

Antelope County Board of Equalization
 May 29, 2018
 Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, May 29th, 2018 at 9:02 AM in the County Commissioner's Room, Antelope County Courthouse Annex, Neligh, Nebraska. Meeting called to order by Chairman Kerkman with the following board members responding to roll call: Schindler, Jacob, Schwager and Kerkman. Henery absent. Chairman Kerkman stated that the open meeting laws are posted on the east wall of the Commissioner's room with more copies available at the County Clerk's office.

Pledge of Allegiance was recited.

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.

Motion by Commissioner Schwager, seconded by Commissioner Jacob to open Board of Equalization. Voting aye: Schwager, Jacob, Schindler and Kerkman. Henery absent. Nays none. Motion carried.

#1	Kaleb Finch	Parcel # 992516 Omitted property on Personal Property	2017
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 7,887.00	Current Taxes \$ 122.40 + 30.60 = 153.00
#2	Dale Pelster	Parcel # 992494 Omitted property on Personal Property	2017
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 1,747.00	Current Taxes \$ 22.00 + 5.50 = 27.50
#3	Dale Pelster	Parcel # 992494 Omitted property on Personal Property	2016
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 2,910.00	Current Taxes \$ 34.88 + 8.72 = 43.60
#4	Dale Pelster	Parcel # 992494 Omitted property on Personal Property	2015
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 4,074.00	Current Taxes \$ 50.34 + 12.58 = 62.92
#5	William Scottsman Inc.	Parcel # 992483 Corrected the previous correction in Year 2017	2017
		Previous Value \$ 581.00	Previous Taxes \$ 6.54
		Current Value \$ 00.00	Current Taxes \$ 00.00
#6	Cardinal Health	Parcel # 992511 Omitted property on Personal Property	2017
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 1,552.00	Current Taxes \$ 31.04 + 7.76 = 38.80
#7	Cardinal Health	Parcel # 992511 Omitted property on Personal Property	2016
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 2,310.00	Current Taxes \$ 44.80 + 11.20 = 56.00
#8	Cardinal Health	Parcel # 992511 Omitted property on Personal Property	2015
		Previous Value \$ 0.00	Previous Taxes \$ 00.00
		Current Value \$ 3,300.00	Current Taxes \$ 65.24 + 16.30 = 81.54
#9	Aaron & Terra Kimes	Parcel # 920707 Didn't have the 2016 items on last year Depreciation Schedule – Applied penalty to missed items only	2017
		Previous Value \$ 30,597.00	Previous Taxes \$ 206.86 + 51.72 = 258.58
		Current Value \$ 44,258.00	Current Taxes \$ 299.24 + 23.10 = 322.34
#10	Barbara Murray	Parcel # 0083800 Homestead Exemption correction from State on Income approved at 40% not 100%	2015
		Previous Value \$ 74,245.00	Previous Taxes \$ 1,327.54
		Current Value \$ 74,245.00	Current Taxes \$ 531.04 (Homestead Loss) Total Tax = 866.70

Motion made by Commissioner Schwager, seconded by Commissioner Schindler to approve the above 10 tax list corrections as submitted by Antelope County Assessor, Kelly Mueller. Those voting aye: Schwager, Schindler, Jacob and Kerkman. Henery absent. Nays none. Motion carried.

The Clerical Error Report was presented by County Assessor, Kelly Mueller. Report was reviewed. Kelly reported this is the only way to report changes made between March 19th and June 1st. Changes are made and a board notice form is completed. These are changes reported and made to various parcels and 2018 values are applied to the parcels. Motion by Commissioner Schindler, seconded by Commissioner Jacob to accept and approve the Clerical Error Report as presented. Voting aye: Schindler, Schwager, Jacob and Kerkman. Henery absent. Nays none. Motion carried.

PARCEL #	BEGINNING VALUE	ENDING VALUE	REASON FOR CHANGE
6056	\$ 326,825	\$ 302,055	LAND USE - CRP
1863	\$ 80,205	\$106,335	BUILDING PERMIT
1583	\$ 89,900	\$94,005	PICKUP WORK
5406	\$ 849,705	\$820,695	BUILDING PERMIT
267	\$ 81,900	\$ 98,575	PICKUP WORK - UPDATED FIXTURES/CORRECTED SKETCH
4760	\$ 174,185	\$ 207,270	PICKUP WORK - UPDATED HOUSE
6370	\$ 940,390	\$ 889,785	INCORRECT DEPRECIATION APPLICATED, CORRECTED DEPRECIATION
3931	\$ 370,520	\$ 349,115	CATTLE SHELTER ADDED
1445	\$ 13,060	\$ 33,760	BUILDING PERMIT
1363	\$ 1,570	\$ 8,425	BUILDING PERMIT
6003	\$ 712,450	\$ 622,560	LAND USE - CRP
4970	\$ 1,380,265	\$ 1,319,935	LAND USE - CRP
601201	\$ 626,385	\$ 585,325	LAND USE - CRP
6056	\$ 326,825	\$ 302,055	LAND USE - CRP
3062	\$ 856,510	\$ 792,155	REMOVED HS
3383	\$ 40,175	\$ 103,420	ADDED HS
375501	\$ 896,820	\$ 860,300	ADDED HS
3798	\$ 39,850	\$ 27,350	REMOVED HS
3863	\$ 896,785	\$ 941,650	ADDED HS
3948	\$ 127,865	\$ 158,380	ADDED HS
504801	\$ 15,680	\$ 208,085	ADDED HS
5345	\$ 952,410	\$ 912,030	ADDED HS
582601	\$ 11,975	\$ 170,690	ADDED HS
7232	\$ 31,700	\$ 66,425	ADDED HS
6136	\$289,445	\$299,580	ADDED HS
650401	\$ 239,005	\$ 213,540	REMOVED HS
614	\$24,390	\$ 10,340	NO HVAC, POOR CONDITION
5493	\$ 474,630	\$ 509,750	BASEMENT SIZE, REMOVED BINS - THEY ARE AN IOLL
2690	\$ 21,470	\$ 27,560	BUILDING PERMIT
2708	\$ 5,710	\$ 1,520	PICKUP WORK - UNLIVABLE
2260	\$ 11,975	\$ 17,590	BUILDING PERMIT
2381	\$ 7,280	\$ 8,125	BUILDING PERMIT
251401	\$ 118,975	\$ 144,770	BUILDING PERMIT
248301	\$ 585	\$ 18,355	BUILDING PERMIT
2485	\$ 70,990	\$ 74,400	PICKUP WORK - OSP, DECK, WST
2169	\$ 28,875	\$ 69,795	BUILDING PERMIT
394	\$ 85,950	\$ 109,240	UPDATED HOUSE - DEC, BSMT FIN, FIXT, WST, EA
384	\$ 15,835	\$ 15,625	REMOVED DECK, ADDED RPS
2549	\$ 14,520	\$ 23,345	UPDATED HOUSE - RPO, EA
322701	\$ -	\$ 253,450	CORRECTED BIN SIZE
8068	\$ 33,245	\$ -	REMOVED HOUSE
4835	\$ 702,820	\$663,075	REMOVED MISC IMPROVEMENTS
523201	\$ 656,280	\$ 603,465	FIXED CUT OF SECTION
5232	\$ 767,440	\$ 770,435	FIXED CUT OF SECTION
5230	\$ 719,215	\$ 659,535	FIXED CUT OF SECTION
5231	\$ 883,500	\$852,340	FIXED CUT OF SECTION
4418	\$ 598,075	\$ 533,360	LAND USE
1891	\$ 175,445	\$ 640,565	UPDATED HOUSE - EA
3020	\$ 905,690	\$889,605	BUILDING PERMIT
428201	\$ 134,410	\$153,875	UPDATED HOUSE - SKETCH, DECKS, SWP, WST, OSP, MORTON BLDG, BSMT FIN, EA
3010	\$ 153,170	\$ 189,315	CORRECTED HOUSE SKETCH
4266	\$ 972,420	\$ 969,880	UPDATED HOUSE
4210	\$ 758,930	\$ 734,140	PUT GARAGE ON
325501	\$ 82,725	\$42,240	LAND USE UPDATED
4311	\$422,685	\$ 413,655	UPDATED HOUSE

5918	\$ 45,365	\$ 56,275	CORRECTED CUT
5917	\$44,000	\$ 43,480	CORRECTED CUT
8394	\$ 36,570	\$ -	HOUSE REMOVED
42502	\$ 2,195	\$ 81,615	BUILDING PERMIT
5681	\$ 415,695	\$484,095	BUILDING PERMIT
5734	\$ 414,405	\$425,450	BUILDING PERMIT
5342	\$ 952,585	\$ 890,930	PICKUP WORK - TOOL SHED, SWP, QUALITY, BSMT FIN, WST, DECK SIZE
4389	\$ 522,305	\$ 693,205	BUILDING PERMIT
5399	\$ 1,029,365	\$ 859,550	BUILDING PERMIT
4197	\$ 499,620	\$ 680,630	BUILDING PERMIT
174305	\$1,410	\$184,440	BUILDING PERMIT
4446	\$ 1,070,920	\$ 1,073,280	BUILDING PERMIT
5002	\$ -	\$ 205	LAND USE
5262	\$489,335	\$ 490,805	LAND USE - CRP
4954	\$351,905	\$333,575	LAND USE - CRP
4956	\$730,590	\$681,265	LAND USE - CRP
6126	\$ 784,230	\$745,690	LAND USE - CRP
6058	\$ 197,045	\$177,800	LAND USE - CRP
471802	\$162,765	\$ 111,565	LAND USE - CRP
472601	\$ 356,220	\$ 351,005	LAND USE - CRP
4718	\$ 162,940	\$ 153,350	LAND USE - CRP
1080	\$33,680	\$55,545	UPDATED HOUSE - EA, SIDING, BSMT FIN, WOOD DECK, STEPS, GARAGE SIZE
1081	\$29,410	\$ 57,345	UPDATED HOUSE - RPO, SIDING, HVAC, BSMT, FIXT
885	\$63,290	\$ 67,095	UPDATED HOUSE - QUALITY
902	\$ 87,985	\$ 101,585	UPDATED HOUSE - BSMT FIN, WOD
348	\$27,160	\$ 67,855	UPDATED HOUSE - SWP, WOD, QUAL, WST, BSMT FIN, OUT BSMT ENTRANCE
451501	\$ 111,045	\$ 119,265	EA, BSMT FIN
4592	\$ 588,010	\$ 564,170	LANDUSE CHANGE
3397	\$377,630	\$ 385,085	LANDUSE CHANGE
372001	\$91,160	\$ -	LANDUSE CHANGE
6893	\$146,595	\$137,710	LANDUSE CHANGE
6761	\$ 1,255,415	\$ 1,196,200	LANDUSE CHANGE
725901	\$ 674,470	\$634,820	LANDUSE CHANGE
6607	\$130,930	\$ 141,535	LANDUSE CHANGE
514401	\$ 662,040	\$ 625,710	LANDUSE CHANGE
5743	\$ 330,190	\$ 322,810	LANDUSE CHANGE
3252	\$ 810,375	\$ 818,255	LANDUSE CHANGE
6266	\$ 301,495	\$ 319,230	LANDUSE CHANGE
3198	\$ 557,235	\$550,495	LANDUSE CHANGE
6473	\$ 599,260	\$556,515	LANDUSE CHANGE
5138	\$ 948,360	\$ 908,385	COMPUTER DIDN'T ROLL CORRECTION
4598	\$ 165,775	\$ 100,995	OVER VALUED - NEEDED TO COMPLETE INTERIOR INSPECTION - COMPLETED MARCH 26
4769	\$ 1,832,180	\$ 1,741,465	LAND USE
475902	\$ 129,040	\$ 109,485	BUILDING PERMIT
4771	\$ 221,495	\$ 229,155	PICKUP WORK - ENCL PORCH, BSMT FIN
4756	\$ 156,505	\$ 170,320	BUILDING PERMIT
6302	\$ 201,100	\$ 228,870	PICKUP WORK - CARPORT
4979	\$ 1,356,925	\$ 1,270,070	LAND USE - CRP
4998	\$ 376,060	\$ 358,715	LAND USE - CRP
6525	\$ 720,895	\$ 684,505	LAND USE - CRP
469605	\$ 138,705	\$ 144,215	BUILDING PERMIT
834	\$ 108,575	\$ 122,890	UPDATED HOUSE - WALK OUT BASEMENT, FIXTURES, BSMT FIN, RPO, WST
83501	\$ 112,005	\$ 113,305	WOOD EXT STEPS
2548	\$ 36,960	\$ 49,235	UPDATED HOUSE - F/P, CENTRAL AIR, STEEL SIDING, BSMT, FIXT
711	\$ 48,620	\$ 52,535	EA, FIXTURES, WST
641	\$ 26,670	\$ 28,555	QUALITY, SIDING

2567	\$ 76,950	\$29,945	CLERICAL - CORRECTED DEP
4544	\$ 728,315	\$ 746,515	UPDATED QUALITY ON TALLER BIN
573001	\$ 146,685	\$151,950	CORRECTED DEP ON BIN, DEFAULT PUT IN
3305	\$ 1,397,910	\$ 1,304,665	CORRECTED DEP ON BIN, DEFAULT PUT IN
3121	\$ 982,630	\$921,150	CORRECTED DEP ON BIN, DEFAULT PUT IN
55	\$ 50,890	\$ 123,605	TAX VALUATION DID NOT HAVE A BREAKDOWN OF INTERIOR SECTIONS
42	\$ 7,590	\$ 15,910	TAX VALUATION MISSED USE OF BUILDING & THAT THERE WAS AN APARTMENT
33	\$ 17,115	\$ 30,625	TAX VALUATION NEEDED TO VERIFY THE USAGE OF THE SECOND FLOOR
133	\$ 21,485	\$48,960	TAX VALUATION NEEDED TO VERIFY THE DIFFERENT USES OF THE BUILDING
141	\$ 20,400	\$ 42,825	TAX VALUATION NEEDED TO VERIFY THE BSMT FINISH
815	\$ 369,365	\$544,065	TAX VALUATION MISSED IN REVIEW
4619	\$ 626,225	\$ 746,020	TAX VALUATION DID NOT INITIALLY MEASURE THE CEMENT
1481	\$ 1,855	\$ 5,860	TAX VALUATION MISSED THE CONCRETE
26	\$ 75,030	\$ 86,935	TAX VALUATION MISSED SOME OF THE CAR WASH BAYS
1573	\$ 12,135	\$ 21,935	TAX VALUATION MISSED THAT THERE WAS SOME STORAGE IN THE BUILDING
138	\$ 48,345	\$ 116,590	TAX VALUATION MISSED THAT THERE WAS A BASEMENT HERE, NEED TO KNOW THE USAGE OF THE BASEMENT
148	\$ 107,275	\$ 142,325	TAX VALUATION MISSED ALL THE CONCRETE HERE
137	\$ 236,235	\$257,570	TAX VALUATION MISSED THAT THERE WAS AN ELEVATOR HERE AND NO VAULTS WERE NOTED
228	\$ 19,745	\$ 32,355	TAX VALUATION NEEDED TO VERIFY IF THIS WAS ACTUALLY STORAGE OR BEING USED AS HOTEL SPACE
229	\$72,890	\$64,155	TAX VALUATION MISSED ALL THE CONCRETE HERE
227	\$ 87,795	\$ 92,135	TAX VALUATION MISSED ALL THE CONCRETE HERE
53	\$ 23,275	\$27,085	TAX VALUATION NEEDED TO VERIFY THE USAGE OF THE BACK ROOM
87	\$33,030	\$66,480	TAX VALUATION MISSED ALL THE CONCRETE HERE
88	\$ 55,515	\$ 95,175	TAX VALUATION MISSED ALL THE CONCRETE HERE
130	\$46,900	\$ 50,910	TAX VALUATION MISSED THE DECK AND STAIRS HERE
149	\$ 94,410	\$ 143,685	TAX VALUATION MISSED ALL THE CONCRETE HERE
4738	\$ 137,835	\$ 265,810	TAX VALUATION MISSED THAT THERE WAS A SECOND STORY HERE
140	\$25,175	\$128,315	TAX VALUATION NEEDED TO VERIFY THE USE OF THE BUILDING AND BASEMENT FINISH
6579	\$ 721,575	\$ 727,920	UPDATED IRRIGATED ACRES
3057	\$ 250,715	\$ 246,395	LANDUSE UPDATED
3065	\$879,020	\$ 830,030	UPDATED LAND USE
3088	\$ 926,540	\$ 899,370	UPDATED LAND USE
3019	\$ 615,270	\$705,290	UPDATED LAND USE
5899	\$ 35,265	\$ 772,140	UPDATED LAND USE DUE TO PARCELS BEING COMBINED
5901	\$286,735	\$352,935	UPDATED LAND USE, MORE DRY LAND
4605	\$95,080	\$112,855	TOOL SHED/BUILDING NOT ON

No Motor Vehicles were presented. No action.

Deb Branstiter met with the Commissioners regarding purchasing of new desks and office layout from Eakes. Discussion of taking money from the Building/Grounds fund. No opposition was voiced.

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

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

Meeting adjourned at 9:11 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION
 By: _____
 Chairman County Board of Equalization

Attest: _____
Antelope County Clerk