | Yes           |
|                                           | Larry Jackson       | 13-21-11          | 0.00                | bldg 0.00           | bldg 0.00          |               |
|                                           |                     | ARIZONA TWP       | 242,550.00          | TOTAL 232,259.00    | TOTAL 241,700.00   |               |
| 111                                       | 436402100           | N2NW4EXTR&L2-3    | 1,012,583.00        | land 968,583.00     | land 1,010,763.00  | Yes           |
|                                           | Larry Jackson       | 18-21-12          | 0.00                | bldg 0.00           | bldg 0.00          |               |
|                                           |                     | ARIZONA TWP       | 1,012,583.00        | TOTAL 968,583.00    | TOTAL 1,010,763.00 |               |
| 112                                       | 114605700           | L8 BLK173         | 19,425.00           | land 14,700.00      | land 19,425.00     | No            |
|                                           | Mark Johnson        | TEKAMAH           | 55,051.00           | bldg 51,649.00      | bldg 55,051.00     |               |
|                                           |                     |                   | 74,476.00           | TOTAL 66,349.00     | TOTAL 74,476.00    |               |
| 113                                       | 114003800           | L7&W5'L8          | 24,675.00           | land 15,050.00      | land 24,675.00     | Yes           |
|                                           | William McGuire III | BLK82             | 97,156.00           | bldg 70,428.00      | bldg 96,017.00     |               |
|                                           |                     | TEKAMAH           | 121,831.00          | TOTAL 85,478.00     | TOTAL 120,692.00   |               |
| 114                                       | 113807100           | L8 BLK101         | 24,150.00           | land 15,582.00      | land 24,150.00     | Yes           |
|                                           | Janet McCarthy      | TEKAMAH           | 125,048.00          | bldg 92,976.00      | bldg 110,138.00    |               |
|                                           |                     |                   | 149,198.00          | TOTAL 108,558.00    | TOTAL 134,288.00   |               |
| 115                                       | 432103500           | W2SW4 EX TR       | 276,816.00          | land 201,500.00     | land 291,230.00    | Raised        |
|                                           | Dean Carlson        | 30-23-11          | 31,262.00           | bldg 31,262.00      | bldg 31,262.00     |               |
|                                           |                     | QUINNEBAUGH TWP   | 308,078.00          | TOTAL 232,762.00    | TOTAL 322,492.00   |               |
| <b>Form 422's - RECEIVED TOO LATE (2)</b> |                     |                   |                     |                     |                    |               |
| 1                                         | 111502800           |                   | 2                   | 113205600           |                    |               |
|                                           | William Rickers     |                   |                     | Jeramie Davis       |                    |               |

**Undervalued/Overvalued Property per §77-1315.01**

| PARCEL #  | DEEDHOLDER                        | LEGAL DESCRIPTION                        | CERTIFIED LAND | CERTIFIED DWELLING | CERTIFIED IMPROVEMENT | CERTIFIED TOTAL | CHANGED LAND   | CHANGED DWELLING | CHANGED IMPROVEMENT | CHANGED TOTAL  | DIFFERENCE IN VALUE | REASON FOR CHANGE                                                                                                                                                                                                                                                       |    |
|-----------|-----------------------------------|------------------------------------------|----------------|--------------------|-----------------------|-----------------|----------------|------------------|---------------------|----------------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 422000200 | FREY, NORMAN H ETUX               | 10.19 AC TR N2-21-23-9 LOGAN TWP         | \$1,645,475.00 | \$111,154.00       | \$30,776.00           | \$1,787,405.00  | \$69,175.00    | \$111,154.00     | \$30,776.00         | \$211,105.00   | -\$1,576,300.00     | LAND SPLIT AFTER 3-19-23. THIS 10 ACRES SPLIT OFF AND OTHER 309 ACRES WENT TO NEW PARCEL #422003600                                                                                                                                                                     | OV |
| 422003600 | MCMURTRY, RHONDA ETAL             | N2 EX 10.19 AC TR 21-23-9 LOGAN TWP      | \$0.00         | \$0.00             | \$0.00                | \$0.00          | \$15,79,042.00 | \$0.00           | \$0.00              | \$15,79,042.00 | \$15,79,042.00      | LAND SPLIT AFTER 3-19-23. 10 ACRES WITH HOME STAYED WITH ORIGINAL PARCEL #422000200                                                                                                                                                                                     | UV |
| 423201200 | RICHARDS, TERRY ETUX              | TRACT S2SW4 27-22-8 OAKLAND TWP          | \$66,075.00    | \$487,987.00       | \$223,425.00          | \$777,487.00    | \$51,160.00    | \$392,446.00     | \$32,020.00         | \$475,626.00   | -\$301,861.00       | PER FORM 425 FILED AND PHYSICAL REVIEW. BOTH AG BUILDINGS HAVE SIGNIFICANT DAMAGE AND CANNOT BE USED. DAMAGE TO HOME INCLUDING ROOF, WINDOWS, SIDING, AND DOORS                                                                                                         | OV |
| 112707300 | RENNERFELDT, EVAN ETUX            | L3-6 BLKS HIGHLAWN ADD OAKLAND           | \$18,733.00    | \$79,000.00        | \$2,006.00            | \$99,739.00     | \$18,733.00    | \$7,645.00       | \$131,209.00        | \$157,587.00   | \$57,848.00         | PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES                                                                                                                                                    | UV |
| 112717400 | SWENSON, SCOTT T ETUX             | L11-14 BLK32 RAILROAD ADD OAKLAND        | \$21,377.00    | \$39,409.00        | \$0.00                | \$60,786.00     | \$21,377.00    | \$0.00           | \$79,959.00         | \$101,336.00   | \$40,550.00         | PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH AND CHANGED TO GRADE 3)                                                                                                     | UV |
| 113201200 | ANDERSON, TIMOTHY V ETUX TRUSTEES | L1-28S2L3 BLK 35 RAILROAD ADD OAKLAND    | \$21,054.00    | \$73,678.00        | \$0.00                | \$94,732.00     | \$21,054.00    | \$0.00           | \$103,089.00        | \$124,143.00   | \$29,411.00         | PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH, LEAN TO PATIO, AND CHANGED TO GRADE 3)                                                                                     | UV |
| 424006100 | JOHNSON, MARK A ETUX              | PT SW/4NE4 & PT NW/4SE4 BELLCREEK TWP    | \$9,375.00     | \$0.00             | \$65,552.00           | \$74,927.00     | \$9,375.00     | \$0.00           | \$129,154.00        | \$138,529.00   | \$63,602.00         | PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED INTERIOR FINISH AND CHANGED TO GRADE 3)                                                                                                     | UV |
| 434200300 | JOHNSON, BRETT T ETUX             | 8.02ACTR NE4-6-21-10 SUMMIT TWP          | \$82,500.00    | \$272,401.00       | \$173,080.00          | \$527,981.00    | \$82,500.00    | \$272,401.00     | \$277,959.00        | \$632,860.00   | \$104,879.00        | PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (ADDED ELECTRICITY FROM LOW TO AVERAGE PRICING AND CHANGED TO GRADE 3, ADDED INTERIOR FINISH, LINER W/INSULATION)                                  | UV |
| 424500500 | PETERSON, STEVEN J ETUX           | TR W2NE4 W OF HWY 77 1-21-8 PERSHING TWP | \$57,335.00    | \$595,192.00       | \$410,202.00          | \$1,062,729.00  | \$53,987.00    | \$595,192.00     | \$525,330.00        | \$1,174,419.00 | \$111,690.00        | PER DESKTOP REVIEW, CHANGED ALL MULTI PURPOSE GARAGES TO STEEL UTILITY BUILDINGS WITH APPROPRIATE COMPONENT FINISHES (CHANGED GARAGE/MACHINE SHED TO NORMAL CONDITION AND GRADE 3; ADJUSTED LINER SURFACE AREA FOR GYM BLDG; REMOVED FUNCTION ON POOL, USED YEAR ROUND) | UV |