



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: June 8, 2021

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

PLEDGE OF ALLEGIANCE

OPEN MEETINGS LAW

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

CORRESPONDENCE

BUSINESS FOR ACTION

Discuss/Approve 2021 Change of Valuation Notices

Discuss/Approve Tax List Correction 2021-17: Alberta B. Wipf

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

Discuss/Approve Vehicle Exemption Application (if needed)

ADJOURNMENT

	A	B	C	D	E	F	G	H	I	J
1	COUNTY BOARD OF EQUALIZATION NOTICE									
2	June 8, 2021									
3	PARCEL #	DIST #	OWNERS NAME	LEGAL DESCRIPTION	REASON FOR ADJUSTMENT	2020 VALUE	2021 VALUE BEFORE	2021 VALUE AFTER	VALUATION CHANGE	
4	760146715	165	Baker, Brian & Kerry	Wilber Prct - Olive Rock East Lot 2 .62 acres	Raised improvement +9%. Added a gravel amenity for the property. Parcel did not get adjusted prior to abstract.	278,230	278,230	289,250	11,020	
5	760076723	165	Barnas Revcble Fmly Trst, SP & AL	Wilber Prct - Pt W 1/2 NE 1/4 (110'x80') Sec 22-6-4 .202 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	11,220	21,705	22,855	1,150	
6	760076758	165	Barnas Revcble Fmly Trst, SP & AL	Wilber Prct - Pt NW 1/4 NE 1/4 Sec 22-6-4 5.78 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	236,380	236,380	255,765	19,385	
7	760019398	55	Bartek, Janet F	Crete City - West Crete Addition Lots 1-3 Blk 3 OCL	After off-site review, added adjustment back onto land that was erroneously removed. Parcel did not get adjusted prior to abstract.	85,685	96,470	89,570	-6,900	
8	760129754	30	Bass Trust, Thomas D & Kathryn A	Swanton Village - 2nd Addition Lots 19-24 & Lots 31-36 & vac street and alley	After off-site review and phone conversation with owner, adjusting basement finished area from 1806 sq ft to 1616 sq ft. Adjustment did not get rolled prior to abstract.	211,090	235,580	234,510	-1,070	
9	760146714	165	Baumann, John & Lori	Wilber Prct - Olive Rock East Lot 1	Raised improvement +9%. Added a gravel amenity for the property. Parcel did not get adjusted prior to abstract.	194,820	194,820	198,335	3,515	
10	760076715	165	Baxa, Steven R	Wilber Prct - Pt NW 1/4 NE 1/4 Sec 22-6-4 1.14 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	59,175	59,175	62,115	2,940	
11	760006768	5	Bespalec, Jason L & Pamela S	Crete City - Lot 24 Blk 128	After on-site review on 2/17/2021 and conversation with owner, changed usage from retail store to office area. Adjusted depreciation on the buildings. Changes did not get rolled prior to abstract.	68,495	68,495	118,145	49,650	

	A	B	C	D	E	F	G	H	I	J
12		760006830	5	BKM, Inc	Crete City - Lots 17-21 Blk 129	After on-site review 2/17/2021, converted a portion of retail store to office and storage area. Changes did not get rolled prior to abstract.	317,015	317,015	424,015	107,000
13		760076170	165	Bowers, Joel & Penny Holroyd	Wilber Prct - Olive Creek Estates Lot 1	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	307,785	307,785	331,200	23,415
14		760044163	47	Broz, Helen A Odvody & Marvin L	Western Village - West Western Addition Lots 5-6 & 12-15 incl Blk 3	After off-site review, added adjustment back onto land that was erroneously removed. Parcel did not get adjusted prior to abstract.	4,185	4,200	4,000	-200
15		760146437	5	Brunelle, Roger & Donna	Crete City - Unit #109 Parker's First Addition Lot 3 Blk 2	Property was purchased from a exempt entity on 3/19/21. Now taxable property-changed prior to levy date (REG 40-007.11)	0	0	80,415	80,415
16		760000263	5	Casey's Retail Company	Crete City - Lots 1-4 Blk 3	After on-site review 2/17/2021, added a 6x12 shed that was there prior to 1/1/2021. Changes did not get rolled prior to abstract.	402,590	402,590	403,910	1,320
17		760028745	15	Clouse, Jacob J & Jonathan E	Friend City - All of Lots 161-163 & Pt Lot 164	After on-site review 12/23/2020, changed retail area to medical office/office codes and adjusted depreciation. Changes did not get rolled prior to abstract.	55,995	55,995	96,200	40,205
18		760029083	15	Collier, Chantel & Ana Taylor	Friend City - W 43' of N 1/2 Lot 217	After off-site review 12/29/2020 and conversation with owner, changed use from retail store to medical office. Changes did not get rolled prior to abstract.	16,790	16,790	97,350	80,560
19		760148145	5	Crete Hillside Development Group, LLC	Crete City - Cardinal Land Commercial 4th Addn Lot 1 .44 acres	After on-site review 2/18/2021, added new building and concrete. Changes did not get rolled prior to abstract.	0	37,950	356,805	318,855

	A	B	C	D	E	F	G	H	I	J
20		760147033	5	Crete Lodging, LLC	Crete City - Cardinal Lane Commercial 2nd Addition Lot 2 2.47 acres	After on-site review 2/18/2021, removed functional depreciation. Added swimming pool, elevators, and sprinklers. Changes did not get rolled prior to abstract.	3,796,800	3,796,800	5,739,380	1,942,580
21		760130604	5	Crete Lumber & Farm Supply Co	Crete City - All of 11-12 & W 1/2 vac alley & E 40' vac Quince St & all vac 10th St adj S side property Blk 20	After on-site review 12/23/2020, added a new 4-plex apartment building, concrete drive, attached garage & mass concrete. Changes did not get rolled prior to abstract. Gave 70% functional as not complete prior to 1/1/2021.	16,905	16,905	88,640	71,735
22		760147832	5	Crete Lumber & Farm Supply Co	Crete City - Pt of Blks 21,160, 168 & adj vac alleys & street 2.265 acres	After on-site review 12/23/2020, added a new 4-plex apartment building, concrete drive, attached garage & mass concrete. Changes did not get rolled prior to abstract. Gave 25% functional as not complete prior to 1/1/2021.	22,285	22,285	179,680	157,395
23		760019428	55	Diaz De Cisneros, Maria	Crete City - West Crete Addition Lots 7-9 Blk 3	After off-site review, added adjustment back onto land that was erroneously removed. Parcel did not get adjusted prior to abstract.	133,355	153,350	145,920	-7,430
24		760006490	5	Diaz-Nevarez, Julian	Crete City - Lot 6 Blk 127	After on-site review 2/17/2021, usage of first floor from office building to barber/beauty shop. Adjusted depreciation. Changes did not get rolled prior to abstract.	102,645	102,645	120,095	17,450
25		760051011	5	Dittmer & Dittmer, LLC	Crete Prct - Pt NE 1/4 SW 1/4 Sec 33-8-4 3.3 acres	After off-site review, adjusted depreciation on retail portion from 87% to 90% as building is no longer active retail store. Changes did not get rolled prior to abstract.	285,000	285,000	273,360	-11,640

	A	B	C	D	E	F	G	H	I	J
26		760145377	5	Eastower, LLC	Crete City - Crete Industrial Park First Add. Remainder of Lot 11 3.29 acres	After on-site review and conversation with owner on 2/18/2021, changed warehouse storage area to fitness center. Adjusted quality from low to average. Adjusted physical & functional depreciation on fitness center. Changes did not get rolled prior to abstract.	459,240	459,240	979,135	519,895
27		760148212	165	EDF Renewables Development, Inc	North Fork Prct - IOLL - Milligan Substation - W 1/2 SW 1/4 Sec 15-6-2	After off-site review 12/23/2020, added 15x48 equipment shed, 4x5 concrete, 8x20 steel container and fencing. Parcel did not get adjusted prior to abstract.	0	0	41,255	41,255
28		760076766	165	Eschiti, Michael R & Desirae R	Wilber Prct - Lot 2 Barnas Subdivision (Pt NE 1/4 NE 1/4 Sec 22-6-4)	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	174,830	174,830	189,620	14,790
29		760076073	165	Fikar, Donald E Sr & Merle D (Lf Est)	Wilber Prct - Pt of NE 1/4 SE 1/4 Sec 16-6-4 .308 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	13,420	13,420	13,580	160
30		760016550	5	Henning, Charles L & Rosalee K	Crete City - Lothrop Heights Add. S 53.50' Lot 3 Blk 2	After on-site review and conversation with owner on 5/13/21, adjust partition basement sq ft from 1017 to 1056. Parcel did not get rolled prior to abstract.	173,060	196,935	197,692	757
31		760146717	165	Homolka, Randal R	Wilber Prct - Olive Rock East Replat 1 Lot 2	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	375,180	375,180	404,275	29,095
32		760146573	165	Hayek, Douglas A & Hillary A	Wilber Prct - Pt N 1/2 SE 1/4 Sec 22-6-4 9.87 acres	After on-site review, added a 40x56 closed pole shed. Changes did not get rolled prior to abstract.	441,770	441,770	466,410	24,640
33		760147028	5	Kaboom Investments, LLC	Crete City - Cardinal Lane Commercial 3rd Addition - E 57.50' of Lot 1 .34 acres	After on-site review 2/18/2021, added new concrete	29,235	29,235	75,025	45,790
34		760147029	5	Kaboom Investments, LLC	Crete City - Cardinal Lane Commercial 3rd Addition - mid 286.66' of Lot 1 1.74 acres	After on-site review 2/18/2021, added new building and concrete. Changes did not get rolled prior to abstract.	149,600	149,600	2,234,130	2,084,530

	A	B	C	D	E	F	G	H	I	J
35		760147030	5	Kaboom Investments, LLC	Crete City - Cardinal Lane Commercial 3rd Addition - W 181' Lot 1 1.15 acres	After on-site review 2/18/2021, added new concrete, loading dock and fence. Changes did not get rolled prior to abstract. Raised improvement +9%.	98,865	98,865	174,725	75,860
36		760076901	165	Keffeler Trst, Paul J	Wilber Prct - PT NW 1/4 NE 1/4 Sec 22-6-4 1.38 acres	Parcel did not get adjusted prior to abstract.	5,615	5,615	5,640	25
37		760076081	165	Kjohlhede, Matthew R	Wilber Prct - PT N 1/2 SE 1/4 Sec 16-6-4 .308 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	11,725	11,725	11,730	5
38		760021244	10	Korte, John P & Amy R	Wilber City - W 1/2 & Alley of Lot 261 and Lots & Alley 262-263, Alley of 264-265 and W 1/2 Lot 266	After on-site review, added 14x10 walk-in cooler. Changes did not get rolled prior to abstract.	174,420	174,420	176,205	1,785
39		760076626	165	Krauter, Jason J	Wilber Prct - Lot 1 Barnas Subdivision (Pt NE 1/4 NE 1/4 Sec 22-6-4)	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	144,695	144,695	156,140	11,445
40		760146215	10	Kunc, Matthew R & Tami L	Wilber City - Horacek's Addition Lot 50 & S 33' of Lot 51	Added 30x40 detached garage and 4x40 concrete approach. Gave improvement +9% increase. Changes did not get rolled prior to abstract.	4,275	4,275	18,575	14,300
41		760075670	165	Lempka, Noah T & Danielle S	Wilber Prct - Lot 1 Lempka Addition (Pt SE 1/4 SW 1/4 NE 1/4 Sec 15-6-4)	After on-site review added new home. Changes did not get rolled prior to abstract.	13,670	16,600	240,455	223,855
42		760036748	20	Malco Products, SBC	DeWitt Village - Lots 1002-1024 & 1241-1252 & JJ Suiter Addn Lots 10-33 & vac street	After conversation with company representative and commercial appraiser, recommend increasing value as amount of used square footage has increased.	1,000,000	1,000,000	2,000,000	1,000,000
43		760007977	5	Martin, Mitchel & Marla	Crete City - Lot 16 Blk 144	After on-site review on 2/18/2021, adjusted canopy sq ft from 132 to 66. Adjusted depreciation on laundromat area. Changes did not get rolled prior to abstract.	58,170	58,170	57,675	-495
44		760076642	165	McCombs, James A & Sheri L	Wilber Prct - PT NE 1/4 NE 1/4 Sec 22-6-4 .53 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	67,025	67,025	71,725	4,700
45		760076685	165	McCombs, James A & Sheri L	Wilber Prct - Pt NE 1/4 NE 1/4 Sec 22-6-4 3 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	25,800	25,800	25,960	160

	A	B	C	D	E	F	G	H	I	J
46		760076693	165	McCombs, Jim & Sheri	Wilber Prct - PT NE 1/4 NE 1/4 Sec 22-6-4 1.12 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	6,690	6,690	6,720	30
47		760019401	55	Mendez-Lopez, Mayra A	Crete City - West Crete Addition Lots 4-6 Blk 3	After off-site review, added adjustment back onto land that was erroneously removed. Parcel did not get adjusted prior to abstract.	41,305	45,430	38,530	-6,900
48		760147999	165	Milligan 1 Wind, LLC	North Fork Prct - IOLL - O & M Building - NW 1/4 NW 1/4 Sec 3-6-2	After on -site review 12/23/2020, changed coding from equipment building to service repair. Added concrete, fencing, 6 metal storage units, 5x4 yard shed and a 20x20 storage building. Parcel did not get adjusted prior to abstract.	277,235	277,235	512,390	235,155
49		760119503	5	Ministerios Yo Soy La Puerta	Crete City - Westwood Estates - Pt of Lot 92 (south of road)	After on-site review 12/23/2020, adjusted depreciation. Changes did not get rolled prior to abstract.	112,350	112,350	101,920	-10,430
50		760006709	5	Moser, Bradley L & Mary B	Crete City - Balance of Lot 13 & All Lot 14 Blk 128	After on-site review 2/17/2021, adjusted square footage and depreciation of office and retail area. Adjusted depreciation on multi-residence area due to remodel. Parcel did not get adjusted prior to abstract.	150,605	150,605	319,910	169,305
51		760015406	5	NEBCO, Inc	Crete City - Bickle's First Addition Pt of Blks 2-3-7 & All of Blk 6 & W 1/2 of vac Vine Street adj to Blk 6	After on-site review 2/17/21, adjusted height on 1/2 of light industrial building. Changes did not get rolled prior to abstract.	260,405	260,405	265,745	5,340
52		760076820	165	Nelson, Darwin E	Wilber Prct - PT NE 1/4 NE 1/4 Sec 22-6-4 4.88 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	12,505	12,505	12,700	195
53		760050147	5	Nestle Purina Petcare Company	Crete City - Wanek's Subdivision Lot 2 Blk 3.22 acres	After off-site review, adjusted from a shopping center to warehouse storage as it has been cleared out prior to January 1, 2021. Parcel did not get adjusted prior to abstract.	855,325	855,325	517,285	-338,040

	A	B	C	D	E	F	G	H	I	J
54		760043760	47	Nickel, Dwight D & Pamela K (Lf Est)	Western Village - Shaw's Second Addition All of Lots 1-2 & E 40' Lot 3	After off-site review and conversation with owner, adjusted basement square footage to 900 sq ft. Adjustments did not get rolled prior to abstract.	83,485	93,435	91,295	-2,140
55		760141851	10	Oliver, Robert J & Rachel L	Wilber City - Lots 165-167	Added 33x30 detached metal garage.	140,470	151,310	158,345	7,035
56		760147894	55	Oltman, Jason K & Jillian M	Crete Prct - PT NE 1/4 SE 1/4 Sec 36-8-4 5 acres	After off-site review and conversation with owner, adjusted fixture count and HVAC. Adjustments did not get rolled prior to abstract.	8,805	127,715	139,720	12,005
57		760146649	165	Palmer, Brandon M & Joyce M	Wilber Prct - Olive Creek Estates Lot 2	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	308,210	308,210	332,320	24,110
58		760146716	165	Panning, Travis & Catherine J	Wilber Prct - Olive Rock East Replat 1 Lot 1	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	215,785	215,785	233,060	17,275
59		760003882	5	PBS Aircraft Co. Inc	Crete City Lots 3-4 Blk 86	After off-site review and conversation with owner on 11/24/20, adjusted fixture count from 9 to 7. Adjustments did not get rolled to ATR prior to abstract.	48,705	54,205	52,220	-1,985
60		760006776	5	PBS Rentals, LLC	Crete City - Lots 1-5 Blk 129	After on-site review on 2/17/21, added 4 replacement decks. Adjusted depreciation from 50% to 20%. Parcel did not get adjusted prior to abstract.	434,000	434,000	436,870	2,870
61		760076103	165	Rue, Terry Lynn & Sheila Joy	Wilber Prct - PT NE 1/4 SE 1/4 Sec 16-6-4 .61 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	20,160	20,160	20,215	55
62		760045488	35	Saline County	Tobias Village - Lot 10 Blk 6	Property was purchased from a taxable entity on 11/19/20. Now exempt property-changed prior to 2021 levy date (REG 40-007.09)	210	210	0	-210
63		760142521	35	Saline County	Tobias Village - 2nd Addition Lots 11-12 Blk 8	Property was purchased from a taxable entity on 11/19/20. Now exempt property-changed prior to 2021 levy date (REG 40-007.09)	350	350	0	-350

	A	B	C	D	E	F	G	H	I	J
64		760148176	100	Saline County	Monroe Prct Pt S 1/2 SE 1/4 Sec 13-7-2 .65 acres	Property was purchased from a taxable entity on 3/16/21. Now exempt property-changed prior to levy date (REG 40-007.09)	0	265	0	-265
65		760148177	100	Saline County	Pleasant Hill Prct - Pt SW 1/4 SW 1/4 Sec 18-7-3 .56 acres	Property was purchased from a taxable entity on 3/16/21. Now exempt property-changed prior to levy date (REG 40-007.09)	0	155	0	-155
66		760148144	165	Saline County	Brush Creek Prct - PT NW 1/4 Sec 10-6-3 .29 acres	Property was purchased from a taxable entity on 12/29/20. Now exempt property-changed prior to levy date (REG 40-007.09)	0	90	0	-90
67		760148143	165	Saline County	Brush Creek Prct - PT NE 1/4 Sec 9-6-3 .31 acres	Property was purchased from a taxable entity on 12/29/20. Now exempt property-changed prior to levy date (REG 40-007.09)	0	365	0	-365
68		760015147	5	Saline Medical Plaza, LLC	Crete City - Lots 1-6 East of M.P.R.R. Blk 252 & Lots 1-12 Blk 253	After on-site review on 2/18/2021, changed usage of property from nursing home to medical office/daycare and physical therapy office. Parcel did not get adjusted prior to abstract.	1,858,935	1,858,935	2,360,515	501,580
69		760050937	5	SCF RC IV, LLC	Crete Prct - PT NW 1/4 NE 1/4 Sec 33-8-4 3.3 acres ICL	After on-site review 2/17/2021, adjusted quality on vet clinic and light commercial building due to improvements. Adjusted depreciation on various buildings. Changes did not get rolled prior to abstract.	221,105	221,105	342,760	121,655
70		760023565	10	Schuerman, Brad A & Jenna M	Wilber City - Wilber's First Addition Lots 14-15 Blk 7	Added new 20x25 garage and concrete approach. Changes did not get rolled prior to abstract.	175,000	188,845	201,650	12,805
71		760020892	10	Schiermeyer, Steve & Rhonda	Wilber City - 120' x 22' Lot 225	After on-site review 2/18/21, changed retail/warehouse area to office space. Adjusted quality. Changes did not get rolled prior to abstract.	31,110	31,110	60,360	29,250

	A	B	C	D	E	F	G	H	I	J
72		760076707	165	Shestak, Irvin	Wilber Prct - Pt NW 1/4 NE 1/4 Sec 22-6-4 1.36 acres	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	61,080	61,080	64,795	3,715
73		760098336	165	Smithfield Fresh Meats, Corp	Big Blue Prct - Pt NW 1/4 & Pt NE 1/4 SW 1/4 Sec 15-7-4 92.76 acres	After on-site review 2/18/2021, added welfare area and guard shack. Changed did not get rolled prior to abstract.	17,000,000	17,000,000	17,866,145	866,145
74		760042233	49	Spurrier, Brian & Lois and Glenda Crick	Western Village - Lots 24-28 Blk 7	After off-site review, adjust flat value code on property. Adjustment did not get rolled prior to abstract.	4,850	4,405	4,970	565
75		760144796	15	Stambo, LLC	Friend City - JJ Ainsworth Add W30' Lot 2, All of Lot 3 & E 33' of Lot 4 Blk 5	After off-site review on 12/23/2021, adjusted quality from average to average+. Priced garages out seperately.	136,540	136,540	507,725	371,185
76		760125376	140	Sysel, Deryl L & Karen K	Monroe Prct E 1/2 SE 1/4 SW 1/4 Sec 22-7-2 20.10 acres	After off-site review and conversation with owner on 5/18/2021, removed 56% functional on property as home has been completed and being lived in. Parcel did not get adjusted prior to abstract.	209,780	209,780	339,470	129,690
77		760075840	165	Thompson, David L & Pamela J Church	Wilber Prct - PT SE 1/4 SE 1/4 Sec 15-6-4 3.334 acres OCL	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	212,265	212,265	229,210	16,945
78		760019436	55	Vernon, Donald W	Crete City - West Crete Addition Lots 10-12 Blk 3	After off-site review, added adjustment back onto land that was erroneously removed. Parcel did not get adjusted prior to abstract.	75,850	86,925	79,140	-7,785
79		760147844	47	Village of Western	Western Village - West Western Addition Lot 11 Blk 3	Property was purchased from a taxable entity on 2/17/2019. However, not all interest was released from previous owner, as nothing had been filed to remove M. Odvody's name. Death certificate was filed 5/20/21. Now completely exempt property- changed prior to levy date (REG 40-007.09)	550	550	0	-550

	A	B	C	D	E	F	G	H	I	J
80		760021104	10	Ward, Theodore E	Wilber City - Lot 243	After on-site review 2/18/21, converted property from residential to commercial. Parcel did not get adjusted prior to abstract.	148,105	159,910	186,915	27,005
81		760021422	10	Wilber Klondike, LLC	Wilber City - E 24' of Lots 288-293	After on-site review on 2/17/2021 and conversation with contractors, changed useage from office/warehouse storage to bed & breakfast. Adjusted quality, condition and depreciation due to remodel. Gave 20% functional as not complete prior to 1/1/2021. Changes did not get rolled prior to abstract	42,915	42,915	65,600	22,685
82		760075875	165	Williams, Larry C & Gara M	Wilber Prct - PT SE 1/4 SE 1/4 Sec 15-6-4 2.783 acres OCL	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	79,530	79,530	84,135	4,605
83		760116903	165	Wollenburg, Adam	DeWitt Prct - Pt W 1/2 SE 1/4 (West & South of Hwy 103) Sc 10-5-3 5.4 acres	After on-site review 2/17/21, added 4 grain bins, overhead hopper and shed office. Parcel did not get adjusted prior to abstract.	12,530	12,530	272,070	259,540
84		760007861	5	Woods-Jones Enterprises, LLC	Crete City - Lots 16 & 17 Blk 143	After on-site review 2/18/21, removed canopy. Parcel did not get adjusted prior to abstract.	164,005	164,005	159,055	-4,950
85		760141959	5	Woods-Jones Enterprises, LLC	Crete City - N 6' Lot 22 & All of Lot 23 Blk 144	After on-site review 2/18/21, added three (3) decks - 8x6, 17x6, 7x4. Changed 572 sq ft warehouse storage to retail.	82,755	82,755	106,895	24,140
86		760027307	165	Wusk, Daryl D & Joyce A	Wilber City - Mann's Addition Lot 63	Raised improvement +9%. Parcel did not get adjusted prior to abstract.	18,185	18,185	18,880	695
87										
88										9,485,267