

Antelope County Board of Equalization
July 14th, 2020
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, July 14th, 2020 at 1:04 PM 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 two (2) 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 Motion by Commissioner Smith, seconded by Commissioner Pedersen to enter as a Board of Equalization. Voting aye: Pedersen, Jacob, Krebs, Smith, Bentley and Henery. Nays none. Motion carried.

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

1 Chris VanEgmond Parcel# 000410000

Mr. VanEgmond appeared by phone for protest. Protestor requested taping of the hearing.

Protest: Tax values not right with County values around within two (2) miles and build not right, If I get homestead will drop the protest on one (1) acre, the house, and garage. I will protest the extra acres and out buildings and the amount of acres I own. The land is not right with county around NE Antelope County. Pierce, Cedar, Knox are less by over 50%. Porches on the house are open, they are not enclosed. There is no carport. There have been no improvements on the property in years... He also stated a discrepancy with the number of acres being assessed.

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 2020 valuation year. Nothing has changed since she is not able to visualize the property. During presentation this morning. Kelly stated the number of acres is assessed using the GIS program. 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 Smith seconded by Commissioner Pedersen 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	<u>\$ 3,955.00</u>
	Total	\$94,260.00

2 Robert C & Madene F Mason Trust Parcel# 000635900

Andrew Fehring, Land/Farm Manager was not able to attend.

Protest: It seems to me that the valuations have increased recently due to the addition of the wind towers in the area. For those parcels that get a wind tower on them, I can understand why the value can be increased due to the additional income. For those that do not receive a wind tower like this parcel, there is no reason to see an increase in valuation when we are seeing a softening of the real estate market. In this way, you are negatively affecting this parcel of land just because a wind tower is nearby, but it doesn't receive the benefit on one.

Assessor's Recommendation: Assessor spoke with land manager. Property values are not affected by the presence or lack of presence of a wind turbine. There is no special assessment for or without a wind tower. She verified the land is classified correctly and the value should remain \$200,690.00 as it is being assessed exactly as other like land in the market area. There was a slight increase from 2019 value – this increase is based on soil conversion presented by the State.

Total Value:	Land:	\$ 200,690.00
	Total:	\$ 200,690.00

County Board Action: Protest reviewed. Motion by Commissioner Pedersen seconded by Commissioner Jacob to accept the Assessor's recommendation as it to be valued according to market value. Voting aye: Jacob, Smith, Krebs, Pedersen and Henery. Nays none. Motion carried.

Total Value:	Land:	\$ 200,690.00
	Total:	<u>\$ 200,690.00</u>

3 DJS Family Farms LLC Parcel# 000709200

Andrew Fehringer, Land/Farm Manager was not able to attend.

Protest: In 2019, this property had severe flooding to where there was 40 acres under water all season on the south quarter. The previous year the water hole was about 25 acres. This year It is at about 30 acres. We have springs that have showed up over the last few years making areas of this farm impossible to get any operations done. A serious adjustment needs to be made to address the issues that are on this property.

Assessor's Recommendation: This ground is indeed very wet with standing water. After visualizing the Assessor recommends changing the value to \$1,131,345.00. Ground similar is valued at \$500.00 an acre (30 acres assessed). Assessor will track land in the coming years to see if the ground water improves.

Land	\$ 1,131,345.00
Total	\$ 1,131,345.00

County Board Action: Protest reviewed. Motion by Commissioner Krebs seconded by Commissioner Pedersen to accept the Assessor's recommendation of value change to assess the acres of wet ground, as it is according to market value and land use. Voting aye: Jacob, Smith, Krebs, Pedersen and Henery. Nays none. Motion carried.

Total Value:	Land	\$ 1,131,345.00
	Total	\$ 1,131,345.00

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

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% = \$310,645)

Assessor's Recommendation: Assessor states she confirmed the land use. Three (3) years of sales are used to establish value on real property. State values of soil conversions were transferred from the State in an uncomplete fashion. Market value is not set by one (1) sale. After reassessing with the States up-to-date soil conversions Assessor recommends changing to \$375,260.00 after adjusting with LCG and land use.

Land	<u>\$ 375,260.00</u>
Total	\$ 375,260.00

County Board Action:

Protest reviewed. Motion by Commissioner Jacob seconded by Commissioner Pedersen to set the value at \$375,260.00 adjusting for soil conversions according to Assessor recommendation. At this value 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>\$ 375,260.00</u>
	Total	\$ 375,260.00

5 Dennis Maple Parcel# 000060600

Dennis Maple appeared by phone.

Protest: The land value of our lot increased 113.5% since last year. My research indicates lot values in the older sections of Neligh range from \$2500 to \$4500, and some have sold for less. Our lot has not appreciated over 100% in one year and should not be valued as such.

Assessor's Recommendation: Lot values were reevaluated this year and most increased. The lots had not been updated in a number of years and the increase was justified in values all over the town. It is valued the same as other like properties in Neligh and valued fair and equally in Antelope County. Land needs to account for 10-15% of the total value on a market area according to IAAO Standards. Prior to the increase the land value was at 3%, at which time her hand was forced to make lot (land) value increase.

Land	\$ 5,615.00
Dweilling	<u>\$ 137,690.00</u>
Total	\$ 143,305.00

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

Land	\$ 5,615.00
Dwelling	<u>\$ 137,690.00</u>
Total	\$ 143,305.00

5 Merle L. Cheyney Parcel# 000516500

A representative was not in attendance for hearing.

Protest: The past three years high ground water has impacted acres planted. This has caused reduced rental income. Please not additional pages.....

Assessor's Recommendation: After review of property with Protestor County Assessor recommends lowering value on parcel to address the current standing water/wet land. Assessor reported protestor was in agreement with recommendation.

Land	\$ 369,145.00
Total	\$ 369,145.00

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 county property. Voting aye: Jacob, Krebs, Pedersen, Smith, and Henery. Nays none. Motion carried.

Total Value:	Land	\$ 369,145.00
	Total	\$ 369,145.00

5 Stanley Sojka Parcel# 000675200

Mr. Sojka appeared via phone.

Protest: Only dryland quarter in the area. Surrounded by ocean of center pivots. Cedar trees multiply like rabbits. Can only run 25 cow/calf pairs for 6 months. Cows say they cannot afford taxes. What am I supposed to raise to cover expenses? My neighbor got a bin inheritance and built a big new house across the fence so I could not have any wind towers on my property. No Good Deed goes unpunished. Poor house pig farmer. Large CAFO for hogs and cattle driving small producer out of business.

Assessor's Recommendation: After review of property County Assessor recommends no change to value on parcel. She did look at the land.

Land	\$ 181,755.00
Total	\$ 181,755.00

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:	Land	\$ 181,755.00
	Total	\$ 181,755.00

Commissioner Pedersen left meeting.

Antelope County Clerk reported she had received a late protest. After conferring with the Assessor, it was determined there was no action needed as the protest was not timely filed. **Don Hamill, Parcel # 000037800.** Letter was mailed to him regarding same.

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 present a report of **Destroyed Real Property** for review:

No Over/Under Report presented today.

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

Meeting adjourned at 2:06 PM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization, Charlie Henery

Attest: _____
Antelope County Clerk