

Board of Supervisors
Board of Equalization
July 14, 2015
Neligh, Nebraska

Board of Equalization opened at 11:00 AM. Board members present: Bolling, Koinzan, Kerkman, Schindler, Williby, Henery and Schwager. Others present, Kelly Mueller, Antelope County Assessor: Deb Branstiter, Antelope County Treasurer; Lisa Payne, Antelope County Clerk.

Open meetings posted and additional copies available in the Clerk's Office. Purpose of the meeting is for Protests, Assessors Three (3) Year Plan, Cemetery Ownership and Assessment, Tax List Corrections, Valuation Report - Board Notices.

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| # 1 | James P Meuret
Did not appear.
Protest | Parcel #000206000 |
| | Assessor Recommendation: | Was listed for sale in an insolvent estate proceedings for 3+ mos. No bidders. I purchased all property and "improvements" for \$100.00. It is a health hazard and unlivable.
Removed house value. Changing building value to \$0.0. Land value no changes. Leave at \$505. Total Value \$505.00. |
| | County Board Action: | Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of removing house value. Value has been discussed with protestor. Voting aye: Koinzan, Kerkman, Williby, Schindler, Schwager, Bolling and Henery. Nays none. Motion carried. |
| # 2 | John & Judith Webb
Present for hearing.
Protest | Parcel #000463600 |
| | Assessor Recommendation: | Assessed too much for the land.
No change – Leave value at \$ 75,545.00.
Improvement: \$ 56,345.00
Land: \$ 19,200.00 |
| | County Board Action: | Protest reviewed. Motion by Henery, seconded by Kerkman to accept the county assessor's recommendation of no change. It is currently at Market Value. Voting aye: Bolling, Schindler, Henery, Kerkman, Koinzan, Williby and Schwager. Nays none. Motion carried. |
| # 3 | Janet E & William E Christian
Present for hearing.
Protest: | Parcel # 000382800 |
| | Assessor Recommendation: | This notice represents an over 60% raise in value over the last 2 years. How many people can survive a 60-70% increase.
Increase land value to \$479,380.00 Keep outbuildings the same, improvement the same. Total Value \$525,775.00. |
| | County Board Action: | Protest reviewed and discussed. Motion by Bolling, seconded by Koinzan to accept assessor's recommendation of increasing the land value to \$ 479,380.00 to equalize to Market Area Sales.
Voting aye: Bolling, Schindler, Williby, Kerkman, Koinzan, Henery and Schwager. Nays none. |
| | | Motion carried. |
| # 4 | Janet E & William E Christian
Present for hearing.
Protest: | Parcel #000388300 |
| | Assessors Recommendation: | Your notice of valuation represents an over 70% increase in value in the last 2s years. We were brought up to state statute last year.
Keep value at \$657,870.00. |
| | County Board Action: | Protest reviewed and discussed. Motion by Kerkman, seconded by Bolling to accept the Assessor's recommendation of no change in value because it is valued according to market. Voting aye: Koinzan, Kerkman, Bolling, Schindler, Williby, Henery, and Schwager. Nays none.
Motion carried. |
| # 5 | Evelyn Pelster
Conference by phone.
Protest: | Parcel #000528900 |
| | Assessor's Recommendation: | Blacksnake Creek goes through land, all rains come down from west and overflow and cattle will not eat it. Sewer plant empties into it. No other part of land is buildable.
Increase total valuation to \$57,639.00 – see attached. |

Board of Supervisors (continued)
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| | County Board Action: | Protest reviewed. Discussion held. Motion by Williby, seconded by Koinzan to accept the Assessors recommendation because it was valued according to market value. Voting aye: Kerkman, Koinzan, Williby, Henery, Schindler, Bolling, and Schwager. Nays none. Motion carried. |
| # 6 | Gary Borer
Not present for hearing.
Protest: | Parcel #000420500 |
| | Assessor's Recommendation: | Value would be fine if not for wind tower noise coming from county approved wind towers 1300 feet away on adjoining properties.
Recommend the values remain the same. See attached. Total Value being \$230,980.00 |
| | County Board Action: | Protest was read and reviewed. Motion by Schindler, seconded by Bolling to accept the Assessor recommendation to keep the value as reported, as it is valued according |

to market. Voting aye: Kerkman, Koinzan, Henery, Williby, Schindler, Bolling and Schwager. Nays none.

Motion carried.

Parcel #000373800

7 Darrell G. Doerr
Did not appear.
Protest:

The current land value is over 60% more than last years. I request a reasonable increase if any. You should not be able to raise the values that much in one year. Thank you.

Assessor's Recommendation:

Land \$38,575.00, Improvement \$114,505.00, Outbuildings \$5,735.00, Total Value \$158,815.00.

County Board Action:

Protest reviewed. Motion by Henery, seconded by Schindler to accept the recommendation of the assessor to keep all values according to market. Voting aye: Koinzan, Williby, Henery, Kerkman, Schindler, Bolling, and Schwager. Nays none. Motion carried.

8 Stanley L Sojka, Jr
Not present for hearing.
Protest:

Parcel # 000675200

Ag-land should be valued on commodity it produces and economic/weather conditions.

Assessor's Recommendations:

Land (total parcel value) should be valued at \$ 153,210.00.

County Board Action:

Protest was reviewed. According to assessor land use was incorrect and has been corrected. Motion by Bolling, seconded by Schindler to accept the recommendation of the assessor to lower the total value to \$153,210.00, to keep in market area sales/value. Voting aye: Bolling, Schindler, Williby, Koinzan, Henery, Kerkman, and Schwager. Nays none. Motion carried.

9 Chris Van Egmond
Conference by phone.
Protest:

Parcel#000410000

Cost of living did not go up 33%. No property land went up 66%. No property has sold for \$15,000.00 an acre.

Assessor's Recommendation:

Land and buildings remain the same value of \$79,910.00 due to market area sales.

County Board Action:

Protest reviewed. Motion by Schindler, seconded by Henery to accept the county assessor recommendation due to market area sales, and no changes. Voting aye: Schindler, Williby, Henery, Kerkman, Koinzan, Bolling, and Schwager. Nays none.

Motion carried.

#10 Brent Pickrel
Not present for protest.
Protest:

Parcel# 000060100

See attached. Lists maintenance issues.

Assessor's Recommendation:

Value to remain: Improvement \$94,040.00, Land \$1,780.00, Total \$95,820.00.

County Board Action:

Protest reviewed. Motion by Bolling, seconded by Williby to accept the assessor's recommendation of no change. She has discussed value with protestor. It is valued according to market. Voting aye: Koinzan, Kerkman, Schindler, Williby, Henery, Bolling, and Schwager. Nays none. Motion carried.

A list of Antelope County Cemeteries was presented by the Assessor. The cemeteries have to be presented once a year to show ownership and use. Discussion held. All supervisors looked at list. Motion by Williby, seconded by Schindler to accept the cemetery list as presented. Voting aye: Kerkman, Koinzan, Bolling, Henery, Williby, Schindler, and Schwager. Nays none. Motion carried.

Antelope County Assessor presented the "Three (3) Year Plan of Assessment." This is a plan of the offices future "project and procedures." In it is her assessment schedule, including the above mentioned Rural Re-evaluation for 2017, and other office procedures and functions. Motion by Williby, seconded by Schindler to accept the Three (3) Year Plan of Assessment" as presented by Assessor. Voting aye: Koinzan, Kerkman, Henery, Williby, Schindler, Bolling and Schwager. Nays none. Motion carried.

Reviewed and approved two (2) tax list corrections.

#1 Vincent H. Sauser Parcel # 569500 land use change. Less irrigation than what he was taxed for in 2014.

Previous Value	\$1,341,225.00	Previous Taxes	\$16,678.16
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Current Value	\$1,303,605.00	Current Taxes	\$16,210.36
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#2 Vincent H. Sauser Parcel # 4722 land use change. Less irrigation than what he was taxed for in 2014.

Previous Value	\$ 754,070.00	Previous Taxes	\$ 9437.76
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Current Value	\$ 733,150.00	Current Taxes	\$ 9175.92
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Motion was made by Henery, seconded by Kerkman to accept the preceding two (2) tax list corrections. Voting aye: Henery, Kerkman, Koinzan, Williby, Schindler, Bolling and Schwager. Nays none. Motion carried.

Board of Supervisors (continued)

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Antelope County Assessor presented a list of 133 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. Motion was made by Schindler, seconded by Kerkman to accept the changes as presented by the County Assessor. Voting aye: Kerkman, Schindler, Williby, Bolling, Koinzan, and Schwager. Henery abstained (his parcel was included in list. Nays none. Motion carried.

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

12:38 PM Motion by Williby, seconded by Schindler to go out of Board of Equalization. Voting aye: Koinzan, Kerkman, Henery, Williby, Schindler, Bolling and Schwager. Nays none. Motion carried.

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

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

Meeting adjourned at 12:40 PM.

ANTELOPE COUNTY BOARD OF SUPERVISORS

By: _____
Chairman of the Board, Jerald Schwager

Attest: _____
County Clerk, Lisa Payne