

Antelope County Board of Equalization
July 19th, 2023
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Wednesday, July 19th, 2023 at 8:00 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: Heithoff, Williby and Henery. Jacob and Krebs absent. 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. The agenda for said meeting was sent to all members of the County Board of Commissioners.

The Pledge of Allegiance was recited.

8:05 AM 2023 Protests: the following is a list of protestors/protests.

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

Larry Socha was present for the protest hearing.

Protest: Soil type rating LCLG/LVG should be average or below average not above average This parcel valuation was protested in 2020, 2021 and 2022 and appealed to TERC Board for these years. TERC has a hearing scheduled for these appeals on July 10, 2023. Appealing this year's valuation until TERC rules on 2020, 2021 and 2022 appeals. Mr. Socha presented papers to 'enter as evidence.'

Assessor's Recommendation: Assessor states she confirmed the land use. The various soil type use and current rates per acre was shared by the Assessor. Soil types are mapped by the State. Market value is not set by one (1) sale. Review of the different soils, their use and current selling price. Mrs. Oltjenbruns reviewed the assessment practice with equalization with other uses and recommends no change as it is valued with other like parcels.

Land	\$ 406,695.00
Total	\$ 406,695.00

County Board Action:

Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Heithoff to agree with the Assessors recommended value of \$406,695.00 per land use, soil types and value like other properties. It is valued evenly, fairly and according to market value. Voting aye: Heithoff, Williby and Henery. Jacob and Krebs absent. Nays none. Motion carried.

Total	Land	\$ 406,695.00
	Total	\$ 406,695.00

2 Alderson, Billy L & Beverly Parcel #000191100

Bill and Bev were present during the protest hearing.

Protest: I believe 60% increase in the past two years is entirely TOO MUCH. 'LAND' is unusable due to the Black Snake Creek.

Assessor Recommendation: Comparable sales justify the value. Home purchases have been very strong. There is a sizable lot with this house, which has a creek through it. There has been a 50% factor on the land property as it is not buildable ground. Assessor stated the house and property has been checked and it is valued with like properties. The Assessor suggests no changes.

Land	\$ 7,135.00
House	\$ 173,085.00
Improvements	<u>\$ 985.00</u>
Total	\$ 181,205.00

County Board Action:

Discussion of the house and property. The house is a nice house on a fairly good size lot. Motion by Commissioner Heithoff, seconded by Commissioner Williby to accept the County Assessor recommendation of no change. Leaving the value. Voting aye: Heithoff, Williby, and Henery. Jacob and Krebs absent. Nays none. Motion carried.

Total:	Land	\$ 7,135.00
	House	\$ 173,085.00
	Improvements	<u>\$ 985.00</u>
	Total	\$ 181,205.00

#3 Rodney Roland Parcel# 000132200

Mr. did not appear for the hearing. Assessor had agreed to lowering the value with the property owner.

Protest: White realtor appraised at \$6000.00 total. I cannot afford more taxes to waste money.

Assessor's Recommendation: Assessor reviewed property. This home and property are not in good repair. The condition of the home is gutted. The Assessor recommends lowering the value and recommends the following:

Land	\$ 1,495.00
Improvement	<u>\$ 4,125.00</u>
Total	\$ 5,620.00

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Heithoff to accept the Assessor's recommendation of lowering value, as to value it with other like properties. Voting aye: Williby, Heithoff and Henery. Jacob and Krebs absent. Nays none. Motion carried.

Total Value:	Land	\$ 1,495.00
	Improvement	<u>\$ 4,125.00</u>
	Total	\$ 5,620.00

4 Stephen Sonnenfelt Parcel# 000118900

Steve did appear for the hearing.

Protest: 50% Increase

Assessor's Recommendation: After review of property County Assessor recommends a small change to value on parcel, due to some evidence of wear on the house- effective age. She believes the value to now be correct and current. The basement is dirt and being assessed as such. This house is listed as average-average. There have been sales to reflect this increase. Assessor recommends the following values:

House	\$ 67,185.00
Land	<u>\$ 750.00</u>
Total	\$ 67,935.00

County Board Action: Protest reviewed. Discussion. Motion by Commissioner Heithoff, seconded by Commissioner Wiliby to value property according to the County Assessor recommendation, as it is fair and equal to all other like county properties. Voting aye: Heithoff, Williby and Henery. Jacob and Krebs absent. Nays none. Motion carried.

Total Value:	House	\$ 67,185.00
	Land	<u>\$ 750.00</u>
	Total	\$ 67,935.00

#5 Beverly Becker Parcel# 000630002

Mrs. Becker did not appear.

Protest: These inflated land prices are not sustainable for a small family farm. High input cost in this poor sandy soil makes it hard to justify the extra taxes.

Assessor's Recommendation: Assessor recommends no change to value. As land value is equal to land values throughout the County.

Land	<u>\$ 128,665.00</u>
Total	\$ 128,665.00

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

Total Value:	Land	<u>\$ 128,665.00</u>
	Total	\$ 128,665.00

#6 Beverly Becker Parcel# 000653100

Mrs. Becker did not appear.

Protest: These inflated land prices are not sustainable for a small family farm. High input cost on those poor sandy soils makes it hard to justify the extra taxes.

Assessor's Recommendation: Assessor recommends no change to value. As land and house value is equal to values throughout the County.

Improvements	\$ 17,095.00
Land	<u>\$ 999,675.00</u>
Total	\$ 1,016,770.00

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

Total Value:	Improvements	\$ 17,095.00
	Land	<u>\$ 999,675.00</u>
	Total	\$ 1,016,770.00

#7 Beverly Becker Parcel# 000630200

Mrs. Becker did not appear.

Protest: All the buildings are in need of repair.

Assessor's Recommendation: Assessor recommends slight change to outbuilding/house value. With these adjustments, land and house value is equal to values throughout the County.

Improvements	\$ 67,190.00
House	\$ 94,195.00
Land	<u>\$ 116,430.00</u>
Total	\$ 277,815.00

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

Total Value:	Improvements	\$ 67,190.00
	House	\$ 94,195.00
	Land	<u>\$ 116,430.00</u>
	Total	\$ 277,815.00

#8 Beverly Becker Parcel# 000629900

Mrs. Becker did not appear.

Protest: These inflated land values are not sustainable for a small family farm. High input cost in this poor sandy soil makes it hard to justify the extra taxes.

Assessor's Recommendation: Assessor recommends no change to value. As land value is equal to land values throughout the County.

Land	\$ 390,780.00
Total	\$ 390,780.00

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

Total Value:	Land	\$ 390,780.00
	Total	\$ 390,780.00

#9 Beverly Becker Parcel# 000629900

Mrs. Becker did not appear.

Protest: These inflated land values are not sustainable for a small family farm. High input cost in this poor sandy soil makes it hard to justify the extra taxes.

Assessor's Recommendation: Assessor recommends no change to value. As land value is equal to land values throughout the County.

Land	\$ 344,715.00
Total	\$ 344,715.00

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

Total Value:	Land	\$ 344,715.00
	Total	\$ 344,715.00

#10 Jennifer A. Iler Parcel# 000630100

Mrs. Iler did not appear.

Protest: These inflated land prices are unsustainable for the small, family farm. Especially when the soil is very sandy and takes a lot of money to get a somewhat decent crop.

Assessor's Recommendation: Assessor recommends no change to value. As land and building value is fair and equal to values throughout the County.

Dwelling	\$ 247,535.00
Land	\$ 704,070.00
Total	\$ 951,605.00

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

Total Value:	Dwelling	\$ 247,535.00
	Land	\$ 704,070.00
	Total	\$ 951,605.00

#11 Jennifer A. Iler Parcel# 000853004

Mrs. Iler did not appear.

Protest: This mobile home doesn't have wrap under the plastic siding. Siding is starting to blow off in the wind. Rot under siding. Value should be going down, not up. Rotting mobile homes don't sell for much.

Assessor's Recommendation: Assessor recommends lowering value to accommodate depreciation and various repairs. As land and building value is equal to values throughout the County.

Dwelling/Improvement	\$ 15,990.00
Total	\$ 15,990.00

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

Total Value:	Dwelling/Improvement	\$ 15,990.00
	Total	\$ 15,990.00

#12 Galen & Marilyn Rader Parcel# 000501900

Galen and Marilyn appeared for the hearing. Assessor reviewed the property with the owner. **Protest:** Land valued at \$5,672 per acre. Land is just yard around my house and outbuildings. Value went up \$1,324.00 per acre. Market Area 1 saw a grassland as no change on taxes.

Assessor's Recommendation: Assessor reviewed property. This home and property are in superior repair. After review of the property record card and property the Assessor recommends increasing the value. The house quality and condition deem a value increase. However, to keep it equal this assessment year the Assessor recommends the following:

House	\$ 247,675.00
Land	\$ 30,000.00
Outbuildings	\$ 4,895.00
Total	\$282,570.00

Parcel owner was warned the Assessor will be reviewing this class of house for next year assessment rolls.

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Heithoff to accept the Assessor's recommendation of increasing value, as to value with other like properties. Voting aye: Williby, Heithoff and Henery. Jacob and Krebs absent. Nays none. Motion carried.

Total Value:	House	\$ 247,675.00
	Land	\$ 30,000.00
	Outbuildings	\$ 4,895.00
	Total	\$ 282,570.00

#13 Casey's Retail Outlet Parcel# 000040500

Mr. Philip Smith, representing Casey Retail Store, withdrew protest on Wednesday, July 19th, 2023 @ 7:59 AM.

Protest: Please find attached a RCNLD study sourced from data provided by Marshall & Swift. (multiple pieces of information was submitted as evidence).

Assessor's Recommendation: Assessor reviewed property. She found the majority of the assessment was correct and in line with other businesses. Reviewing the property, an adjustment was made for the canopy.

Land	\$ 16,050.00
Buildings	\$ 829,190.00
Total	\$845,240.00

Parcel owner was warned the Assessor will be reviewing this class of house for next year assessment rolls.

County Board Action: Protest reviewed. Motion by Commissioner Williby seconded by Commissioner Heithoff to accept the Assessor's recommendation of lowering value, as to value with other like properties, and according to standards. Voting aye: Williby, Heithoff and Henery. Jacob and Krebs absent. Nays none. Motion carried.

Total Value:	Land	\$ 16,050.00
	Buildings	\$ 829,190.00
	Total	\$845,240.00

Tax Roll Corrections: There were no tax roll corrections to report.

Over/Under Report: County Assessor, Kelly Mueller, met with the Commissioners and presented **2023 Over/Under Report**. This is a list of clerical and erroneous errors that could be fixed or adjusted without Commissioner approval. Motion by Commissioner Heithoff, seconded by Commissioner Williby to approve the over/under report as presented. Voting aye: Williby, Heithoff and Henery. Nays none. Krebs and Jacob are absent. Motion carried.

PARCEL #	PROPERTY OWNER	BEGINNING VALUE (2022)	ENDING VALUE (2023)	REASON FOR CHANGE
000063000	VARGAS,VIRGINIA DURAN	\$27,370.00	\$32,210.00	CORRECTED SQ FT OF HOUSE
000811900	JOHNSTON, TROY	\$1,670.00	\$390.00	REMOVED ALL HVAC/FIXTURES
000076600	NOVAK,TERRY & RHONDA	\$162,510.00	\$195,655.00	BASMENT FINISH CORRECTED
000211400	JE MEURET GRAIN INC	\$3,689,990.00	\$3,925,810.00	ADDED GRAINBIN
000463601	SCHWAGER,SAMMY & BARBARA	\$48,040.00	\$42,180.00	CORRECTE CUT OF PARCEL
000468600	SCHWAGER,SAMMY & BARBARA	\$25,720.00	\$38,260.00	CORRECTED CUT OF PARCEL/CHANGED OT REC
000463600	WEBB,JOHN & JUDITH LINGENFELTER,BURTON &	\$111,905.00	\$125,615.00	CORRECTED CUT OF PARCEL
000410801	KIMBERLY	\$792,205.00	\$806,230.00	REMOVED BIN DUE TO STORM
000334200	BROBERG,LOREN & BEVERLY	\$740,885.00	\$739,090.00	CORRECTED PARCEL CUT
000333901	P & H PROPERTIES LLC	\$491,765.00	\$516,955.00	CORRECTED PARCEL CUT,DIFF OF .5 AC
000334300	SCHLOTE,MYLON & CAROLYN SCHLEUSENER,VICTORIA &	\$247,160.00	\$271,975.00	CORRECTED PARCEL CUT
000717000	JEFFERY	\$276,310.00	\$239,450.00	HOUSE IS UNLIVEABLE
000626600	PEDERSEN,RANDALL & NANCY	\$380,790.00	\$408,430.00	CORRECTED CUT DUE TO STATE FISHERY CORR
000009400	MAGDANZ,COLIN & MEGAN MCW	\$217,645.00	\$147,570.00	MAJOR STRUCTURAL PROBLEMS
000186000	BAUM,BRUCE	\$22,155.00	\$18,450.00	HOUSE CONDITION
000722602	PLEASANT VIEW FARMS INC	\$535,990.00	\$549,565.00	CORRECTED PARCEL CUT<1 AC
000722800	WOOD,ROBERTA & BRENDA	\$166,010.00	\$156,065.00	CORRECTED PARCEL CUT <1AC
000561100	WYLIE,NANCY L	\$392,220.00	\$345,535.00	HOUSE UNLIVEABLE
000425300	DPBRDT LLC	\$884,685.00	\$901,230.00	REMOVED BULDINGS THAT ARE FALLING DOWN
000329000	RICH LAND INC	\$409,360.00	\$421,100.00	REMOVED GARAGE
000417900	HEITHOFF,GENE RAYMOND	\$680,090.00	\$669,585.00	REMOVED BINS, HOUSE UNLIVEABLE
000228100	COOPER,MARIA & ADAM	\$31,555.00	\$16,600.00	HOUSE VERY POOR CONDITION/FOUNDATION
000470400	RICE, RONALD & DEBORAH	\$742,205.00	\$837,940.00	EXPANDED IRRIGATION
000231200	HASWELL,MARVIN & MAXINE	\$5,665.00	\$14,020.00	HOUSE IN VERY VERY POOR CONDITION/FOUNDATI
000339200	CDM FARMS LLC	\$798,845.00	\$825,925.00	EXPANDED IRRIGATION
000143100	BRANDT,HARLAN & LEANN	\$53,875.00	\$87,230.00	CORRECTED HOUSE QUALITY
000280101	TREASE,DWAINE & DEB	\$8,050.00	\$114,390.00	DEPRECIATION CORRECTION

000355800	WEBER, RONALD TR	\$618,420.00	\$629,330.00	REMOVED 1 GRAIN BIN
000089600	KALLHOFF, TIMOTHY JOHN	\$165,595.00	\$158,420.00	ADJUSTED HOME AREA/HOTEL AREA
000630200	BECKER, BEVERLY	\$253,310.00	\$280,840.00	ADJUSTED SIDING & # OF FIXTURES
000132200	ROLAND, RODNEY	\$7,485.00	\$5,620.00	UPDATED FROM SURVEY-HOUSE CONDITION
000189400	BELLAR, SHEILA & RAYMOND	\$149,750.00	\$168,365.00	BASEMENT UNFINISHED
000334300	SCHLOTE, MYLON & CAROLYN	\$247,160.00	\$263,395.00	REMOVED A GARAGE
000056100	KOINZON, BARTON & SANDRA	\$146,200.00	\$55,135.00	HOUSE IS COMPLETELY GUTTED, NEEDS ELEC/PLUMB
000333000	TEGELER, ROSS & KIRBY	\$280,125.00	\$502,965.00	ADJUSTED DEPREC.
000266100	WOODARD, SARAH	\$24,745.00	\$7,065.00	HOUSE UNLIVEABLE/BEING TORN DOWN

Deb Branstiter, Antelope County Treasurer, no presentation needed.

No other action today.

Motion by Commissioner Willby, seconded by Commissioner Heithoff to **adjourn as Board of Equalization**. Voting aye: Willby, Heithoff, and Henery. Jacob and Krebs were absent. Nays none. Motion carried.

The meeting adjourned at 9:31 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Chairman County Board of Equalization, Charlie Henery

Attest:

Antelope County Clerk