

Antelope County Board of Equalization
July 17th, 2018
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, July 17th, 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, Henery and Kerkman. 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.

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

Four (4) Protests were heard.

1 Chris VanEgmond Parcel# 000410000

Mr. VanEgmond appeared by phone for protest.

Protest: Values are not right. Attached 4 Pages. Tax Values are too high. Permit for Bin attached and value. Not finished (no door) can't be used yet.

Assessor's Recommendation:

Assessor has been denied access to do an external and internal inspection of all buildings on property. An inspection warrant was granted through the Antelope County District Court. Warrant was served by Bob Moore (County Sheriff) and the Assessor. Chris Van Egmond denied entry by assessor to inspect property, external or internal inspection. Without the assessor being able to inspect the property, other than photos taken with a zoom lens camera from the road, there are many property features that cannot be verified. Quality and condition of buildings have remained the same due to lack of information. Due to Chris VanEgmond's protest reasons listed. The basement has been updated to unfinished or minimal finish. The porch has been updated, since not all of the front porch is enclosed. With those changes being made, the assessor recommends the following:

Land	\$34,725.00
Improvement	\$ 55,580.00
Outbuildings	\$ 5,250.00
Total	\$95,555.00

County Board Action:

Protest reviewed. Motion by Commissioner Schindler seconded by Commissioner Henery to accept the assessor's recommendation of increase to the house value, as is valued according to limited information attainable, and with market value and land use. Voting aye: Jacob, Schindler, Henery, Schwager and Kerkman. Nays none. Motion carried.

Total Value:	Land	\$34,725.00
	Improvement	\$ 55,580.00
	Outbuildings	<u>\$ 5,250.00</u>
	Total	\$95,555.00

2 Keith Redinbaugh Parcel# 000832500

Mr. Redinbaugh did not appear for protest.

Protest: There has been no improvements of this cabin in the past years.

Assessor's Recommendation:

Assessor spoke with property owners. Property was adjusted due to lack thereof plumbing fixtures. No updates have been made since being built 1978. Changes were entered into file coming up with ending value of \$17,080.00.

County Board Action:

Protest reviewed. Motion by Commissioner Henery seconded by Commissioner Schwager to accept the assessor's recommendation of lowering improvement on lease land (IOLL) value to \$17,080.00. Doing so allows it to be valued according to market

value. Voting aye: Jacob, Schindler, Henery, Schwager and Kerkman. Nays none. Motion carried.

Total \$17,080.00

3 Gary Borer

Parcel# 000420500

Mr. Borer did not appear for protest.

Protest:

Out of compliance wind turbine noise as verified by Rand Acoustics affects quality of life and residents' health and welfare and mental well-being.

Assessor's Recommendation:

No sales have shown any affect to price due to the existence of wind tower. No change. Assessor recommends the following:

Land	\$ 60,735.00
Improvement	\$104,245.00
Outbuildings	<u>\$ 72,165.00</u>
Total	\$237,145.00

County Board Action:

Protest reviewed. Motion by Commissioner Schindler seconded by Commissioner Henery to accept the assessor's recommendation of no change to value as it is according to market value and land use. Voting aye: Jacob, Schindler, Henery, Schwager and Kerkman. Nays none. Motion carried.

Total Value	Land	\$ 60,735.00
	Improvement	\$104,245.00
	Outbuildings	<u>\$ 72,165.00</u>
	Total	\$237,145.00

4 Battle Creek Farmers Coop

Parcel# 000473900

Dean Thomas appeared for protest.

Protest:

Extremely large increase in land value. Building and sale information should keep price the same or reduced.

Assessor's Recommendation:

Lot values are the same as all other commercial properties in Neligh. The lot table was attached for the lot value model that was used in valuing Neligh: 1000 Neligh City Sq Ft: 1.00; 1st Break: 10,000/0.25; 2nd Break: 25,000.00/0.10; Units Bldble: 1.00

Land	\$ 74,165.00
Outbuildings	<u>\$4,930,770.00</u>
Total	\$5,004,935.00

County Board Action:

Protest reviewed. Discussion regarding comparable properties, and sales. Motion by Commissioner Henery seconded by Commissioner Schwager to change the value to previous (2017) year value, until the commercial revaluation of Antelope County is completed in this valuation year. Because there was not enough evidence in light of the evidence shared by the property managers. Assessor agreed there was not a lot of comparable sales/like properties. Voting aye: Jacob, Schindler, Henery, Schwager and Kerkman. Nays none. Motion carried.

Total Value	Land	\$ 43,225.00
	Improvement	<u>\$4,712,985.00</u>
	Total	\$4,756,210.00

There being no more Board of Equalization business, motion was made by Commissioner Schwager, seconded by Commissioner Schindler to close as a board of equalization. Voting aye: Schwager, Jacob, Schindler, Henery and Kerkman. Nays none. Motion carried.

Meeting adjourned at 10:15 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization

Attest: _____
Antelope County Clerk