

Antelope County Board of Equalization  
 May 1, 2018  
 Neligh, Nebraska

The Antelope County Board of Commissioner convened as a County Board of Equalization on Tuesday, May 1<sup>st</sup>, 2018 at 9:33 AM in the County Commissioner's Room, Antelope County Courthouse Annex, Neligh, Nebraska. Motion by Commissioner Schwager, seconded by Commissioner Henery to meet as a Board of Equalization. Voting aye: Schwager, Henery, Jacob, Schindler and Kerkman. Nays none. Motion carried. Meeting called to order by Chairman Kerkman with the following board members responding to roll call: Schindler, Jacob Henery, Schwager and Kerkman. Chairman Kerkman stated that the open meeting laws are posted on the east wall of the Commisisoner's room with more copies available at the County Clerk's office.

Notice of the meeting was given in advance thereof by publication in the four county newspapers, legal newspapers printed and in general circulation in Antelope County, Nebraska as shown by proof of publication filed in the County Clerk's office. Agenda for said meeting was sent to all members of the County Board of Commissioners.

#1	Jack Pudenz	Parcel # 992463	Omitted property on Personal Property	2016
		Previous Value	\$ 0.00	Previous Taxes \$ 00.00
		Current Value	\$ 23,877.00	Current Taxes \$ 234.88 + 58.72 = 293.60
#2	Jack Pudenz	Parcel # 992463	Omitted property on Personal Property	2015
		Previous Value	\$ 0.00	Previous Taxes \$ 00.00
		Current Value	\$ 30,543.00	Current Taxes \$ 268.52 + 67.14 = 335.66
#3	Jack Pudenz	Parcel # 992463	Omitted property on Personal Property	2017
		Previous Value	\$ 0.00	Previous Taxes \$ 00.00
		Current Value	\$ 18,578.00	Current Taxes \$ 186.30 + 46.58 = 232.88
#4	Macaib Hoefer	Parcel # 992484	Omitted Property	2016
		Previous Value	\$0.00	Previous Taxes \$ 00.00
		Current Value	\$ 17,196.00	Current Taxes \$ 114.70 + 28.68 = 143.38
#5	Macaib Hoefer	Parcel # 992484	Omitted Property	2015
		Previous Value	\$0.00	Previous Taxes \$ 00.00
		Current Value	\$ 18,587.00	Current Taxes \$ 123.72 + 30.94 = 154.66
#6	Macaib Hoefer	Parcel # 992484	Omitted Property	2017
		Previous Value	\$0.00	Previous Taxes \$ 00.00
		Current Value	\$ 13,458.00	Current Taxes \$ 89.88 + 22.46 = 112.34
#7	Condon Farms	Parcel # 921135	Omitted Property/Clerical Error 2012 – Value incorrect	2017
		Previous Value	\$201,870.00	Previous Taxes \$ 2,029.58
		Current Value	\$ 178,440.00	Current Taxes \$ 1,781.74 + 28.94 = 1810.68
#8	Condon Farms	Parcel # 921135	Omitted Property/Clerical Error 2012 – Value incorrect	2016
		Previous Value	\$210,523.00	Previous Taxes \$ 2,034.90
		Current Value	\$176,309.00	Current Taxes \$ 1687.70 + 35.34 = 1,723.04
#9	Condon Farms	Parcel # 921135	Omitted Property/Clerical Error 2012 – Value incorrect	2015
		Previous Value	\$253,665.00	Previous Taxes \$ 2,843.24
		Current Value	\$199,634.00	Current Taxes \$ 2,237.62 + 22.40 = 2,260.02
#10	Timothy & Teah Pudenz	Parcel # 992464	Omitted Property	2016
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 1,212.00	Current Taxes \$ 11.92 + 2.98 = 14.90
#11	Timothy & Teah Pudenz	Parcel # 992464	Omitted Property	2017
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 727.00	Current Taxes \$ 7.30 + 1.82 = 9.12
#12	Timothy & Teah Pudenz	Parcel # 992464	Omitted Property	2015
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 1,696.00	Current Taxes \$ 14.92 + 3.72 = 18.64
#13	Cottonwood Health Care LLC	Parcel # 992479	Omitted Property	2017
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 42,402.00	Current Taxes \$ 847.88 + 211.98 = 1,059.86
#14	Curtis & Karen Bolling	Parcel # 992433	Omitted Property – Failed to file	2014
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 46,454.00	Current Taxes \$ 474.84 + 118.70 = 593.54
#15	Curtis & Karen Bolling	Parcel # 992433	Omitted Property – Failed to file	2015
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 36,502.00	Current Taxes \$ 358.88 + 89.72 = 448.60
#16	Curtis & Karen Bolling	Parcel # 992433	Omitted Property – Failed to file	2016
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 28,502.00	Current Taxes \$ 286.22 + 71.56 = 357.78
#17	William Scotsman Inc	Parcel # 992483	Omitted Property – Failed to file	2017
		Previous Value	\$ 00.00	Previous Taxes \$ 00.00
		Current Value	\$ 581.00	Current Taxes \$ 6.54 + 1.64 = 8.18
#18	Jerome Brown	Parcel # 992197	Omitted Property – Failed to file	2017
		Previous Value	\$ 18,761	Previous Taxes \$ 100.24
		Current Value	\$ 21,925.00	Current Taxes \$ 136.44 + 9.04 = 145.48
#14	Dads LLC c/o Robert Wood	Parcel # 991303	Clerical Error – incorrect Tax District	2017
		Previous Value	\$ 30,630.00	Previous Taxes \$ 412.52
		Current Value	\$ 30,630.00	Current Taxes \$ 204.04

Motion made by Commissioner Schwager, seconded by Commissioner Schindler to approve the above 19 tax list corrections as submitted by Antelope County Assessor, Kelly Mueller. Those voting aye: Schwager, Schindler, Henery, Jacob and Kerkman. Motion carried.

Deb Branstiter, Antelope County Treasurer, presented the County Board of Equalization the following exemption application addendums that were omitted from original filings for tax exemption on motor vehicles owned by qualifying nonprofit organizations:

Pope John XXIII Central Catholic High School	2016	Dodge Van	2C4RDGCGXGR401634
	2002	Freightliner Bus	4UZAAXBV82CJ30270
	2008	Chevrolet Express Cutaway	1GBJG316181193273

Antelope Memorial Hospital

2005 Ford Van  
2014 H&H Trailer

2FMZA57605BA77447  
533RS141XEC234482

No action, as these were previously approved.

Deb Branstiter presented regarding County Tax Sale Certificates. During the Fiscal Year 2016-2017 audit, it was noted the Delinquent Taxes owed to the county were not handled in a proper manner. Deb had compiled paperwork regarding the Delinquent Tax list as per 2018 business. Long discussion of the list, and proper etiquette of handling this process. In previous years, this list has been reviewed by the commissioners, however, only a select few had been acted upon. Statutes requested action on all delinquent taxes. Options regarding these delinquent taxes require either foreclosure through the county attorney, or issuance of County Tax Sale Certificates. Motion by Commissioner Henery, seconded by Commissioner Schwager to have County Treasurer issue County Tax Sale Certificates following the public tax sale on the first Monday of March in any given year. Voting aye: Henery, Schwager, Schindler, Jacob and Kerkman. Nays none. Motion carried. Policy to be written for approval.

Motion by Commissioner Schwager, seconded by Commissioner Henery to adjourn at Board of Equalization. Those voting aye: Henery, Jacob, Schindler, Schwager and Kerkman. Nays none. Motion carried.

Meeting adjourned at 9:50 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: \_\_\_\_\_  
Chairman County Board of Equalization

Attest: \_\_\_\_\_  
Antelope County Clerk