

July 16, 2014
Antelope County Board of Equalization
Neligh, Nebraska

The Antelope County Board of Supervisor's convened as a County Board of Equalization on Wednesday, July 16, 2014 at 9:00 AM in the County Supervisor's room, Antelope County Courthouse annex, Neligh, Nebraska. Meeting called to order by Chairman Schwager with the following board members responding to roll call: Williby, Henery, Kerkman, Baker and Schwager. Bolling and Brandt absent. Antelope County Assessor Heather McWhorter, and office assistant Jennie Martinez were also present. Chairman Schwager stated that the open meeting laws are posted on the east wall of the Supervisor'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 four 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 Supervisor's.

The following are the names of the persons who filed a property valuation protest, the parcel number and the action of the County Board of Equalization.

Lois Olson appeared for protest	Parcel 000402800.
Protest:	To dam high.
County assessor's recommendation:	Add additional depreciation to bins and increase land value due to irrigation runs full circle.
County board action:	Protest reviewed. Motion by Henery, seconded by Kerkman to increase the depreciation on the bins and lower building value to 27,505 due to condition and accept the county assessor's recommendation to change the land value to 675,990 due to irrigation runs full circle thus increasing the irrigated acres; buildings 27,505; land value 675,990; total land and building value 703,495. Those voting aye: Henery, Baker, Williby, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Eldon Schnoor did not appear for protest	Parcel 000669800
Protest:	This letter is to protest the assessment of the attached property. This is a raise of 27% which I believe is out of line. This is on top of a 20% increase last year. I know farm land has increased because of irrigation potential. This farm does not fit that bill as it chopped up with a creek and canyons that will not allow for that. The few acres of farmland on this property are also split up in small patches. I think that an increase of 15% would be a more fair valuation. Thank you for consideration of the suggestion to be more equitable.
County assessor's recommendation:	Based on the attached aerial maps and market area sales, the 2014 assessed values stated are my recommendation; land 211,420; buildings 24,445; total 235,865
County board action:	Protest reviewed. Motion by Kerkman, seconded by Williby to accept the county assessor's recommendation of no change due to land and buildings are valued uniformly and proportionately with like properties in the market area. Those voting aye: Baker, Williby, Kerkman, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Robert L. Evans – conference call held	Parcel 000457000
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Protest:	This property and the total farm/ranch has been returned to native grass and shrubs per NRD in Neligh. Also, there are several areas of conservation pollinator group. No cropland, no livestock, no pasture or haying permitted. A modest amount per acre is received annually (on land that had history of being farmed from NRD). I am obligated to control weeds to enhance growth of native grass and shrubs. Eg Wild Plum, Choke Cherry and others. The purpose is to restore hilly land to natural habitat. NRD can verify and supply date if needed. An erosion control dam has been renovated and there are current plans to construct another erosion control dam. There is very little income (from NRD) and counting expenses (weed and erosion control) the proposal to raise taxes certainly hampers my attempt to practice conservations to reclaim the land.
County assessor's recommendation:	8.23 acres trees should be labeled as grass; corrected value from 119,910 to 126,530.
County board action:	Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor's recommendation and increase the land value to 126,530 due to trees being changed to grass. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Robert L Evans - conference call Protest:	Parcel 000457100 This letter is to protest the assessment of the attached property. This is a raise of 27% which I believe is out of line. This is on top of a 20% increase last year. I know farm land has increased because of irrigation potential. This farm does not fit that bill as it chopped up with a creek and canyons that will not allow for that. The few acres of farmland on this property are also split up in small patches. I think that an increase of 15% would be a more fair valuation. Thank you for consideration of the suggestion to be more equitable.
County assessor's recommendation:	Correction needs to be added to CRP acres – approximately 1 acre. Lower land value to 97,245 due to the change in land use.
County board action:	Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation and change the land use to add 1 acre of CRP and lower the land value to 97,245. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Carol E. and Karen F. Leiding did not appear Protest:	Parcel 000728100 Only 50 acres crop land.
County assessor's recommendation:	Land value to remain at 149,215.
County board action:	Protest reviewed. Motion by Henery, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties in the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Carol E. and Karen F. Leiding did not appear Protest:	Parcel 000727500 Part pasture

County assessor's recommendation:	Land value to remain at 137,640
County board action:	Protest reviewed. Motion by Kerkman, seconded by Henery to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Carol E. and Karen F. Leiding did not appear	Parcel 000702100
Protest:	All pasture
County assessor's recommendation:	Remain at 102,675 for 2014
County board action:	Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Carol E. and Karen F. Leiding did not appear	Parcel 000701700
Protest:	4 acres of trees
County assessor's recommendation:	Remain at 197,675 for 2014
County board action:	Protest reviewed. Motion by Williby, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Carol E. and Karen F. Leiding did not appear	Parcel 000699600
Protest:	Valued way to high for dry land
County assessor's recommendation:	Remain at 68,765 for 2014
County board action:	Protest reviewed. Motion by Kerkman, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Richard Trease did not appear	Parcel 000683700
Protest:	What we can raise off the land is getting less and the expense keeping up and the expenses have to stop increasing if the crops we get off the land do not increase with it.
County assessor's recommendation:	Change land value to 643,285 due to added trees and decrease the building value to 224,375 due to condition; total land and building value 867,660.
County board action:	Motion by Henery, seconded by Williby to accept the county assessor's recommendation to increase the depreciation on the buildings due to their condition and add more trees; total building and land value 867,660. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Norma L. Morrill appeared for protest	Parcel 000613700
Protest:	I believe the actual value of my land is in excess of the market value, not equalized with comparable property of the area.

County assessor's recommendation:	Based on market area sales, my recommendation is to keep the current 2014 value of 256,315.
County board action:	Protest reviewed. Motion by Henery, seconded by Baker to change the land use from dry land to CRP according to the FSA records presented and lower the land value to 247,200. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Norma L. Morrill appeared for protest Protest:	Parcel 000614600 I believe the actual value of my land is in excess of the market value, not equalized with comparable property of the area.
County assessor's recommendation:	Remain with current 2014 value of 77,835.
County board action:	Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Norma L. Morrill appeared for protest Protest:	Parcel 000614000 I believe the actual value of my land is in excess of the market value, not equalized with comparable property of the area.
County assessor's recommendation:	Remain at current 2014 value of 77,460.
County board action:	Protest reviewed. Motion by Kerkman, seconded by Williby to change land use from dry land to CRP due to FSA records and lower land value to 49,720 . Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Motion carried. Bolling and Brandt absent.
Norma L. Morrill appeared for protest Protest:	Parcel 000615400 I believe the actual value of my land is in excess of the market value, not equalized with comparable property of the area.
County assessor's recommendation:	Remain at current 20147 value of 43,495.
County board action:	Protest reviewed. Motion by Williby, seconded by Kerkman to add more trees and change land value to 41,265. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Pam Doty – conference call Protest:	Parcel 000429302 This land locked 6.52 acres parcel is bounded on the west by the Elkhorn River with the river then running through it on the diagonal making it all sand bars and swamp.
County assessor's recommendation:	Change to 6,885 for 2014 – original with all recreational land, changed to separate river from recreational.
County board action:	Protest reviewed. Motion by Henery, seconded by Baker to accept the county assessor's recommendation and separate the river from recreational and lower the land value to 6,885. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Bob Rodgers appeared for protest Protest:	Parcel 000581700 In the CRP grass

County assessor's recommendation	Mr. Rodgers filed two protest forms however I am unable to identify which parcels he is referencing due to lack of information on the protest form. We have two parcels with Mr. Rodgers as a listed owner. Parcel number 000578400 did not change in value from 2013 to 2014. If this is indeed one of his protested parcels, my opinion is that the value continues to remain at 18,525 for 2014, the same value as 2013. Mr. Rodgers also owns parcel number 000581700. If this is indeed one of the parcels protested, the value increased from 190,410 to 198,345, due to grass sales in market area 1. It is my opinion that the value remain as set for 2014.
County board action:	Protest reviewed. Motion by Henery, seconded by Baker to add more trees and decrease the land value to 163,025; no change to the building value 34,090; total land and building value 197,115. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Leo Starman appeared for protest Protest:	Parcel 000421900 Current valuation 2014 - 733,045, prior valuation 2013 - 416,665. How will the mill levy be applied to such a huge increase of valuation? Unless the mill levy be cut in half, the outcome will be wholly unreasonable and outrageous. Our real estate taxes for payment in 2014 are \$3,958.72 almost \$1,000 more than the year before. Keep in mind that the above described property is a dry land quarter. Grain prices have dropped sharply from when people began bidding such unreasonable high prices for land. Someone better be seeing the light.
County assessor's recommendation: County board action:	Remain current 2014 valuation of 733,045. Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Mike Nutting appeared for protest Protest:	Parcel 000396401 Last fall a tornado came thru. It took roof and much of the siding off the barn. I am still trying to decide to save or tear down. Also a couple out buildings were destroyed. The new value for land is a 31% increase from what I can find that is quite excessive for land of this poor quality. Cash rent has not increased for the last year and the pasture has lost quality.
County assessor's recommendation: County board action:	Remain at the 2014 assessed value of 112,695. Protest reviewed. Motion by Kerkman, seconded by Baker to add additional depreciation to the machine shed due to condition making the building value 33,950; land value to remain at 75,530 due to parcel is valued uniformly and proportionately with like properties within the market area; total land and building value 109,480. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
William H. Morris did not appear	Parcel 000313800

Protest:

Reasons for requested valuation change: 1. Land has 75 tillable acres due to a four-five acre plus of trees at the north end, where there was a school house at one time, I believe. 2. Hillside acreage. 3. Dry land – difficult to irrigate. 4. Has evidently been passed up by the wind power site selection folks. 5. An increase of 147,810 dollars on this plot seems excessive, to say the least. 6. According to folks I have talked to, selling this parcel of land for anything near the 2014 valuation would be impossible. The trees – the corner location – the lay of the land all-the surrounding ownership – all seem to limit the buyers who would be interested to near nil. 7. My request for limiting the increase to 60%, instead of 80+%, or 110,000 additional value, for a total of 293,303 - though still high, seems better to me. (Of course, I am biased, so would really prefer 250K, but...so it goes.) I realize this valuation is probably a result of very few, maybe only one, purchase of land in the area at an inflated value, and I understand the counties approach to taxation and valuation is based on a formula that has been in place for some time. I just think that in this case, for this property and probably others, common sense would dictate the consideration of a change, or some exceptions, if it does not, I certainly hope, that after the bubble bursts, the taxes go down as fast as they have gone up. Thank you for your time and consideration of this issue.

County assessor's recommendation:

Remain at current 2014 assessed value of 331,115.

County board action:

Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Stanley L. Sojka, Jr. – conference call

Protest:

Parcel 000675200

Dry land quarter mostly pasture and trees. Only one in area. 3rd year of severe drought. 14 acres of trees shelterbelt. 17 acres of small grain had to be hayed last 3 years. Small operator with hospital job to make ends meet. Here to (can't read handwriting) Does the county wish to annex an acre to pay the taxes. Show me ??? Gov is a wise steward of its tax money??? Outside investors driving up real estate prices. TAX THEM more!!! Land speculators!!! Don't care about Gods good earth dirt farmers have to squeeze a living from the soil in bad times also. Thank you for consideration.

County assessor's recommendation:

Change 2014 value to 129,120 due to FSA records show trees changed to grass.

County board action:

Protest reviewed. Motion by Henery, seconded by Kerkman to accept the county assessor's recommendation to increase the land valuation to 129,120 due to FSA records show less trees and more grassland. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Gordon C. Baker appeared for protest

Protest:

Parcel 000471800

Unreasonable area price increase on farm land without water rights, Antelope Co. land should be priced equally.

County assessor's recommendation:

Remain at current 2014 valuation of 135,665.

<p>County board action:</p>	<p>Protest reviewed. Motion by Kerkman, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Williby, Henery and Schwager. Baker abstained. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Gordon C. Baker appeared for protest Protest :</p>	<p>Parcel 000471400 Unreasonable area price increase on farm land without water rights, Antelope Co. land should be priced equally.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Remain at current assessed valuation of 21,275. Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman and Schwager. Baker abstained. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Gordon C. Baker appeared for protest Protest:</p>	<p>Parcel 00471700 Unreasonable area price increase on farm land without water rights, Antelope Co. land should be priced equally.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Change to valuation of 95,385 after addition of trees for 2014. Protest reviewed. Motion by Henery, seconded by Kerkman to accept the county assessor's recommendation to add additional trees and lower the land value to 95,385. Those voting aye: Williby, Henery, Kerkman, and Schwager. Baker abstained. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Gordon C. Baker appeared for protest Protest:</p>	<p>Parcel 000472500 Unreasonable area price increases on farms without water rights.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Remain at current 2014 assessed value of 644,820. Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor's recommendation of no change in land value due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Williby and Schwager. Baker abstained. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Edward and Elinor Richart – Elinor appeared for protest Protest:</p>	<p>Parcel 000436901 I find that a 55+% increase in value to be excessive!</p>
<p>County assessor's recommendation: County board action:</p>	<p>Change to 42,080 for 2014 due to added more waste. Protest reviewed. Motion by Kerkman, seconded by Henery to accept the county assessor's recommendation to add more waste and lower the land value to 42,080. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>James Bolling, Sr. did not appear for protest Protest:</p>	<p>Parcel 00081000 I don't feel my buildings are worth what you think they are.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Change to 165,220 for 2014 based on building corrections. Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation to change the building value back to the 2013 assessed value of 146,390 due</p>

to changes should not have been made; total land and building value 165,220. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Dawn Smith – conference call
Protest:

Parcel 000232700
I am filing a protest to the increase of my buildings Lots 27-30 Block 9, Orchard Village. I don't feel it should change because I have not added any buildings or additions. In fact part of my privacy fence has blown down and my house is in serious need of shingles. To my knowledge no houses around mine have sold or made any improvements either. I have no central air and my bedroom doesn't even have heat. For these reasons I feel min should not increase property Id #000232700. Thanks you.

County assessor's recommendation:
County board action:

Change 2014 valuation to 9,795 after quality change.
Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor's recommendation to change the quality of the house and lower the value to 9,795. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

William A. Miller appeared for protest
Protest:

Parcel 000443400
Land is made up of small irregular shaped fields and pasture along creek bottom, trees and swamp. No potential to produce any more than it ever has.

County assessor's recommendation:

Remain at 2014 value of 618,465 for land and 54,210 for buildings for a total of 672,675.

County board action:

Protest reviewed. Motion by Henery, seconded by Williby to add more waste and change the land value to 610,625; building value to remain at 54,210; total 664,835. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

William A. Miller appeared for protest
Protest:

Parcel 000447200
17 acres of this property is trees and swamp. No potential for further growth or production.

County assessor's recommendation:

Remain at 2014 value of 90,905 - total.

County board action:

Protest reviewed. Motion by Henery, seconded by Kerkman to change some grass to waste land and lower the land value to 88,925. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Janet E. and Bill Christian appeared for
protest
Protest:

Parcel 000388300
All wood buildings have collapsed and are being pushed in to a hole to burn. Corn crib is owned by renter.

County assessor's recommendation:

Remain at 560,150 for 2014.

County board action:

Protest reviewed. Motion by Henery, seconded by Baker to remove the building value of 6,485 since the renter owns the corn crib; no change to the land value due to parcel is valued uniformly and proportionately with like properties in the market area; 553,665. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Janet E. and Bill Christian appeared for protest
Protest: Parcel 000382800
Sandy low grade land and not producing – less than 5 years ago.
County assessor’s recommendation: No change.
County board action: Protest reviewed. Motion by Kerkman, seconded by Williby to add additional depreciation to the Quonset and lower building value to 45,440; no change to land value due to parcel is valued uniformly and proportionately with like properties within the market area; total land and building value 441,565. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

David F. Schapmann – conference call
Protest: Parcel 000309300
Buildings - bin, depreciates yearly; raw land – ag use only.
Corn prices decreased causes lower land value and lower cash rent prices.
County assessor’s recommendation: Remain at 798,390 - 2014 assessed value.
County board action: Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor’s recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Brent Pickrel appeared for protest
Protest: Parcel 00060100
Please let this letter serve as my notice to appeal my property tax assessment for the following reasons. I have provided details on why my home is over assessed below. My property 2013 assessed value is \$59,510 and the 2014 assessed value is \$90,385. This is more than a 51% increase! The following are structural defects on my property. These defects and needed improvements reduce the value and resell price of my home by the following amounts: cracked interior plaster walls - \$2,000; gutter replacement \$2,000; repair foundation -\$7,000; replace knob and tube wiring - \$2,000; falling in porch concrete slab \$2,000; window replacement \$8,000; fix and fill cistern \$1,000; front porch column replacement \$1,000; front porch column replacement \$1,000; please deduct this amount from the value of my property \$25,000. As you will see from the information I provided above in this letter to challenge and appeal my property taxes. My home should be assessed at a value of no greater than \$65,385. Please adjust my assessed value accordingly.
County assessor’s recommendation: Remain at 92,165 for 2014.
County board action: Protest reviewed. Motion by Henery, seconded by Kerkman to accept the county assessor’s recommendation of no change in value due to house is valued uniformly and proportionately with comparable properties. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Janet L. and Howard Miller appeared for
protest
Protest: Parcel 000705600
Non irrigated sand that can’t be irrigated.

County assessor's recommendation:	Remain at 2014 assessed value of 232,320.
County board action:	Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Janet L. and Howard Miller appeared for protest	Parcel 000704700
Protest:	Non irrigated sand that can't be irrigated.
County assessor's recommendation:	Remain at 2014 assessed value of 132,880.
County board action:	Protest reviewed. Motion by Williby, seconded by Baker to add additional trees and lower the land value to 132,050. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Delbert Heithoff did not appear for protest	Parcel 000549900
Protest:	Valuation to high for market area. No changes to property have been made.
County assessor's recommendation:	Remain at 595,665 for 2014
County board action:	Protest reviewed. Motion by Kerkman, seconded by Henery to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman Baker, Williby and Schwager. Nays none Bolling and Brandt absent. Motion carried.
Delbert Heithoff did not appear for protest	Parcel 000575500
Protest:	Valuation to high for market area. Farm site – buildings not useable. Farm site area used for grazing.
County assessor's recommendation:	2014 at 400,995 based on corrected acres of irrigation.
County board action:	Protest reviewed. Motion by Henery, seconded by Williby to leave this as irrigated property since there is currently a pivot on the property and accept the county assessors recommendation to increase the land value to 400,995. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Delbert Heithoff did not appear for protest	Parcel 000546100
Protest:	Valuation to high for market area. No changes have been made on this property.
County assessor's recommendation:	Remain at 183,005 for 2014.
County board action:	Motion by Baker, seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued informally and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Delbert Heithoff did not appear for protest	Parcel 000546800
Protest:	Valuation to high for market area. No changes to property have been made.

County assessor's recommendation:	Remain at 570,225 – land and 191,520 – buildings; total land and building value 761,775.
County board action:	Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to land and buildings are valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Terra Bentley-Kimes appeared for protest Protest:	Parcel 000698601 The neighbors pivot does run over some acres but if I were to sell this parcel it would be at dry land prices as no pivot or well. It is real sandy ground.
County assessor's recommendation:	Assessed value of 294,765 for 2014.
County board action:	Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation and value this parcel as dry land; land value 294,765. Those voting aye: Henery, Kerkman, Baker and Williby. Schwager abstained. Nays none. Bolling and Brandt absent. Motion carried.
Kenneth J. and LuAnn Bartos appeared for protest Protest:	Parcel 000354800 This is all dry land. In the last several years it has only averaged 70 bu per acre for corn due to the condition of poor ground and weather. Pasture ground is poor – very hilly.
County assessor's recommendation:	Remain at 2014 value of 400,380. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
County board action:	Protest reviewed. Motion by Henery, seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Kenneth J. and LuAnn Bartos appeared for protest Protest:	Parcel 000354701 Dry land – pour ground – pour pasture ground not farmable.
County assessor's recommendation:	Remain at 2014 assessed value of 4,315.
County board action:	Protest reviewed. Motion by Williby, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.
Kenneth J. and LuAnn Bartos appeared for protest Protest:	Parcel 000355100 Dry land – poor ground.
County assessor's recommendation:	Remain at 2014 value of 6,990.
County board action:	Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Thomas E. and Richard V. Nelson – conference
call with Thomas Nelson

Protest:

Parcel 000323900

None irrigated land, prairie grass and watershed. No buildings or permanent structures. No improvements! The property was flooded and covered in sand and debris in the last flood. River is taking ground due to recent flooding, photo can be presented.

County assessor's recommendation:

Remain at 2014 assessed value of 21,080.

County board action:

Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Thomas E. and Richard V. Nelson –
conference call with Thomas Nelson

Protest:

Protest for parcel 000320700

None irrigated land, prairie grass and watershed. No buildings or permanent structures. No improvements have been made! The property was flooded and covered in sand and debris in the last flood. River is eroding banks taking ground.

County assessor's recommendation:

Remain at 2014 value of 12,200.

County board action:

Protest reviewed. Motion by Baker, seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Thomas E. and Richard V. Nelson – conference
call with Thomas Nelson

Protest:

Parcel 000324000

None irrigated land, prairie grass and watershed. Heavily wooded, no buildings or permanent structures. No improvements have been made! The property was flooded and covered in sand and debris in the last flood. Fencing was washed out some is replaced.

County assessor's recommendation:

Remain at 2014 value of 17,675.

County board action:

Protest reviewed. Motion by Williby, seconded by Henery to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Thomas E. and Richard V. Nelson – conference
call with Thomas Nelson

Protest:

Parcel 000320600

None irrigated land, prairie grass and watershed. No buildings for permanent structures. No improvements have been made! The property was flooded and covered in sand and debris in the last flood. If anything it has depreciated. Marsh land!

County assessor's recommendation:

Remain at 2014 value of 22,185.

County board action:

Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby,

Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Thomas E. and Richard V. Nelson – conference call with Thomas Nelson
Protest:

Parcel 000325000

None irrigated land, heavily wooded and watershed. No buildings or permanent structures. No improvements! The property was flooded and covered in sand and debris in the last flood. River is taking ground due to recent flooding, photos available.

County assessor's recommendation:
County board action:

Remain at 2014 value of 21,580.

Protest reviewed. Motion by Kerkman, seconded by Henery to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Thomas E. Nelson – conference call
Protest:

Parcel 000105500

Valuation does not accurately depict value. 100 year old home. Porch and siding were replaced. Wood was rotten and damaged. Insulation added because siding was replaced. 2013 loan appraisal = \$73000. County valuation to loan should be 15-20% less.

County assessor's recommendation:

I believe the 2014 assessed value of 79,900 should remain the same. Mr. Nelson has remodeled extensively on the exterior of the home. The changes made from 2013 to 2014 include updating the heating/cooling system, adding some finish to the basement, 3 additional outdoor features (porches and deck), and updating the effective age of the home from that of a 54 year old home to a 35 year old home. Comparable sales analysis from Tilden City indicates a value of \$94,420 (see attached). Mr. Nelson has provided a signature page of an appraisal, however I am unable to use it as a comparison for value as it is dated prior to January 1, 2014, does not include any physical characteristics for comparison and does not indicate if it was an actual fee appraisal or an appraisal for lending/mortgage purposes which are not indicators for value for our purposes. Remain at 2014 value of 79,900.

County board action:

Protest reviewed. Motion by Kerkman, seconded by Williby to accept the county assessor's recommendation of no change due to house is valued uniformly and proportionately with like comparable properties within the area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Klabenes Land & Cattle LLC – Matt
Klabenes appeared for protest

Protest:

County assessor's recommendation:

Parcel 000567601

No buildings.

Protest form indicated no buildings; however aerial photo and property record card indicated one grain bin. Upon physical review on 7-10-2014, two grain bins were on the property. I cannot find a building permit filed with the Assessor's office for the additional Chief grain bin. After adding this, my

<p>County board action:</p>	<p>recommendation of value for this parcel is Land – 532,100; Buildings 54,700; total 586,800. Protest reviewed. Motion by Williby seconded by Baker to accept the county assessor’s recommendation to add the grain bin value of 54,700 and leave the land value at 532,100 due to parcel is valued uniformly and proportionately with like properties within the market area; total land and building 586,800. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Klabenes Land & Cattle LLC Matt Klabenes appeared for protest Protest: County assessor’s recommendation:</p>	<p>Parcel 000570800 Unequal tax evaluation. While reviewing aerial maps for protest, two grain bins were found that were not present in 2010 (see attached map). I did a physical inspection on 7/10/2014, measured and added the grain bins to the tax roll. I cannot find a permit for either bin filed with the Assessor’s office. After adding these, my recommendation of 2014 value is – land 848,885; buildings 95,340; total 944,225.</p>
<p>County board action:</p>	<p>Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor’s recommendation to add the grain bin value of 95,340 and no change to the land value due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Klabenes Land & Cattle LLC – Matt Klabenes appeared for protest Protest: County assessor’s recommendation: County board action:</p>	<p>Parcel 000430501 Access road has deteriorated to unpassable conditions. Remain at 382,690. Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor’s recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Klabenes Land & Cattle LLC – Matt Klabenes appeared for protest Protest: County assessor’s recommendation: County board action:</p>	<p>Parcel 000593300 No road access to all. Remain at 403,895. Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor’s recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Motion carried.</p>
<p>Klabenes Land & Cattle LLC – Matt Klabenes appeared for protest Protest: County Assessor’s recommendation:</p>	<p>Parcel 000571100 no road access here. Remain at 436,295.</p>

<p>County board action:</p>	<p>Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Klabenes Land & Cattle LLC – Matt Klabenes appeared for protest Protest:</p>	<p>Parcel 000592700 Dry land is included in this 130 irrigated rest dry land or building site. Remain at land – 994,415; buildings 84,560; total 1,078,975.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
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<p>Howard Grosserode appeared for protest Protest:</p>	<p>Parcel 000337100 Just because other people have over paid for property I should not have to pay for their over payment of property. Remain at land 501,085; buildings 9,720; total 510,805.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Protest reviewed. Motion by Henery seconded by Williby to add more water and change the land use from grass to dry land due to Mr. Grosserode stating that he has changed the land use to dry land thus increasing the land value to 556,675; no change to the building value of 9,720; total land and building value 566,395. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nay none. Bolling and Brandt absent. Motion carried.</p>
<p>Howard Grosserode appeared for protest Protest:</p>	<p>Parcel 000337400 Just because other people have over paid for property I should not have to pay for their over payment of property. Remain at 601,495.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Protest reviewed. Motion by Kerkman, seconded by Baker to add more waste to this parcel and lower the land value to 587,380. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>DeAnna Martensen appeared for protest Protest:</p>	<p>Parcel 000322200 Irrigated acres remain the same. Rest river sand, swamp and willows. Remain at 191,665.</p>
<p>County assessor's recommendation: County board action:</p>	<p>Protest reviewed. Motion by Kerkman, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>DeAnna Martensen appeared for protest</p>	<p>Parcel 000479700</p>

Protest: Land has had no improvement. Irrigated and dry land acres remain the same. Cannot irrigate any more acres at this time.
County assessor's recommendation: Remain at 429,870.
County board action: Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

DeAnna Martensen appeared for protest
Protest: Parcel 000355300
Number of acres irrigated dry land and pasture have not changed. Cannot obtain irrigated acres status at this time for any of pasture or dry land. Buildings remain the same with less of garage.
County assessor's recommendation: Remain at 477,700 – land; 83,280 – buildings; total 560,980.
County board action: Protest reviewed. Motion by Kerkman, seconded by Williby to add more waste to parcel and lower land value to 460,370; the building value to remain the same at 83,280; total land and building value 543,650. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

DeAnna Martensen appeared for protest
Protest: Parcel 000354100
Valued as irrigated land – unable to obtain irrigated acres status at this time thus it remains dry land crop ad pasture.
County assessor's recommendation: Remain at 416,130.
County board action: Protest reviewed. Motion by Kerkman, seconded by Williby to add more waste to this parcel and lower land value to 408,615. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Motion by Williby, second by Henery to adjourn as a County Board of Equalization. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Meeting adjourned at 5:06 PM.

July 17, 2014
County Board of Equalization
Neligh, Nebraska

The Antelope County Board of Supervisor's convened as a County Board of Equalization on Wednesday, July 17, 2014 at 9:00 AM in the County Supervisor's room, Antelope County Courthouse annex, Neligh, Nebraska. Meeting called to order by Chairman Schwager with the following board members responding to roll call: Williby, Henery, Kerkman, Baker and Schwager. Bolling and Brandt absent. Antelope County Assessor Heather McWhorter, and office assistant Jennie Martinez were also present. Chairman Schwager stated that the open meeting laws are posted on the east wall of the Supervisor'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 four 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 Supervisor's.

The following are the names of the persons who filed a property valuation protest, the parcel number and the action of the County Board of Equalization.

Karen K. and Jerry Peterson appeared
Protest:

Parcel 000372400

This property has a lot of trees on it – no fence – not much profit on income from it after taxes.

Remain at 162,195.

County assessor's recommendation
County board action:

Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Karen K. and Jerry Peterson appeared
Protest:

Parcel 000367700

This property has no water, no electricity – quite a distance to connect to electricity – no fence, a lot of trees – sandy soil not much profit after taxes.

Remain at 79,615.

County assessor's recommendation:
County board action:

Protest reviewed. Motion by Kerkman, seconded by Baker to add more trees and lower the land value to 72,660. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Irven F. Wagner did not appear for protest
Protest:

Parcel 000436800

This letter concerns the assessed valuation of three properties owned by me, my niece, Jeri Roberts and my nephew Paul Roberts. These total approximately 227 acres and are ID#'s 0004368000, 000436900, 000437100 with the legal descriptions of 14-24-6 SW4NE4 40.01 AC Oakdale Twsp; 14-24-6 SE4NW4 SE4-2 TRS 135.22 AC Oakdale Twsp, 14-24-6 S2N2SE4 N2S2SE2 51.81 AC Oakdale Twsp. Collectively, these three properties consist of approximately 136.5 acres of crop land and 90.5 acres of pasture, hay and timber land. The recent assessed valuations increased from \$450,620 to \$758,765, i.e. an increase of 68.4%. "Progressive Farmer" recently showed that Nebraska pasture or native hay land had recently sold at \$1000 or \$1050/acre. Using that value for 90.5 acres, places a value of \$4860/acre on the 136.5 acres of crop land. This is dry land crop land. The assessor may have mistaken it as irrigated. The crop land is not even very amendable to irrigation – check the maps. Also, much of the time, 2.5 to 10 acres of crops drown out. Last year (not really a wet year), we lost 3.5 acres. If we subtract 3.5 acres of crop land, the \$4860/acre figure becomes almost \$5000/acre. Please cite a non-irrigated farm in Antelope, Holt, Boone or Madison counties that has sold for \$5000/acre (compares with \$2670/acre using the 2013 valuations, i.e. closer to reality). Concluding, the valuation should be maintained at the 2013 levels.

County assessor's recommendation:
County board action:

Remain at 163,495.

Protest reviewed. Motion by Williby, seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery,

Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Irven F. Wagner did not appear for protest
Protest:

Parcel 000436900

This letter concerns the assessed valuation of three properties owned by me, my niece, Jeri Roberts and my nephew Paul Roberts. These total approximately 227 acres and are ID#'s 0004368000, 000436900, 000437100 with the legal descriptions of 14-24-6 SW4NE4 40.01 AC Oakdale Twsp; 14-24-6 SE4NW4 SE4-2 TRS 135.22 AC Oakdale Twsp, 14-24-6 S2N2SE4 N2S2SE2 51.81 AC Oakdale Twsp. Collectively, these three properties consist of approximately 136.5 acres of crop land and 90.5 acres of pasture, hay and timber land. The recent assessed valuations increased from \$450,620 to \$758,765, i.e. an increase of 68.4%. "Progressive Farmer" recently showed that Nebraska pasture or native hay land had recently sold at \$1000 or \$1050/acre. Using that value for 90.5 acres, places a value of \$4860/acre on the 136.5 acres of crop land. This is dry land crop land. The assessor may have mistaken it as irrigated. The crop land is not even very amendable to irrigation – check the maps. Also, much of the time, 2.5 to 10 acres of crops drown out. Last year (not really a wet year), we lost 3.5 acres. If we subtract 3.5 acres of crop land, the \$4860/acre figure becomes almost \$5000/acre. Please cite a non-irrigated farm in Antelope, Holt, Boone or Madison counties that has sold for \$5000/acre (compares with \$2670/acre using the 2013 valuations, i.e. closer to reality). Concluding, the valuation should be maintained at the 2013 levels.

County assessor's recommendation:

Remain at 414,415.

County board action:

Protest reviewed. Motion by Kerkman, seconded by Baker to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carries.

Irven F. Wagner did not appear for protest
Protest:

Parcel 000437100

This letter concerns the assessed valuation of three properties owned by me, my niece, Jeri Roberts and my nephew Paul Roberts. These total approximately 227 acres and are ID#'s 0004368000, 000436900, 000437100 with the legal descriptions of 14-24-6 SW4NE4 40.01 AC Oakdale Twsp; 14-24-6 SE4NW4 SE4-2 TRS 135.22 AC Oakdale Twsp, 14-24-6 S2N2SE4 N2S2SE2 51.81 AC Oakdale Twsp. Collectively, these three properties consist of approximately 136.5 acres of crop land and 90.5 acres of pasture, hay and timber land. The recent assessed valuations increased from \$450,620 to \$758,765, i.e. an increase of 68.4%. "Progressive Farmer" recently showed that Nebraska pasture or native hay land had recently sold at \$1000 or \$1050/acre. Using that value for 90.5 acres, places a value of \$4860/acre on the 136.5 acres of crop land. This is dry land crop land. The assessor may have mistaken it as irrigated. The crop land is not even very amendable to irrigation – check the maps. Also, much of the time, 2.5 to 10 acres of crops drown out. Last year (not really a

wet year), we lost 3.5 acres. If we subtract 3.5 acres of crop land, the \$4860/acre figure becomes almost \$5000/acre. Please cite a non-irrigated farm in Antelope, Holt, Boone or Madison counties that has sold for \$5000/acre (compares with \$2670/acre using the 2013 valuations, i.e. closer to reality). Concluding, the valuation should be maintained at the 2013 levels.

County assessor's recommendation:

Remain at 180,855.

County board action:

Motion by Williby seconded by Kerkman to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carries.

Jeff Kester – Lon Muller appeared for protest
Protest:

Parcel 000085800

Property valued to high and comps used by assessor's office not valid comps which increased sq ft price. See attachments.

County assessor's recommendation:

Change to \$18,915 due to building value should not have been increased.

County board action:

Protest reviewed. Motion by Henery, seconded by Baker to accept the county assessor's recommendation and lower the building value back down to 2013 valuation of 16,535 due to building value should not have been changed; land value to remain the same at 2,380; total land and building value 18,915. Those voting aye: Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Randall F. Henn did not appear for protest
Protest:

Parcel 000170500

I Randall F. Henn is filing a protest on the valuation increase on property Id number of 000170500, Map #0000-00-0-40000-025-1705, Site address 203 W. Beech St., Lot 3, Block 25, Elgin City. It is currently valued at 18,685 for 2013. You want to raise to 35,665. I do not feel that this value increase is appropriate for this property. The house has an unfinished basement. One corner of has water damage in the foundation that cause damage inside the house. There are windows with glass breakage. There are holes in some of the siding. No central air or heating system throughout the house. The heating system is old. Chimney needs repaired or replaced. Windows and doors that need replaced. I feel doubling the value is not appropriate at this time.

County assessor's recommendation:

Upon review, the property located at 203 W Beech Street needed to be updated. The front porch has been enclosed (see attached), no building permit found in our records. Upon visual inspection on 7/11/2014, siding appears to be vinyl and fairly new, front door appears to be new, roof appears to be new, no indication of central air due to window units observed, no broken windows or damaged siding noticed. My recommendation for 2014 value is 40,465.

County board action:

Protest reviewed. Motion by Williby, seconded by Henery to accept the county assessor's recommendation and increase the value of the house to 39,005 due to condition and quality; the land value to remain the same at 1,460; total land and building value 40,465. Those voting aye: Henery, Kerkman, Baker,

Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Kevin R. Klabenes - conference call
Protest:

Parcel 000399900
House is unlivable – pipes burst old part of house falling off foundation. Land in my area has not gone up 45% in value in 1 year.

County assessor's recommendation:

After inspection reduce value of buildings to 57,365 due to condition; no change in land value.

County board action:

Protest reviewed. Motion by Henery, seconded by Kerkman to accept the county assessor's recommendation and lower the building value to 57,365 due to condition and leave the land value at 663,510 due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Gary F. Borer appeared for protest
Protest:

Parcel 000420500
Close location of county approved wind towers on adjoining land has caused the property to devalue because of noise (excessive) and view.

County assessor's recommendation:

Remain at \$49,335 – land; 171,205 – buildings; total 220,540.

County board action:

Protest reviewed. Motion by Henery, seconded by Kerkman to add more trees to parcel and lower the land value to 48,470; building value to remain at 171,205; total land and building value 219,675. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Bonny J. San Hamel – Terry Held appeared
for protest

Protest:

Parcel 000336200

The assessor has increased by valuation by 50%. A cost of living increase of 1.5% and 2% for inflation is more appropriate. Not 50%. I received a onetime payment for installed wind turbine transmission lines which does not increase my property value. I have not sold any of the acreage so have not profited from any increase in value. Fifty percent is too much!

County assessor's recommendation:

Remain at 217,610.

County board action:

Protest reviewed. Motion by Henery, seconded by Baker to change from CRP to grass as per Mr. Held stating that this parcel is no longer in the CRP program but has been changed to grass and increase the land value to 202,990. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Danny G. and Joan M. Waldow - Danny
Waldow appeared for protest

Protest:

Parcel 000392200

My residence being in close proximity of the Wortman Feedlot has been devalued and has little or no resale value due to the conditions of dust, odor, flies and nitrate contamination of our water. My domestic wells (2) have nitrate readings of +40 ppm with NDEQ mont. wells with readings of as high as 140+ ppm within 500 feet of my residence. We have the house completely closed up a majority of the time from early spring

thru late fall. This property has been in our family since 1916 and the want to sell is a hardship due to prospective buyers unwillingness to assume these obstacles. I protested the CAFO permitting from the start with no avail which actions have made our residence unmarketable today. If you need verification of these nitrate readings I will have Upper Elkhorn NRD verify the proceeding figures. Thank you.

County assessor's recommendation:

My recommendation is to remain with current 2014 value of 35,210 – land; 95,170 – buildings; total 130,380.

County board action:

Protest reviewed. Nitrate levels presented. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change in value due to parcel is valued uniformly and proportionately with like properties within the market area; the board will look into the fact that the nitrate levels are high and see if any type of adjustment can be made at a later date. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Barton Koinzan and Ryan Koinzan
appeared for protest

Protest:

Parcel 000568900

No new improvements have been made and soil type is poor valentine sand.

County assessor's recommendation:

Stay at 566,140.

County board action:

Protest reviewed. Motion by Henery, seconded by Baker to adjust the land use due to mapping review and increase the land value to 572,717 due to land change from dry land acres to feedlot. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Barton Koinzan and Ryan Koinzan
appeared for protest

Protest:

Parcel 000565500

No new improvements have been made and soil type is poor valentine sand.

County assessor's recommendation:

Remain at 3,240.

County board action:

Protest reviewed. Motion by Kerkman, seconded by Williby to adjust the land use due to mapping review and lower land value to 2,575. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Barton Koinzan and Ryan Koinzan
appeared for protest

Protest:

Parcel 000571900

No new improvements have been made and soil type is poor valentine sand.

County assessor's recommendation:

Remain at 585,240.

County board action:

Protest reviewed. Motion by Williby, seconded by Henery to adjust the land use due to mapping review and lower land value to 550,850. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Barton Koinzan and Ryan Koinzan
appeared for protest

Parcel 000570500

<p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 1,694,515</p> <p>Protest reviewed. Motion by Henery, seconded by Baker to adjust the land use due to mapping review and lower land value to 1,693,275. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000568100</p> <p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 230,135.</p> <p>Protest reviewed. Motion by Williby, seconded by Baker to adjust the land use due to mapping review and lower land value to 219,185. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000572000</p> <p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 594,805.</p> <p>Protest reviewed. Motion by Henery, seconded by Baker to adjust the land use due to mapping review and lower land value to 572,905. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000572300</p> <p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 1,039,410.</p> <p>Protest reviewed. Motion by Kerkman, seconded by Baker to adjust the land use due to mapping review and lower land value to 1,030,725. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000572101</p> <p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 925,895.</p> <p>Protest reviewed. Motion by Henery, seconded by Kerkman to adjust the land use due to mapping review and lower land value to 924,350. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p>	<p>Parcel 000570400</p>

<p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 228,520.</p> <p>Protest reviewed. Motion by Williby, seconded by Henery to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000569000</p> <p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 37,935.</p> <p>Protest reviewed. Motion by Baker, seconded by Williby to adjust the land use due to mapping review and lower land value to 32,445. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Barton Koinzan and Ryan Koinzan appeared for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000572100</p> <p>No new improvements have been made and soil type is poor valentine sand.</p> <p>Remain at 910,240 – land; 178,735 – buildings; total 1,088,975.</p> <p>Protest reviewed. Motion by Kerkman, seconded by Baker to adjust the land use due to mapping review and lower land value to 899,165; no change to building value of 178,735; total land and building value 1,077,900. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>John L. Daly did not appear for protest</p> <p>Protest:</p> <p>County assessor's recommendation:</p> <p>County board action:</p>	<p>Parcel 000309400</p> <p>The dry farm land also has a shelter belt to trees which take up 4.76 acres according to the FSA office photo/map of the property. We feel that any increase in the value to the dry farm land be of equal proportion to the increase in value of the irrigated farm land adjacent to it. Per my figures a 45% increase to the value of 20-23-5 SE4 160.12 ac Grant Twsp should be \$501,910 for the full parcel and if you deduct the shelter belt 4.76 acres from the total the increase should be \$486,990. We request the change to the valuation be made.</p> <p>Remain at 637,185.</p> <p>Protest reviewed. Motion by Henery, seconded by Williby to accept the county assessor's recommendation of no change due to parcel is valued uniformly and proportionately with like properties within the market area. Those voting aye: Williby, Henery, Kerkman, Baker and Schwager. Nays none. Bolling and Brandt absent. Motion carried.</p>
<p>Charles R. Miller did not appear protest</p> <p>Protest:</p>	<p>Parcel 000413700</p> <p>In 2013 re-classed from grass and trees to recreational. This year raised to market? Most of 10 acres in trees and creek bottom</p>

County assessor's recommendation: Remain at 21,220.
County board action: Motion by Williby, seconded by Henery to change land use from recreational to pasture due to this parcel is rented for pasture and lower land value to 15,630. Those voting aye: Henery, Kerkman, Baker, Williby and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Charles R. Miller did not appear for protest
Protest: Parcel 000412900
2013 re-classed from grass and trees to recreational. This year raised to market? This parcel is all creek bottom, un-farmable, just trees.

County assessor's recommendation: Remain at 1,460.
County board action: Motion by Henery seconded by Kerkman to change land use from recreational to pasture due to this parcel is rented for pasture and lower land value to 1,030. Those voting aye: Kerkman, Baker, Williby, Henery and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Motion by Henery, seconded by Williby to adjourn as a County Board of Equalization. Those voting aye: Baker, Williby, Henery, Kerkman and Schwager. Nays none. Bolling and Brandt absent. Motion carried.

Meeting adjourned at 11:20 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: Jerald Schwager /s/

Chairman County Board of Equalization

Attest: Carolyn Pedersen /s/

Antelope County Clerk