

Antelope County Board of Equalization
July 12th, 2022
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, July 12, 2022 at 10:19 AM in the Commissioner Meeting Room, Antelope County Courthouse. Meeting called to order by Chairman Henery with the following board members responding to roll call: Pedersen, Krebs, Jacob, Smith, and Henery. Chairman Henery stated that the open meeting laws are posted on the east wall of the Commissioner's Meeting Room with more copies available at the County Clerk's office.

Notice of the meeting was given in advance thereof by publication in the three (3) 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.

10:19 AM Board of Equalization: Motion by Commissioner Jacob, seconded by Commissioner Pedersen to open as Board of Equalization. Voting aye: Smith, Krebs, Pedersen, Jacob and Henery. Nays none. Motion carried.

2020 Protests: the following is a list of protestors and protest.

1 KKES, Inc. Larry Socha, President Parcel# 000516400

Larry Socha was present during protest hearing.

Protest: Land purchased Nov 1, 2019 – arm's length transaction – for \$437,528. This parcel valuation was protested in 2020 and 2021 and appealed to TERC Board for both years. TERC has not had a hearing on these appeals. Appealing this year valuation until TERC rule on 2020 and 2021.

Assessor's Recommendation: Assessor states she confirmed the land use, she shared the various soil type use and current rates per acre. These soil types are mapped by the State. Market value is not set by one (1) sale. Kelly reviewed the different soils on the property, usage and current selling price. She reviewed the assessment practice with equalization with other uses and states recommendations.

Land	<u>\$ 399,650.00</u>
Total	\$ 399,650.00

County Board Action:

Protest reviewed. Motion by Commissioner Smith seconded by Commissioner Pedersen to agree with the Assessors recommended value of \$399,650.00 per land use and soil types and recommendation. It is valued evenly, fairly and according to market value. Voting aye: Jacob, Smith, Krebs, Pedersen and Henery. Nays none. Motion carried.

Total	Land	<u>\$ 399,650.00</u>
	Total	\$ 399,650.00

2 Klabenes, Marvin Stanley & Pamela S. Parcel #000670501

Pam Klabenes was present during protest hearing.

Protest: The increase is too high nothing has changed food and energy keeps going up. SS check doesn't ever go up. Requesting value not to increase.

Assessor Recommendation: Comparable sales justify the increase. The cost systems were updated, and brought the acreage sales in line with current market trends. Assessor stated the acreage and house has been checked and it is valued with like properties.

Land	\$ 36,540.00
House	\$ 296,530.00
Total	\$ 333,070.00

County Board Action:

Discussion of the current market and house/acreage values. Motion by Commissioner Pedersen, seconded by Commissioner Jacob to accept the County Assessor recommendation of no change. Leaving the value.

Total:	Land:	\$ 36,540.00
	House:	\$296,530.00
	Total	\$333,070.00

#3 Chris VanEgmond Parcel# 000410000

Mr. VanEgmond appeared by phone for protest.

Protest: There is no improvement. Should be depress low because of age. The value has not gone up. No improvements since 2012. I have 10.6 plus acres can see north fence sat lite road tax on 10.6 plus acres from 1979-2012The acres are not right on tax valuation. It 10.68 acres, the fences are the property line. There have been no improvements to justify value. Two (2) old buildings should be depreciated out. I do not have three (3) porches. No improvements have been made.

Assessor’s Recommendation: Assessor continues to be denied access to property. His homesite acreage is in compliance with all of the homesites in Antelope County. Quality and condition of buildings have remained the same. He is in line with other like property in Antelope County. The rural acreages have all been increased. We tried to explain improvement means – buildings, not necessarily actual structure improvements made to the property. Discussion of solid wall porch, and living square The Assessor recommends no change and recommends the following:

Land	\$ 43,000.00
Improvement	\$ 34,725.00
Outbuildings	<u>\$ 4,515.00</u>
Total	\$ 106,985.00

County Board Action: Protest reviewed. Motion by Commissioner Smith seconded by Commissioner Jacob to accept the Assessor’s recommendation no change in value, as it is valued according to limited information attainable, and with market value and land use. Voting aye: Jacob, Smith, Krebs, Pedersen and Henery. Nays none. Motion carried. Mr. Van Egmond requested TERC papers with determination.

Total Value:	Land	\$ 43,000.00
	Improvement	\$ 34,725.00
	Outbuildings	<u>\$ 4,515.00</u>
	Total	\$ 106,985.00

4 Tony R. Blecher & Carla S. Blecher

Parcel# 000277001

Tony and Carla did not appear.

Protest: Property needs new siding (20 years old). Needs new roof both front and back decks need to be torn off and redone (rotting wood). Both outbuildings (shed’s) need shingled. Just because 1 new house in Clearwater sold for over \$200,000.00 doesn’t mean our house property is worth that value. Please reconsider this value as we feel is tis too high.

Assessor’s Recommendation: After review of property County Assessor recommends no change to value on parcel. To stay within State recommendations the whole community of Clearwater was increased across the board. She believes the value to be correct and current. There is a partially finished basement. This house is listed as average-average. If updates they say needs to be completed were complete the condition would probably go to an average-good.

House	\$ 199,800.00
Land	<u>\$ 13,500.00</u>
Total	\$ 212,950.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Pedersen, seconded by Commissioner Smith to agree with the County Assessor, as it is fair and equal to all other like county property. Voting aye: Jacob, Krebs, Pedersen, Smith, and Henery. Nays none. Motion carried.

Total Value:	House	\$ 199,800.00
	Land	<u>\$ 13,500.00</u>
	Total	\$ 212,950.00

#5 Larry & Teresa Miller

Parcel# 000525700

Larry and Teresa did not appear. They had called and did not wish to attend.

Protest: All but one building on our property are old buildings. Our house still has lathe and plaster walls with little insulation. The is no reasonable reason our building value to go up \$19220.00. I request they be left at current value of \$93,800.00.

Assessor’s Recommendation: This house is an older home, but it has seen some improvements. The porches were updated in approximately 2017. This house saw the same increase as other like properties across the

County. Acreages overall have seen an increase County wide. There is an IOLL for a second house on this property, so the land value does support two (2) homesites. Assessor recommends no change to value.

House	\$ 86,770.00
Buildings	\$ 26,330.00
Land	<u>\$ 43,000.00</u>
Total	\$ 156,100.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Pedersen, seconded by Commissioner Jacob to agree with the County Assessor, as it is fair and equal to all other like county property. Voting aye: Jacob, Krebs, Pedersen, Smith, and Henery. Nays none. Motion carried.

Total Value:	House	\$ 86,770.00
	Buildings	\$ 26,330.00
	Land	<u>\$ 43,000.00</u>
	Total	\$ 156,100.00

#6 Capital Select – Janet Koinzan Parcel# 00159100

Janet Koinzan did not appear. Had agreed with Assessor prior to hearing.

Protest: 11-18-2020 Paid \$20,000.00. Fixed basement walls \$13,337.0

Tore off front and redid. Redid hail damage siding. No structural changes. Same on the inside. Repairs and Maintenance.

Assessor’s Recommendation: After review of property County Assessor recommends lowering value on parcel. This is a house converted to apartments. Assessor and Janet reviewed property. To keep it valued according to like properties, Assessor lowered the value. Janet agrees with Assessor’s re-evaluation to:

House	\$ 75,980.00
Buildings	\$ 440.00
Land	<u>\$ 5,390.00</u>
Total	\$ 81,810.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Smith, seconded by Commissioner Jacob to agree with the County Assessor, as it is fair and equal to all other like county property. Voting aye: Jacob, Krebs, Pedersen, Smith, and Henery. Nays none. Motion carried.

Total Value:	House	\$ 75,980.00
	Buildings	\$ 440.00
	Land	<u>\$ 5,390.00</u>
	Total	\$ 81,810.00

Tax Roll Corrections

Camp Family Trust – ID # 000189700 Homestead Exemption Change – State Changed from 70% to 60%

Original Amount	126,450.00	Total Taxes	622.70
Corrected Amount	126,450.00	Corrected Taxes	709.52

Motion by Commissioner Jacob, seconded by Commissioner Smith to approve tax roll correction as presented. Voting aye: Smith, Jacob, Krebs, Pedersen and Henery. Nays none. Motion carried.

County Assessor, Kelly Mueller, met with the Commissioners and presented **2022 Over/Under Report**. This is a list of clerical and erroneous errors that could be fixed are adjusted without Commissioner approval. Motion by Commissioner Smith, seconded by Commissioner Jacob to approve over/under report as presented. Voting aye: Smith, Jacob, Krebs, Pedersen and Henery. Nays none. Motion carried.

000811500	Mike Sauser	\$19,800.00	\$23,340.00	Added Functional – not usable
000267200	Kirk D. Knapp	\$12,290.00	\$14,365.00	Corrected Roofing
000267100	Kirk D. Knapp	\$56,825.00	\$71,585.00	Corrected Back Porch.

Deb Branstiter, Antelope County Treasurer, no presentation needed.

No other action today.

Motion by Commissioner Smith, seconded by Commissioner Pedersen to **adjourn as Board of Equalization**, and go back to general session. Voting aye: Smith, Krebs, Jacob, Pedersen, and Henery. Nays none. Motion carried.

Meeting adjourned at 11:17 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization, Charlie Henery

Attest: _____
Antelope County Clerk