

Antelope County Board of Equalization

July 11th, 2017

Neligh, Nebraska

The Antelope County Board of Supervisor's convened as a County Board of Equalization on Monday, July 11th, 2017 at 11:04 AM in the County Commissioner's Room, Antelope County Courthouse Annex, Neligh, Nebraska. Meeting called to order by Chairman Kekman 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 Supervisor'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 Supervisors.

No Over/Under Report was presented by County Assessor, Kelly Mueller.

No tax list corrections were submitted by Antelope County Assessor Kelly Mueller.

Four (4) Protests were heard.

1 Steve & Jenny Pellatz Parcel #000991995 & 000920738 Personal Property

Steve & Jenny both appeared.

Protest: There was no new property added in 2016.
The form specifically states 10% of the tax due on the value added after May 1st of the year the property was required to be reported. "Page attached."

Assessor Recommendation: Assessor spoke with owner.
Per state statute a 10% penalty is applied to the total taxable value of each personal property schedule.
No change to the valuation notice.
Value for parcel 00099199500 is \$59,880.00
Value for parcel 00092073800 is \$ 8,220.00

County Board Action: Protest reviewed. Motion by Henery, seconded by Schindler to accept the county assessor's recommendation of assessing the 10% penalty.
Voting aye: Henery, Schindler, Jacob, Schwager and Kerkman. Nays none. Motion carried.
Value for parcel 00099199500 is \$59,880.00
Value for parcel 00092073800 is \$ 8,220.00

2. Frankie & Sandra Maughan Parcel #000126200

Frankie & Sandra Maughan both appeared.

Protest: Actual Cost was \$10,121.16 to build see documents.

Assessor Recommendation: Kelly had inspected the parcel. There is a comparable sale in Elgin. The building is new and in better condition than the comparable sale. She recommends the value to be changed to:

Land Value: \$ 665.00
Improvement Value: \$ 32,075.00

Total Value: \$ 32,740.00

County Board Action: Protest reviewed. Motion by Schwager seconded by Jacob to accept the county assessor’s recommendation of value. She presented a comparable and some depreciation. It is valued according to market value. Voting aye: Schindler, Henery, Jacob, Schwager and Kerkman. Nays none. Motion carried.

Current Value: Land Value: \$ 665.00
Improvement Value: \$ 32,075.00
Total Value: \$ 32,740.00.

3 Masat Farms Inc Don and Aubyn Masat Parcel #000595200

Don and Aubyn Masat appeared.

Protest: This property is a useless piece of land grown over with trees, brush and weeds. It cannot be used without a huge amount of work clearing and clean up.

Assessor Recommendation: This is a small parcel of land which is in tandem with the adjoining parcel. This parcel however lies in a different section. By Nebraska Statute parcels cannot cross section lines. Thus, this parcel consisting of 1.42 Acres is assessed separately from other parcels. It lies in the SE¼ of SW¼ of 1-27-7 and lies directly above the NW¼ of 12-27-7 which the protestor also owns. She adjusted value according to land use. Recommends changing value to \$1,310.00.

County Board Action: Protest reviewed. Motion by Schwager, seconded by Henery to accept the county assessor’s recommendation of \$1,310.00 as it is assessed according to current land use. It is at Market Value. Voting aye: Henery, Schwager, Jacob, Schindler and Kerkman. Nays none. Motion carried.

Value at \$ 1,310.00.

4 Chris VanEgmond Parcel# 000410000

Did not appear for protest.

Protest: State said homsite acre \$2,500.00 in 2015. Value has not 600%, no solid wall porch. Lean to building not 530. (more) 2015.

Assessor’s Recommendation: Assessor reviewed the property and land use. No adjustments made, property was reviewed and corrected in 2015. Assessor recommends keeping value the same at \$79,910.

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

Total Value: Improvement: \$ 42,445.00
Land: \$ 34,725.00
Buildings: \$ 2,740.00
Total: \$79,910.00

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

Meeting adjourned at 11:46 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____

Chairman County Board of Equalization

Attest: _____

Antelope County Clerk