

Antelope County Board of Equalization
 May 14th, 2019
 Neligh, Nebraska

The Antelope County Board of Commissioner’s convened as a County Board of Equalization on Tuesday, May 14th, 2019 at 9:15 AM in the Commissioner Meeting Room, Antelope County Courthouse. Meeting called to order by Chairman Borer with the following board members responding to roll call: Henery, Jacob, Smith, Bentley and Borer.

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. It was posted of the venue change on Wednesday preceding the meeting. Agenda for said meeting was sent to all members of the County Board of Commissioners.

Motion by Commissioner Bentley, seconded by Commissioner Henery to open as a Board of Equalization for the purpose of the Public Hearing regarding the Exemption Application for First Congregational United Church of Christ parsonage. Voting aye: Bentley, Henery, Jacob, Smith and Borer. Nays none. Motion carried.

Antelope County Assessor, Kelly Mueller presented with the Exemption Application provided by Patricia M. Smith, Treasurer of the First Congregational United Church of Christ, 102 E 6th Street, Neligh, Nebraska 68756. The parsonage has been used as a rental property for the church in the past and is proposing to be used as the pastor’s residence (parsonage). The legal description is as follows: East 66 feet of the Lots 13, 14, 15, 16,17, 18, all in Block 6, City of Neligh, Antelope County Nebraska. The application shows a religious affiliation. Motion by Commissioner Smith, seconded by Commissioner Jacob to approve the Exemption Application as presented. Voting aye: Smith, Jacob, Henery, Bentley and Borer. Nays none. Motion carried.

Kelly Mueller, Antelope County Assessor met with the Commissioners and presented 16 Tax Roll Corrections.

1.	000920770	Ronald and Liane Bode	Omitted property from 2017.	2018
		Previous Value:	\$ 163,476.00	Previous Tax: \$ 1,073.22
		Current Value:	\$ 200,646.00	Current Tax: \$ 1333.14 + 55.42 = 1,388.56
2.	000920554	Kenneth L. Kallhoff	Failure to file – omitted personal property.	2017
		Previous Value:	\$ 77,103.00	Previous Tax: \$ 970.88
		Current Value:	\$ 158,527.00	Current Tax: \$ 1,996.18 + 499.04=\$2,495.22
3.	000920554	Kenneth L. Kallhoff	Failure to file – omitted personal property.	2018
		Previous Value:	\$ 38,012.00	Previous Tax: \$ 485.60
		Current Value:	\$ 92,396.00	Current Tax: \$ 1,180.34+295.08=\$1,475.42
4.	000991637	Scott & Sarah Pelster	Incorrect Tax District.	2018
		Previous Value:	\$ 108,266.00	Previous Tax: \$ 1,484.38
		Current Value:	\$ 108,266.00	Current Tax: \$ 1,008.76
5.	000992606	Melanie Miller	Failure to file – omitted property.	2017
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 4,100.00	Current Tax: \$ 52.38+13.10=\$65.48
6.	000992608	David & Wanda Linnaus	Failure to file – omitted property.	2018
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 7,395.00	Current Tax: \$ 51.72 + 12.92=\$64.64
7.	000992608	David & Wanda Linnaus	Failure to file – omitted property.	2017
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 1,464.00	Current Tax: \$ 9.90 + 2.48=\$12.38
8.	000992608	David & Wanda Linnaus	Failure to file – omitted property.	2016
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 734.00	Current Tax: \$ 4.96 + 1.24=\$6.20
9.	000992634	FRAHCO LLC c/o Brian Frahm	Omitted personal property.	2018
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 10,922.00	Current Tax: \$ 111.54 + 27.88=\$139.42
10.	000991111	Paul & Connie Beckman	Clerical Error – Equipment double entry.	2018
		Previous Value:	\$ 51,416.00	Previous Tax: \$ 286.42
		Current Value:	\$ 286.42	Current Tax: \$ 271.80

11.	000991111	Paul & Connie Beckman	Clerical Error – Equipment double entry.	2017
		Previous Value:	\$ 69,392.00	Previous Tax: \$ 396.62
		Current Value:	\$ 65,870.00	Current Tax: \$ 373.10
12.	000991111	Paul & Connie Beckman	Clerical Error – Equipment double entry.	2016
		Previous Value:	\$ 23,987.00	Previous Tax: \$ 93.30
		Current Value:	\$ 19,056.00	Current Tax: \$ 60.40
13.	000992594	Michael & Danielle Mortensen	Omitted – Fail to file.	2016
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 7,097.00	Current Tax: \$ 85.08+21.26=\$106.34
14.	000992594	Michael & Danielle Mortensen	Omitted – Fail to file.	2017
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 7,184.00	Current Tax: \$ 90.46+22.62=\$113.08
15.	000992594	Michael & Danielle Mortensen	Omitted – Fail to file.	2018
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 5,601.00	Current Tax: \$ 71.56+17.88=\$89.44
16.	Centrally Assessed	Black Hills Nebraska Gas Company LLC	Court Decision – State of Nebraska	2009-2017
		Previous Value:	\$ 00.00	Previous Tax: \$ 00.00
		Current Value:	\$ 00.00	Current Tax: \$ 85.08+21.26=\$106.34
			2017 -\$16.28; 2016 -\$19.92; 2015 -\$24.48; 2014 -\$29.60; 2013 -\$47.22; 2012 -\$58.44; 2011 -\$544.44; 2010 -\$222.98; 2009 \$441.80	

Motion by Commissioner Bentley, seconded by Commissioner Jacob to approve the above tax roll corrections. Voting aye: Bentley, Smith, Henery, Jacob and Borer. Nays none. Motion carried.

There were no Motor vehicle exemptions to approve. There was not an over/under report.

Motion by Commissioner Henery, seconded by Commissioner Jacob to adjourn as Board of Equalization. Voting aye: Henery, Jacob, Bentley, Smith and Borer. Nays none. Motion carried.

Meeting adjourned at 9:21 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization

Attest: _____
Antelope County Clerk