

Board of Supervisors
Board of Equalization
July 12, 2016
Neligh, Nebraska

Board of Equalization opened at 11:47 AM. Board members present: Koinzan, Kerkman, Schindler, Williby, Henery and Schwager. Bolling absent. Others present, Kelly Mueller, Antelope County Assessor; Lisa Payne, Antelope County Clerk.

Open meetings posted and additional copies available in the Clerk's Office. Purpose of the meeting is to hear written protests, Assessors Three (3) Year Plan, Tax Roll Corrections, Valuation changes/deletions and omission report Board Notices.

1 Richard J. Sanne and Norma B. Sanne Parcel #000483000

Did not appear.

Protest: 2015 \$19,630.00 valuation.
2016 \$28,815.00 valuation. An increase of \$9,185.00.
No improvements for many years, house roof 30 years old. Garage roof 40 years old. House built on ground, no foundation. 1884 year home framed.

Assessor Recommendation: Assessor met with owner at property. Tour was given of the entire house. After tour adjustments were made to the effective age, depreciation, HVAC. House had little updates in the last 50 years. Inside plaster is cracked, floor covering, HVAC, Windows, roof are all original. If not, over 50 years old. Depreciation was adjusted accordingly. Garage is very poor condition, no no value. Change to: Improvement Value: \$10,205.00
Land Value \$ 1,265.00
Total Value \$11,470.00

County Board Action: Protest reviewed. Motion by Henery, seconded by Koinzan to accept the county assessor's recommendation of lowering house value. Value has been discussed with protestor. Voting aye: Koinzan, Kerkman, Williby, Schindler, Henery and Schwager. Bolling absent. Nays none. Motion carried.

2. Richard J. Sanne and Norma B. Sanne Parcel #000549000

Did not appear. Called via phone.

Protest: 2014 \$ 31,325.00 valuation.
2015 \$ 40,015.00 valuation.
2016 \$ 49,630.00 valuation. An increase of \$8,690.00 from 2014 to 2015, an increase of \$9,615.00 from 2015 to 2016. This figures out an increase of \$18,305.00 valuation in a 2 year period.

Assessor Recommendation: This parcel is all grass. The increase was due to market area sales of grass. Sales have shown that an increase was necessary in order to be in compliance. Ag land is at 70% of market value for 2016 . Land Value: \$ 49,630.00

County Board Action: Protest reviewed. Motion by Koinzan, seconded by Kerkman to accept the county assessor's recommendation of grass pasture land value. Voting aye: Koinzan, Kerkman, Williby, Schindler, Henery, and Schwager. Bolling absent. Nays none. Motion carried.
Current Value: Land Value \$ 49,630.00 Total Value \$49,630.00.

3 Kaleb Finch Parcel #000239800

Did not appear.

Protest: I believe that amount is outrageous especially in Orchard, Nebraska.....

Assessor Recommendation: Basement and fireplace were adjusted after receiving the sales verification form that the owners filled out with our office after the purchase of the property in 2015. Due to market area sales, a 10% increase was put on the house. In June, owner requested I come look at the basement. At that time the basement was adjusted according to the area and type of finish. The fireplace was also removed in late 2015. So fire place was removed. Quality of property was adjusted to fair. Value at \$ 61,705.00. Improvement: \$ 59,945.00 Land: \$ 1,760.00

County Board Action: Protest reviewed. Motion by Williby, seconded by Koinzan to accept the county assessor's recommendation of no change. It is currently at Market

Value. Voting aye: Schindler, Henery, Kerkman, Koinzan, Williby and Schwager. Bolling absent. Nays non e. Motion carried.

Value at \$ 61,705.00. Improvement: \$ 59,945.00 Land: \$ 1,760.00

Parcel # 000675200

4 Stanley L Sojka, Jr

Appeared via telephone.

Protest:

Assessor's Recommendations:

What do I raise in a drought cycle to meet taxes? See attached page also.

Land use is correct. No changes needed. Land (total parcel value) should be valued at \$ 188,000.00.

County Board Action:

Protest was reviewed. According to assessor land use was correct.

Motion by Williby, seconded by Henery to accept the recommendation of no changes, as land use is correct, and valued appropriately. Total value \$188,000.00. Voting aye: Schindler, Williby, Koinzan, Henery, Kerkman, Henery, Kerkman, and Schwager. Nays none. Motion carried. Bolling absent. Total value: Land: \$188,000.00

Parcel# 000060100

5 Brent Pickrel

Appeared for protest.

Protest:

Assessor's Recommendation:

See attached. Lists maintenance issues.

No Change. Value to remain: Improvement \$104,215.00, Land \$1,780.00, Total \$105,995.00. Increase was due to market area sales com-sales slide.

County Board Action:

Protest reviewed. Motion by Kerkman, seconded by Koinzan to accept the assessor's recommendation of no change. It is valued according to market. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery and Schwaager. Bolling absent. Nays none. Motion carried.

Total Value:	Improvements:	\$104,215.00
	Land:	<u>\$ 1,780.00</u>
	Total:	\$105,995.00

6 Mark Hoffart

Did not appear for protest.

Protest:

Added 12 x 20 foot addition to existing 20 x 20 foot building. Value went up \$26,470.00. No water, plumbing. No sewer-bathroom. Just a wood stove to heat.

Assessor's Recommendation:

Assessor inspected and reviewed the property. She lowered value on Improvement to \$22,905, and Land value remained the same at \$17,550.00. Total Value \$40,455.00

County Board Action:

Protest reviewed. Motion by Williby, seconded by Henery to accept the assessor's recommendation of lowering building value. Land is valued according to market. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery, and Schwager. Nays none. Bolling absent. Motion carried.

Total Value:	Improvement	\$22,905.00
	Land	<u>\$17,550.00</u>
	Total	\$40,455.00

7 Larry Hansen

Appeared for protest.

Protest:

This property consist of 47 acres of CRP and approximately 10 acres of waste land. This land was purchased in 1982. 47 Acres was put into CRP shortly after purchase.I would ask that a more realistic basis for evaluation be considered for CRP land.

Assessor's Recommendation:

Assessor inspected and reviewed the property. Land use was adjusted for road area, CRP map was received from land owner on 7/1/2016. Property owner included their FSA contract for 47 acres of CRP. This matches the assessment record. The remaining acres being road, grass, and trees. CRP is valued at \$2800.00 an acre. Current Value: Land \$144,275.00

County Board Action:

Protest reviewed. Motion by Schindler, seconded by Henery to accept the assessor's recommendation adjusting land value, according to land use as corrected. Land is valued according to market. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery, and Schwager. Bolling absent. Nays none. Motion carried.

Current Value: Land \$144,275.00

8 Sanne Farms LLC/Mike Sanne

Appeared for protest.

Protest:

The value of my dry land, hills that can never be irrigated has gone up another 8.45% again this year. According to the State of Nebraska land

values, the value of land has gone down 2-5% across the board. I feel I have been more than fair taking my share of the increase in the past 3 years my land ONLY has increased \$488,915.00, this does not include any of the building sites

Assessor's Recommendation: Assessor inspected and reviewed the property. Updated the land use, cut a little grass around ditch area. Added small amount of waste, and adjusted the depreciation on the 2011 grain bin. The majority of the value increase on the improvement is from the 2015 addition.

Total Value: \$1,106,530.00

County Board Action: Protest reviewed. Motion by Henery, seconded by Koinzan to accept the assessor's recommendation adjusting land value, according to land use as corrected. Land is valued according to market. Adjusting slight outbuilding value. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery, and Schwager. Bolling absent. Nays none. Motion carried.

Current Value: Improvements: \$ 94,565.00
Outbuildings: \$ 82,695.00
Land: \$929,270.00
Total Value: \$1,106,530.00

9 Edward & Anne Hemenway

Parcel# 000471802

Appeared for protest.

Protest: The valuation notice is calling this property 41.01 acres, the deed has 40.48 acres. The FSA maps have 39.62 acres. This property has poor access to it. No county road that leads to it. We paid \$1000.00 per acre for this ground. There are surrounding area sales that are equal to the new price we are asking for.

Assessor's Recommendation: Assessor inspected and reviewed the property. Land use was adjusted for road area, and other waste area. Value set according to land use. The remaining acres being grass.

County Board Action: Protest reviewed. Motion by Williby, seconded by Koinzan to accept the assessor's recommendation adjusting land value according to land use as corrected. Land is valued according to market. Voting aye: Koinzan, Kerkman, Schindler, Williby, and Schwager. Nays none. Motion carried. Bolling absent. Henery abstained.

Land value: \$177,520.00

10 Dawn Smith

Parcel# 000232700

Did not appear for protest.

Protest: Nothing has been done to the house in the form of improvements for quite some time. Needs shingles and new privacy fence. Shed needs painted.

Assessor's Recommendation: Assessor inspected and reviewed the property. House's economical depreciation should have remained the same. Value should be the same as last year, for total value of \$9955.00.

County Board Action: Protest reviewed. Motion by Henery, seconded by Williby to accept the assessor's recommendation of returning value to last year, according to economical depreciation. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery, and Schwager. Nays none. Motion carried. Bolling absent.

Values: Improvement: \$ 8,745.00
Land: \$ 1,210.00
Total: \$ 9,955.00

11 Chris VanEgmond

Parcel# 000410000

Did not appear for protest.

Protest: The decision was low by Nebr Tax Equalization & Review Commission for 2015.

Assessor's Recommendation: Assessor reviewed the property and land use. No adjustments made, property was reviewed and corrected last year. Assessor recommends keeping value the same as last year at \$79,910..

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

Total Value: Improvements: \$ 42,445.00
Land: \$ 34,725.00

Buildings: \$ 2,740.00
Total: \$79,910.00

12 Robert A. Snodgrass

Parcel# 000583300

Did not appear for protest.

Protest:

Have not done anything to property in the past 12 years.

Assessor's Recommendation:

Assessor inspected and reviewed the property. After inspection, basement was changed to finished with utility room, front small deck was added to house, and a detached garage was added to property. These changes increased the initial value of the home and the value of the out-buildings with a total value of \$145,935.00 for the entire parcel.

County Board Action:

Protest reviewed. Motion by Williby, seconded by Koinzan to accept the assessor's recommendation adjusting improvement value. Land is valued according to market. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery, and Schwager. Nays none. Motion carried. Bolling absent.

Total Value: Improvements:\$ 97,020.00
Land: \$ 29,775.00
Buildings: \$ 19,140.00
Total: \$145,935.00

Per his request, call was placed to Richard Sanne to confirm value. He affirmed he was satisfied, and felt the whole experience had gone well with the assessor.

Antelope County Assessor, Kelly Mueller presented her 3 year plan of assessment. Plan was placed on file. Kelly discussed holding informational meetings in early 2017 regarding homestead exemption. The plan is in 2017 to review the commercial files for Elgin/Neligh. And, to complete the commercial files in 2017/2018. Plan will also focus on rural residential review. The 3 year plan is not finalized until October 31, and can be changed by the assessor at any time prior. It is filed with the state on October 31, 2016.

Antelope County Assessor presented a list of 161 Value Change Board Notice Parcels (Informal Protests). Discussion held. These are parcels adjusted by the Assessor without a formal protest, because there were errors in the original value. The errors could have been clerical, etc. The list of informal protest corrections are on file at the clerk's office and in the office of the Assessor with more detailed information. Motion was made by Schindler, seconded by Koinzan to accept the changes as presented by the County Assessor. Voting aye: Kerkman, Schindler, Williby, Henery, Koinzan, and Schwager. Nays none. Bolling absent. Motion carried.

1:42 PM Supervisor Williby left the meeting.

Supervisor Schwager asked if there are any more items to discuss. None reported.

1:48 PM Motion by Williby, seconded by Schindler to go out of Board of Equalization. Voting aye: Koinzan, Kerkman, Henery, Williby, Schindler and Schwager. Nays none. Bolling absent. Motion carried.

Chairman Schwager asked if there was any further discussion. None noted.

Motion by Henery, seconded by Koinzan to adjourn. Voting aye: Kerkman, Schindler, Henery, Williby, Koinzan and Schwager. Nays none. Bolling absent. Motion passed.

Meeting adjourned at 1:50 PM.

ANTELOPE COUNTY BOARD OF SUPERVISORS

By: _____
Chairman of the Board, Jerald Schwager

Attest: _____
County Clerk, Lisa Payne