

Antelope County Board of Equalization
July 13th, 2021
Neligh, Nebraska

1:00 PM Board of Equalization: The Antelope County Board of Commissioner’s convened as a County Board of Equalization at 1:02 PM. The meeting was held in the Commissioner’s Meeting Room, Antelope County Courthouse Annex, Neligh, Nebraska. Meeting was called to order by Board Chairman Charlie Henery with the following board members in attendance: Jacob, Krebs, Pedersen, and Henery. Chairman 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. Meeting was also available by ZOOM.

Commissioner Smith attended at approximately 1:06 PM.

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.

1:04 PM waiting for Chris Van Egmond to call.

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

1 Chris VanEgmond Parcel# 000410000

Mr. VanEgmond appeared by phone for protest. – We dialed.

Protest: Chris states he works with the Clerk, because of conflict of interest with Assessor. The acres are not right on tax valuation. It 10.68 acres, in 2013 it was reduced to 9.8 acres. It was done when Kelly started in the Assessor’s Office. It is still 10.6+ acres, it is where the fences were and are. Pages in deed were missing, pages were replaced. Building #2 is not 22x32x10 it is 21x32x7.6 sidewalls. The Assessor said in 2018 protest said she had a zoom lens camera. Building #1 FUBL, utility building us 24x32x7.6 sidewalls that is not what the record shows. In 2018, when the Assessor came with the Sheriff, with the inspection order she was denied inspection because she had been on the property years ago without permission, and is not allowed now. She would like to get a judge warrant that is black and white. Chris was informed by a banker and business men and retired men not to let her on the property, because there are things that are easily sold on the internet. It is Chris’s opinion that Kelly is involved one way or another, legal or illegal. Other pictures are for TERC, he is not protesting the house/garage/and lien to and one acre. In 2020 protest I was informed these were homestead properties, and I do not pay tax on these. Chris has protested tax values since 1975 and has always gotten it worked out. Since 2015, he has had to take it to the state. The fences still outline the 10.68 acres.

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. There was not change on the value of the property in the 2021 valuation year. Nothing has changed since she is not able to visualize the property, and does not change things she cannot see. Kelly discussed the adverse interference rule. Kelly stated the number of aces is assessed using the GIS program, and the number of acres changed when they switched to GIS. Quality and condition of buildings have remained the same. The Assessor recommends no change and recommends the following:

Land	\$ 34,725.00
Improvement	\$ 55,580.00
Outbuildings	<u>\$ 3,955.00</u>
Total	\$ 94,260.00

County Board Action: Protest reviewed. Motion by Commissioner Jacob seconded by Commissioner Krebs to accept the Assessor’s recommendation of leaving the 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	\$ 34,725.00
	Improvement	\$ 55,580.00

Outbuildings \$ 3,955.00

Total \$94,260.00

Parcel# 000516400

2 KKES, Inc. Larry Socha, President

Larry Socha was present during protest.

Protest: Land purchased Nov 1, 2019 – arm length transaction – for \$437,528. Valuation should be \$310,645. (437,528 times 71% = \$310,862). Because he protested last year and it is still pending with TERC he wants to protest this until he has a ruling from TERC.

Assessor’s Recommendation: Assessor states she confirmed the land use. Three (3) years of sales are used to establish value on real property. Market value is not set by one (1) sale. Kelly reviewed the different soils on the property, usage and current selling price.

Land \$ 372,365.00

Total \$ 372,365.00

County Board Action:

Protest reviewed. Motion by Commissioner Pedersen seconded by Commissioner Jacob to agree with the Assessors value of \$372,365.00 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 \$ 372,365.00

Total \$ 372,365.00

3 Stanley Sojka

Parcel# 000675200

Mr. Sojka did not appear.

Protest: Supports dryland Can run 25 cow/calf pairs for 6 months. Harvest 30 small grain bales – less in drought. Neighbor built new house so owner did not get any wind turbines.

Assessor’s Recommendation: After review of property County Assessor recommends no change to value on parcel. She stated the state does not add or subtract value according to wind turbines or not.

Land \$ 163,870.00

Total \$ 163,870.00

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: Land \$ 163,870.00

Total \$ 163,870.00

Tax Roll Corrections No corrections to report.

Deb Branstiter, Antelope County Treasurer, no presentation needed.

Report of Destroyed Real Property Kelly Mueller, Antelope County Assessor did not hand and did not present a report of Destroyed Real Property.

Over/Under Report presented today.

Over/Under Report was presented.

000096900	PENTAGON LLC	\$10,195.00	\$90,125.00	BLDING AGE UPDATED
000626800	PEDERSEN, RANDALL E & NANCY A TR	\$11,245.00	\$11,290.00	LANDUSE CHANGE
000626600	PEDERSEN, RANDALL E & NANCY A TR	\$322,750.00	\$317,575.00	LANDUSE CHANGE
000625800	PEDERSEN, RANDALL E & NANCY A TR	\$3,905.00	\$4,170.00	PARCEL CUT
000625900	PEDERSEN, RANDALL E & NANCY A TR	\$8,395.00	\$9,180.00	PARCEL CUT
000625600	JOHNSTON,BOBBY D IRRV TR	\$96,885.00	\$92,630.00	PARCEL CUT
000654601	SCHINDLER,JACOB A & KARI M	\$11,040.00	\$816,670.00	ADDED BLDING
000729501	MEURET, PATRICK L & HOLLY D	\$10,400.00	\$442,405.00	ADDED BLDING
000559501	NIEWOHNER GRANCHILDRENS LIMITED PARTNERS	\$24,160.00	\$821,070.00	ADJUSTMT TO SLOTTED FLOORS
000634502	MSJM PROPERTIES PARTNERSHIP	\$23,055.00	\$823,015.00	ADJUSTMT TO SLOTTED FLOORS
000654402	MSJM PROPERTIES PARTNERSHIP	\$25,870.00	\$821,235.00	ADJUSTMT TO SLOTTED FLOORS
000653701	NIEWOHNER GRANCHILDRENS LIMITED PARTNERS	\$224,445.00	\$820,355.00	ADJUSTMT TO SLOTTED FLOORS
000422500	BECKMAN, MATTHEW D	\$1,358,885.00	\$992,190.00	DEPREC. CORRECTION
000081600	MICHEAL,DOUGLAS L & CARLOYN C	\$267,772.00	\$285,270.00	QUALITY CORRECTION
000679500	NAPIER,RUSSELL ARTHUR REV TR ETAL	\$680,295.00	\$661,275.00	LANDUSE CHANGE
000207300	BECKER,BEVERLY	\$21,875.00	\$33,730.00	DEPREC. CORRECTION

000519200	SCHMIDT,SEAN P & LEANNA R	\$196,705.00	\$315,880.00	LANDUSE CHANGE
000151600	HENN, BRIAN D & SUSAN R	\$28,745.00	\$11,250.00	BLDING MEASUREMENTS
000123300	GUGGENMOS,KYLE L	\$19,535.00	\$8,700.00	CLASSIFICATION OF BLDING
000471600	A & M RICE FAMILY LTD PARTERSHIP	\$199,610.00	\$180,260.00	LANDUSE CHANGE
000477100	BOOTH,MATTHEW T & TRACY E	\$232,200.00	\$254,830.00	LANDUSE CHANGE
000594900	PEDEREN, TYLER & TERRI	\$84,420.00	\$48,385.00	NOT COMMERCIAL-AG
000566800	AHLERS,STEVE R & KATHLEEN A	\$325,860.00	\$321,885.00	REMOVED BIN
000382302	RABO AGRIFINANCE LLC	\$1,130,315.00	\$1,147,980.00	UPDATED SITE VALUE
000621501	KRAUSE,MICHEAL J & N KARLA R	\$0.00	\$263,485.00	CORRECTED CUT
000006215	REYNOLDS FARMS INC	\$375,370.00	\$97,305.00	CORRECTED CUT
000710400	BEARINGER, JAROD J	\$616,950.00	\$622,045.00	ADDED FS
000582700	KREBS,SHANE & REGINA L	\$145,845.00	\$198,695.00	LANDUSE CHANGE
000084200	ROWSE, DOUG DALE & CHRISTINE R	\$211,125.00	\$300,590.00	DEPREC. CORRECTION
000429000	PORN, LORI L REV TR	\$126,305.00	\$161,795.00	LANDUSE CHANGE
000461100	KRAFT,CINDY	\$243,405.00	\$223,015.00	HOUSE TYPE INCORRECT
000863200	BERGMAN,RYAN & ASHLEY	\$56,625.00	\$62,270.00	ADDITIONAL GRAIN BIN
000864900	PETTIJOHN, JAY	\$0.00	\$6,800.00	ADDED AN IOLL BINS PURCHASED FROM O & W
000602300	O & W DAIRY FARM INC	\$648,025.00	\$650,955.00	SOLD BINS LAST YR=NOW IOLL
000565501	HENKENIUS, DONALD J ETAL	\$351,175.00	\$341,955.00	REMOVED DECK & BSMT ENT
000499400	KUMM REV TRUST	\$163,950.00	\$239,965.00	MOVED BLDING FROM IOLL TO PARCEL
000567102	DIXON, ROCHELLE A	\$211,030.00	\$202,510.00	PARCEL ANNEXED INTO CITY LIMITS
000077700	SUMMERER, DEAN C & NANCY	\$140,425.00	\$172,330.00	NO BSNT,CRAWL ONLY
000516500	CHENEY,MERLE L	\$369,145.00	\$597,605.00	LANDUSE CHANGE
000345900	FURSTENAU,CORY	\$270,725.00	\$247,230.00	LANDUSE CHANGE
000345700	FURSTENAU,CORY	\$85,640.00	\$354,570.00	LANDUSE CHANGE
000345500	FURSTENAU,CORY	\$83,105.00	\$455,595.00	LANDUSE CHANGE
000564302	PEDERSEN,BOYD & CAROLYN	\$33,280.00	\$61,510.00	LANDUSE CHANGE
000426501	BECKMAN,STEVEN L & KATHLEEN	\$229,720.00	\$276,150.00	BLDING
000654300	SANNE,RONALD L ETAL	\$545,605.00	\$532,255.00	LANDUSE CHANGE
000068200	CHARTIER,SCOTT	\$82,575.00	\$82,760.00	ADJUSTED NO BASEMENT
000076400	GLANDT,BARDEENE E TR	\$156,340.00	\$164,475.00	ADJUSTED DEPRECIATION
000069600	MEIS,CLINT THOMAS	\$74,360.00	\$48,310.00	ADJUSTED DEPRECIATION
000063300	KLINETOBE,BENERD D	\$11,930.00	\$4,750.00	REMOVED HOUSE-BURNING IT DOWN
000396000	FULTON,DUANE L & RUTH A	\$164,665.00	\$139,425.00	LANDUSE CHANGE
000396000	KEPFORD,JOSEPH D	\$44,160.00	\$15,120.00	HOUSE TOTALLY GUTTED
000202700	YODER,ALLEN	\$27,420.00	\$34,160.00	ADDED GARAGE
000070100	KEPFORD,MARK D & DENISE M	\$46,195.00	\$58,350.00	QUAL,,HOUSE EFF,DEP

Annual Cemetery Report presented. No changes.

3-Year Assessment Plan presented.

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

Meeting adjourned at 1:40 PM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization, Charlie Henery

Attest: _____
Antelope County Clerk