

Antelope County Board of Equalization  
July 23<sup>rd</sup>, 2019  
Neligh, Nebraska

The Antelope County Board of Commissioner's convened as a County Board of Equalization on Tuesday, April 23<sup>rd</sup>, 2019 at 9:02 AM in the Commissioner Meeting Room, Antelope County Courthouse. Meeting called to order by Chairman Borer with the following board members responding to roll call: Henery, Jacob, Smith, Bentley and Borer. Chairman Borer stated that the open meeting laws are posted on the east wall of the Commissioner's 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.

**9:02 AM** Motion by Commissioner Henery, seconded by Commissioner Jacob to enter Board of Equalization. Voting aye: Henery, Jacob, Smith, Bentley and Borer. Nays none. Motion carried.

**9:03 AM** Public Hearing: Motion by Commissioner Smith, seconded by Commissioner Henery to open public hearing for St. Boniface Church, Elgin, Nebraska. West 53' Lot 4, Block 1, Remington Bowens Addition, City of Elgin, Antelope County Nebraska. The purpose is to be used to extend the baseball field. There were not public comments. **9:06 AM** Motion by Commissioner Smith, seconded by Commissioner Henery to go out of public hearing. Voting aye: Henery, Jacob, Smith, Bentley and Borer. Nays none. Motion carried. Motion by Commissioner Henery, seconded by Commissioner Jacob to approve the permissive exemption from St. Boniface Church. Voting aye: Henery, Jacob, Smith, Bentley and Borer. Nays none. Motion carried.

## 2019 Protests

### # 1 Chris VanEgmond Parcel# 000410000

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

**Protest:** Tax values are not right on my property. To high with the rest of the state on Ag-land. The outbuildings are not right. I do believe in taxes. I'm told I qualify for homestead exemption. If I don't get it, I am also protesting the value of the miscellaneous improvements..... He also stated a discrepancy with the number of acres being assessed.

**Assessor's Recommendation:** Assessor has been denied access to do an external and internal inspection of all buildings on property. During presentation this morning. Kelly stated the number of aces is accessed using the GIS program. All deeds if number of acres is listed is listed with a +/- count. Without the Assessor being able to inspect the property, other than photos taken with a zoom lens camera from the road, there are many property features that cannot be verified. Quality and condition of buildings have remained the same, a small grain bin was removed. There is enclosed porches on the house. With those changes being made, the Assessor recommends the following (representing no change from value notification):

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 Henery seconded by Commissioner Jacob 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, Henery, Smith, Bentley and Borer. 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 Myron and Andrea Mitties Parcel# 000242300

Myron Mitties was in attendance.

**Protest:** Way to high. My property is only 75' wide and it would be difficult to add on. House is 1.5 story not two (2) and is 110 years old, it was moved from the country. No garage, only a small shed. House is approximately 1000 square feet.

**Assessor's Recommendation:** Assessor spoke with property owners. Owner suggested property record card is correct. A revaluation of all lot values in Orchard for 2019. Lot values: 30,000.00 feet of land is \$.20/square foot; additional footage is at \$.05/square feet. Land values had not changed since 2009. All residential lots in Orchard saw an increase this year. Assessor recommends no change, as it is valued according to market value.

Total Value:	Land:	\$ 1,860.00
	Improvements:	<u>\$ 43,475.00</u>
	Total:	\$ 45,335.00

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

Total Value:	Land:	\$ 1,860.00
	Improvements:	<u>\$ 43,475.00</u>
	Total:	\$ 45,335.00

### # 3 Dawn Smith

### 2 Parcel# 000232700 & 000230200

Dawn did not appear.

**Protest:** I am filing a protest on the valuation of my properties...ID numbers 000232700 and 000230200. The current value is as follows:

000232700 2018 = \$9,955 total; 2019 = \$16,990.00 total

000230200 2018 = \$1,050 total; 2019 = \$ 2,735.00 total

I feel that the value should stay the same as in 2018 due to the fact that in the case of 000232700 there have been no improvements made to my home or my neighbors homes...my home needs new privacy fence and some work done...absolutely no improvements made...and as for 000230200 the building has had no improvements for years....

**A) Assessor's Recommendation: 000232700**

No change. Keep total at \$16,990.00

Land	\$ 3,000.00
Improvement	<u>\$ 13,990.00</u>
Total	\$ 16,990.00

**County Board Action:** Protest reviewed. Motion by Commissioner Bentley seconded by Commissioner Jacob to accept the Assessor's recommendation of no change to value as it is according to market value and land use.

Voting aye: Jacob, Henery, Smith, Bentley and Borer. Nays none. Motion carried.

Total Value:	Land	\$ 3,000.00
	Improvement	<u>\$ 13,990.00</u>
	Total	\$ 16,990.00

**B) Assessor's Recommendation: 000230200**

No change. Keep total at \$2,735.00

**County Board Action:** Protest reviewed. Motion by Commissioner Henery seconded by Commissioner Bentley to accept the Assessor's recommendation of no change to value as it is according to market value and land use.

Voting aye: Jacob, Henery, Smith, Bentley and Borer. Nays none. Motion carried.

Land	\$ 1,500.00
Improvement	<u>\$ 1,235.00</u>
Total	\$ 2,735.00

### # 4 Dr. Malireddy S. Reddy

Parcel# 000243400

Dr. Malireddy appeared by telephone.

**Protest:** We have been running the same business in the same location, in small town Orchard Nebraska for the past 25 years. If not for the American Dairy and Food Consulting Labs, most of the people in town might have left. Even the gas station with a convenient store could not survive at Orchard, Nebraska. The property values are the same, if not appraised less than before, because nobody wants to purchase the houses or property at Orchard, Nebraska. Considering the above, we request that you do not raise our taxes. ....

**Assessor's Recommendation:** No change. Lot value is equal to market value in Orchard. Lot values are the same as all other commercial properties in Orchard.

Land	<u>\$ 2,960.00</u>
Total	\$ 2,960.00

**County Board Action:**

Protest reviewed. Discussion regarding comparable properties, and sales. Motion by Commissioner Henery seconded by Commissioner Borer recommending no change in value as per it being valued according to Orchard lot value and evenly, fairly and according to market value. Voting aye: Jacob, Henery, Smith, Bentley and Borer. Nays none. Motion carried.

Total	Land	\$ 2,960.00
	Total	\$ 2,960.00

**4B) Dr. Malireddy S. Reddy** Parcel# 000243200

Dr. Malireddy appeared by telephone.

**Protest:** As explained earlier, the value of the properties at Orchard, Nebraska, one of the smallest rural towns in the State of Nebraska have never increased. As a matter of fact, the real estate values in town are progressively shrinking. If not for the American Dairy and Food Consulting Labs, the town may further shrink. Considering the circumstances, we request that our current taxes should not be changed and should be retained as the same value as in 2018. Our business has not significantly improved for the past few years, because of restraints put on food business. ....

**Assessor's Recommendation:** No change. Lot value, and commercial value were evaluated this year. She believes it is equal to market value in Orchard. Commercial reevaluation was completed. Property is valued uniformly with other properties.

Land	\$ 10,810.00
Improvement	<u>\$ 446,035.00</u>
Total	\$ 456,845.00

**County Board Action:** Protest reviewed. Discussion regarding comparable properties, and sales. Motion by Commissioner Smith seconded by Commissioner Bentley to accept and approve the Assessor's recommendation of no change to the 2019 value as it is fairly and uniformly value with comparable properties. Voting aye: Jacob, Henery, Smith, Bentley and Borer. Nays none. Motion carried.

Total Value	Land	\$ 10,810.00
	Improvement	<u>\$ 446,035.00</u>
	Total	\$ 456,845.00

**# 4 Battle Creek Farmers Coop** Parcel# 000473900

Paul Heybrock appeared for protest.

**Protest:** The attached analysis shows a comparison with recent sale of gain facilities and also a valuation based on value per bushel. Both of these analyses show a valuation of substantially less than the current amount. You can see that both analyses come in at around \$3,100,000.00

**Assessor's Recommendation:** Lot values are the same as all other commercial properties in Neligh and valued fair and equally with commercial properties in Antelope County.

Lot Table value model that was used in valuing Neligh: 10,000 Square Foot: 1.00;

1<sup>st</sup> Break: 10,000 to 25,000 square foot is at \$0.25

2<sup>nd</sup> Break >25,000 Square Foot is at \$ .10. She requests leaving valuation as is as it is equal to Antelope County values.

Land	\$ 74,165.00
Outbuildings	<u>\$4,665,415.00</u>
Total	\$4,739,580.00

**County Board Action:** Protest reviewed. Discussion regarding comparable properties, including Grain Elevators within Antelope County and Pierce County. Motion by Commissioner Henery seconded by Commissioner Jacob to agree with the county Assessor, as it is fair and equal to all other county property. Voting aye: Jacob, Henery, Smith, Borer. Nays Bentley. Motion carried.

Total Value:	Land	\$ 74,165.00
	Outbuildings	<u>\$4,665,415.00</u>
	Total	\$4,739,580.00

**# 5 Northern Nance, LLC** Parcel# 000663301

A representative was not in attendance for hearing.

**Protest:** A comparison of four (4) like properties shows this parcel with a slightly larger increase comparatively.

**Assessor's Recommendation:** After review of property with Protestor and comparing notes, County Assessor recommends lowering value on single parcel slightly as it was not uniformly valued as the other properties.

Assessor reported protestor was in agreement with recommendation.

Land	\$ 111,350.00
Outbuildings	<u>\$1,976,735.00</u>
Total	\$2,088,085.00

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

Total Value:	Land	\$ 111,350.00
	Outbuildings	<u>\$1,976,735.00</u>
	Total	\$2,088,085.00

### Tax Roll Corrections

Kelly Mueller, Antelope County Assessor met with the Commissioners and presented a single Tax Roll Correction.

000727201	Matthew Woods	Omitted Property – Build House with no permit. 2018
	Previous Value:	\$ 656,570.00
	Current Value:	\$ 761,560.00
		Previous Tax: \$ 6,074.88
		Current Tax: \$ 7,061.86

Motion by Commissioner Smith, seconded by Commissioner Henery to approve the above tax roll correction. Voting aye: Bentley, Smith, Henery, Jacob and Borer. Nays none. Motion carried.

**Homestead Exemption Denial Protest:** Melinda Graham met with the Commissioners asking for consideration of re-evaluating her Homestead Exemption Application Denial. She presented with some facts and a disability health form. County Assessor, Kelly Mueller stated the State looks at income, and the County Assessor's are the frontline for qualification because they know and see the individuals. Disability is a total individual disability – losing all mobility. Assessor Mueller stated she has seen, heard reports and pictures of the applicant doing various heavy lifting, walking and running in many places throughout Antelope County and beyond. Motion by Commissioner Jacob, second by Commissioner Henery to accept and agree with the Assessor in the denial of the Homestead Exemption in this case. Voting aye: Jacob, Henery, Smith, Bentley and Borer. Nays none. Motion carried. Melinda requested TERC papers.

Deb Branstiter, Antelope County Treasurer, did not present any **motor vehicle exemptions**.

**Report of Destroyed Real Property** Kelly Mueller, Antelope County Assessor presented the following **Report of Destroyed Real Property** for review:

Byron and Lorie Bergman	Property Destroyed by Fire – Not natural disaster
Dick Haskin	Property did not meet the minimal 20% value impaction
DJS Family Farms LLC	Property did not meet the minimal 20% value impaction
Ronald R. & Donna Hanson	River deposited a large amount of sand during flood-river cut through field
K & P Farms, Inc	River deposited a large amount of sand during flood

Motion by Commissioner Henery, seconded by Commissioner Smith to deny the Destroyed Real Property applications submitted by:

Byron & Lorie Bergman (property ID not listed)-it does not fall under the requirements of 'destroyed' real property  
Dick Haskin (000613600)-does not meet the 20% threshold. Only 5% change.  
DJS Family Farms, LLC (000709200)-was unable to plant part of it. It was not destroyed.

Voting aye: Henery, Smith, Jacob, Bentley and Borer. Nays none. Motion carried.

Motion by Commissioner Smith, seconded by Commissioner Bentley to approve the Destroyed Real Property value adjustments for:

Ronald R. and Donna Hanson (000322500) Previous Value: \$165,395.00; Adjusted Value: \$93,440.00  
K & P Farms Inc. (000474000) Previous Value: \$156,725.00; Adjusted Value \$125,155.00

Voting aye: Henery, Smith, Jacob, Bentley and Borer. Nays none. Motion carried.

Assessor, Kelly Mueller stated she will continue to monitor these property's in the next couple of years to make adjustments according to the land use. She is encouraging the general public to meet with her if they feel there ground was negatively affected by 2019 flooding.

Kelly Mueller, Antelope County Assessor, presented **2019 Cemetery List** and **2019 Three (3) Year Plan**.

There is no **Over/Under Report** was presented today.

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

Meeting adjourned at 11:01 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION  
By: \_\_\_\_\_

Chairman County Board of Equalization

Attest: \_\_\_\_\_  
Antelope County Clerk