Antelope County Board of Equalization July 2nd, 2019 Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, July 2nd, 2019 at 9:35 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, 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. Agenda for said meeting was sent to all members of the County Board of Commissioners.

Motion by Commissioner Henery, seconded by Commissioner Bentley to open as a Board of Equalization for the purpose of sharing the 2019 Assessor Over and Under Report. Voting aye: Bentley, Henery, Smith and Borer. Jacob absent. Nays none. Motion carried.

Antelope County Assessor, Kelly Mueller presented the below Over/Under Report. Motion by Commissioner Henery, seconded by Commissioner Bore to accept and approve the Over-Under Report as presented. Voting aye: Smith, Henery, Bentley and Borer. Jacob absent. Nays none. Motion carried.

2019 Over/Under Valuation Report

PARCEL #	OWNER	PRIOR 2019	CURRENT 2019	REASON
666900	FREDERIC J & DEBRA J THIELE	\$484,555	\$ 480,405	CORRECTED BIN YEAR
025100	BRET KATHOL	\$ 88,515	\$ 88,515	CORRECTED BASEMENT FINISH
677501	MERLIN L JR & JANETTE E BOLLING	\$ 274,725	\$ 269,560	CORRECTED BASEMENT FINISH
460300	THOMAS & BEATA RUDLOFF	\$ 77,155	\$ 92,475	CHANGED QUALITY TO 100 FROM 200
229801	TIMOTHY & MARY PFANSTIEL	\$ 6,165	\$ 5,690	TVI-adjusted dep
277800	JDMZ PROPERTIES LLC	\$ 100,470	\$ 152,710	TVI-dep
857600	SANNE REPAIR LLC	\$ 90,035	\$ 102,420	TVI-building occ code
701400	BATTLE CREEK FARMERS COOP	\$ 33,950	\$ 43,135	TVI-dep
145600	BATTLE CREEK FARMERS COOP	\$ 21,030	\$ 3,415	TVI-dep-REMOVED OLD MILL
473900	BATTLE CREEK FARMERS COOP	\$ 4,756,210	\$ 4,739,580	TVI-dep ON OLDER BLDING
145700	BATTLE CREEK FARMERS COOP	\$ 62,995	\$ 79,500	TVI-dep
434900	ART & SHARON SEHI	\$ 31,050	\$ 109,235	TVI- ECON DEP
081700	WINDMILL RIVER RANCH LLC	\$ 235,735	\$ 291,730	CORRECTED BASEMENT/ADDED CRAWL SPACE
114000	PENTAGON LLC	\$ 29,875	\$ 22,430	REMOVED WELDED TANK - IS TOTALLY NOT USABLE-HAS HUGE HOLE IN IT
573400	ROGER & JONNY HOEFER	\$ 425,450	\$ 432,750	REMOVED BIN - NO GOOD, STORAGE
074100	JMDZ PROPERTIES LLC	\$ 33,945	\$ 48,970	CORRECTED AGE/FIXED PORCH NOT ALL NEW ELECTRIC
258600	DWAINE & DEBORAH TREASE	\$ 1,665	\$ 16,425	ADJUSTED THE QUALITY & DEPRECIATION NO INSULATION/ ELECTRIC ETC
685400	DONALD & SHERRI AHLERS	\$ 518,165	\$ 520,685	CORRECTED FIXTURES
244200	LINDA KRIVOLAVEK	\$ 2,660	\$ 5,110	UPDATED BASEMENT/CRAWL SPACE FINISH
645900	KNIEVEL FARMS INC	\$ 1,377,115	\$ 1,389,970	UPDATED BASEMENT FINISH EFFECTIVE AGE AND FIXTURE COUNT
533300	RONALD & JOANN BECKMAN	\$ 666,585	\$ 737,100	TVI- adjusted dep
533200	RONALD & JOANN BECKMAN	\$ 417,675	\$ 678,000	TVI- adjusted dep
543400	ROBERT & SUE SCHILTMEYER	\$ 801,495	\$ 800,980	REMOVED BIN & FARM SITE
533700	ROBERT & SUE SCHILTMEYER	\$ 402,970	\$ 402,600	REMOVED BIN
725203	HENERY & AMANDA TROYER	\$ 81,910	\$ 207,675	REMOVED 1 HS CORRECTED "HOUSE" TO DTG & BUNKHOUSE
58500	PAUL & AMY PELSTER	\$ 3,845	\$ 11,550	CORRECTED DEP ON BUILDING - OLDER SECTION
266200	BARBARA GITTLEMAN	\$ 9,515	\$ 11,160	CHANGED CRAWL SPACE TO SLAB
265300	ROBERT & RITA KESTER	\$ 2,035	\$ 3,795	CORRECTED THE SMALL OUTBUILDING
277200	WILLIAM & SANDRA KESTER	\$ 2,090	\$ 2,500	75% OF LOT IS DRAINAGE DITCH - NO USABLE OR BUILDABLE
233200	RANDALL & DEBRA ROBERTSON	\$ 5,545	\$ 8,390	REMOVED 2ND STORY -UNLIVABLE CONDITION OF BARBER SHOP FROM 20 TO 10 MULTI RESIDENCE TO SIGLE RESIDENCE
640400	PELSTER BROTHERS	\$ 803,180	\$ 756,380	CHANGED DRY TO GRASS/REMOVE GRAIN BIN
195303	NICHOLAS ALLEMANG	\$ 4,550	\$ 5,100	CORRECTED LOT SIZE
019500	CALVARY BIBLE CHURCH INC	\$ 43,980	\$ 52,795	CORRECTED TOOL SHED, BASEMENT FINISH, # FIXTURES, FRONT PORCH
174300	CAPITAL SELECT LLC	\$ 28,135	\$ 429,355	WASN'T ROLLED FORWARD
200800	FARON & RENEE FISH	\$ 57,165	\$ 11,265	CORRECTED - THIS IS A MOBILE HOME - NOCHANGES HAVE BEEN MADE – IS FALLING APART
346600	GALEN & DEBRA FURSTENAU	\$ 1,192,940	\$ 1,260,900	ADDED 2 GSI BIN - NO PERMIT OMITTED PROPERTY WASN'T PROP REPORTED TO ASSESSOR
098100	APRIL HARVEY	\$ 67,090	\$ 68,095	UPDATED FIXTURES PER SALE SITE
249700	WARREN & TAMMY HARVEY	\$ 33,165	\$ 18,650	ALL ORIGINAL HOUSE HAS STRUCTURE ISSUES
076700	TEG HUGHES	\$ 182,125	\$ 212,075	ADDED MISSING BAY WINDOWS, WOOD DECK, CORRECTED QUALITY
485601	JEM FARMS LLC	\$ 344,635	\$ 329,610	REMOVED GRAIN BIN - MOVED TO PARCEL 000485600 - INCORRECT LOCATION
043900	AARON & JENNIFER KINNAN	\$ 11,095	\$ 29,380	CORRECTED BASEMENT FINISH AHD EFFECTIVE AGE
189100	KNBB ENTERPRISES LLC	\$ 611,865	\$ 1,076,660	WASN'T ROLLED FORWARD
253600	BRIAN & JULIE KNUST	\$ 92,725	\$ 100,205	UPDATED TOOL SHED TO DTG (BUNKHOUSE) PER SALSE SITE
088300	CRISTAN & DENISE KURPGEWEIT	\$ 51,325	\$ 72,275	ADDED MISSING DECK 2 MISSING WST CORRECTED BASEMENT FINISH TO COMPLETELY FINISHED WITH REC FINISH UTILITY ROOM CORRECTED NUMBER OF FIXTURES AND UPDATED EFFECTIVE AGE
254700	EULEEN LEHMANN	\$ 46,150	\$ 53,270	CORRECTED DTG TO INCLUDE HOUSE - FINISHED HOBBY ROOM
220001	DAN & CHELLIE MCELHANEY	\$ 525	\$ 1,000	CORRECTED SQ FT ON LOT
651100	NATHAN ANDERSON LLC	\$ 316,680	\$ 590,290	COMBINED PARCEL
049300	MICHAELA & ROSS POTTER	\$ 68,030	\$ 77,095	ADDED MISSING WST

485600	KENNY REINKE	\$ 571,440	\$ 618,750	ADDED GRAIN BIN FROM PARCEL 000485601 -INCORRECT LOCATION
043600	JACQUELINE SCHAFFER	\$ 67,485	\$ 89,430	REMOVED 80% DEP ON DET GAR CHANGED TOOL SHED TO DET GAR UPDATED BASE- MENT FINISH FULL FINISH 120 MIN FINISH 294 SLAB
0.0000		ψ 0.7,1.03	ψ 03) 130	CORRECTED PORCHES ADDED WST ADDED TOOL SHED CORRECTED EFFECTIVE AGE
077000	MICHAEL & BEVERLY SEIER	\$ 120,245	\$ 132,415	CORRECTED FORCIES ADDED WST ADDED TOOL SHED CORRECTED EFFECTIVE AGE
097500	SUMMIT ENTERPRISES LTD	\$ 47,820	\$ 5,880	90% FUNCT - HOUSE TO BE TORE DOWN
664400	JOHN & PATRICIA THIELSE	\$ 661,660	\$ 646,415	CORRECTED CUT
664403	JAMES THIESSEN	\$ 108,565	\$ 106,590	CORRECTED CUT
091000	JULIE TSCHIRREN	\$ 142,660	\$ 143,600	ADDED EXTERIOR WST BAY WINDOW AND OUTSIDE BASEMENT ENTERENCE
505400	ALDEN & LISA ZUHLKE	\$ 783,370	\$ 782,300	CORRECTED FIXTURES CORRECTED BASEMENT FINISH
				FILLED OUT REVAL FORM FOR INCORRECT HOUSE PUT BACK TO LAST YEAR & VERIFIED
262500	DONALD & SHERRI AHLERS	\$ 36,965	\$ 37,820	DETAILS OVER THE PHONE BASEBOARD HEAT 10X10 CRAWL SPACE AND 1 BATHROOM
120700	TOMMY & KAREN DIETZ	\$ 4,915	\$ 26,270	NO HEAT IN BUILDING
				CORRECTED QUALITY & CONDITION TO CORRECT TYPE TO BE EQUAL TO OTHERS OF
126200	FRANKIE & SANDRA MAUGHAN	\$32,740	\$ 35,980	SAME TYPE - NO ELECT/SHOULD BE 100/30 NOT 200/40
	BUTCH'S BODY SHOP & AUTO			
215900	SALES INC	\$ 1,525	\$ 53,800	CORRECTED THE QUALITY TO EQUALIZE WITH OTHERS IN THE COUNTY
128900	JAMES & PHYLLIS SANDERSON	\$ 475	\$ 715	REMOVED BUILDING - BUILDING IS OWNED BY USPS HE OWNS LAND ONLY
231300	TWO GASHOLES HOLDINGS LLC	\$ 11,900	\$ 9,675	CORRECTED QUALITY AND CONDITION REMOVED HVAC
229900	TWO GASHOLES HOLDINGS LLC	\$ 49,385	\$ 116,035	REMOVE CANOPY
377300	EUGENE & BARBARA YOUNG	\$ 1,439,260	\$ 1,436,915	ADJUSTED BINS
124300	STEVE & PAM HARRIS	\$ 7,550	\$ 1,985	REMOVED ELECT/H20/HVAC NOTES -QUAL/COND/EFFECTIVE AGE
575200	DPKL LLC	\$ 393,600	\$ 389,800	CORRECTED AGE ON GRAIN BIN 2000 TO 1980
238400	KRISTINE TABBERT	\$ 11,425	\$ 13,465	NOT STICK BUILT CHANGED BACK TO MOBILE HOME
523000	ANSON FARMS INC	\$ 657,700	\$ 657,580	HOUSE ON INCORRECT PARCEL MOVED TO CORRECT
523001	CHAD & AMANDA HUIGANS	\$ 2,250	\$ 101,380	HOUSE ON INCORRECT PARCEL MOVED HERE CORRECTED LAND TO HOMESITE
029500	ROY & LISA URBANEC	\$ 32,275	\$ 42,185	UPDATED BUILDING TO STORAGE FROM LIGHT INDUSTRIAL - STORES CARPET
346800	DEAN FREY	\$ 824,300	\$ 790,475	REMOVED BIN DAMAGED IN STORM IN 2018
580200	DWIGHT & JUNE HOFFMAN	\$ 181,830	\$ 178,405	REMOVED BIN - NOT IN USE
237000	DARRELL SCHOLLMEYER	\$4,905	\$ 5,620	90% FUNCTIONAL ADDED - NOT LIVEABLE
613600	DICK HASKIN	\$ 299,580	\$ 299,580	REMOVED THE 2 IOLL FROM COMMERCIAL - THEY ARE ALREADY BEING TAXED TO OWNER
516100	MICHAEL & JULIE ANN	\$ 683,975	\$ 688,960	CORRECTED BIN SIZE
277004	BRENDA RITTSCHER	\$24,230	\$ 32,780	ADJUSTED THE OLDER GARAGE DEP
727201	MATTHEW WOOD	\$ 656,570	\$ 761,560	ADDED HOUSE - OMITTED PROPERTY NO PERMIT
053800	VENNETH & MANCY DADVC	ć 40 340	ć 121 725	CORRECTED BASEMENT/CRAWL SPACE FINISH CORRECTED EFFECTIVE AGE AND
053800	KENNETH & NANCY PARKS	\$ 48,240	\$ 121,735	ADDED WOOD DECK AND 2 WST
283100	TONY J DAMME	\$ 47,340	\$ 80,765	REMOVED HVAC FROM BUILDING
042502	FLATS ON THE 8TH	\$ 1,218,250	\$ 27,190	TIF
233701	FERGUSON AGRONOMICS LLC	\$ 9,685	\$ 5,010	REMOVED SCALE - NO OPERATIONAL BLD - ONLY STORAGE
258400	JAY & TINA SNIDER	\$ 6,770	\$ 9,945	CHANGED TO STORAGE GARAGE, NO HVAC/H20
203200	RALPH HUGHES	\$ 16,860	\$ 23,275	UPDATED BASEMENT FINISH
277004	BRENDA RITTSCHER	\$ 24,230	\$ 27,155	ADJUSTED DEP ON NEWER GARAGE
209700	JAMES MULLINS etal	\$ 54,270	\$ 59,320	CHANGED CLASSIFICATION OF BUILDING - NO LONGER A SHOP - STORAGE ONLY

There being no other action.

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

Meeting adjourned at 9:37 AM.	ANTELOPE COUNTY BARD OF EQUALIZATION
	Ву:
	Chairman County Board of Equalization
	Attest:
	Antelope County Clerk