

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

IN THE MATTER OF THE)	COUNTY NUMBER 2
EQUALIZATION OF ASSESSMENTS)	EVIDENCE IN THE MATTER OF
OF REAL PROPERTY WITHIN)	FINDINGS AND
ANTELOPE COUNTY, NEBRASKA,)	ORDER TO SHOW CAUSE,
FOR THE TAX YEAR 2006)	AND NOTICE OF HEARING

The Antelope County Assessors Office has prepared the following evidence in the matter of findings and order to show cause to illustrate why the value of commercial property in Neligh City, Antelope County should not be adjusted for the 2006 tax year.

The following data is true of commercial property in Neligh City, Antelope County:

Neligh Commercial Properties

148 TOTAL
131 IMPROVED
15 VACANT (no amenities)

Neligh Commercial Sales

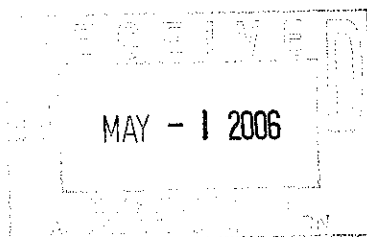
11 TOTAL
9 IMPROVED
2 VACANT (no amenities)

3 SUBSTANTIALLY IMPROVED:

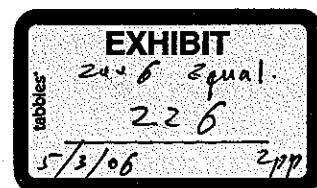
- 1) Parcel #45.00; Office Building; The building was completely remodeled and converted into a barber shop.
- 2) Parcel #408.00; Vacant Lot; Amenities were added, and a new building was constructed. Vacant lots lacking amenities are valued differently than improved lots.
- 3) Parcel #410.00; Vacant Lot; In addition to the development of the lot (addition of amenities), the lot suffered had previously from economic depreciation. The State Department of Roads refused to grant rights of Ingress and egress for years to the previous owner. The new owner (the City Attorney) was able to attain those rights, which allowed him to construct & operate a business there. Vacant lots lacking amenities are valued differently than improved lots.

Please refer to the attached:

- 1) Spreadsheets of all 11 sales organized by
 - a) Occupancy (the method this Assessor uses most widely in the valuation of commercial properties within a given market area),
 - b) Sale Date
 - c) Assessment/Sales Ratio
 - d) Sales Price
- 2) Property Record Cards for all 11 Properties in Neligh's Commercial Roster (33 pages).



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All of this evidence was provided to, and discussed with Derrick Niederklein, DPAT, prior to the hearing between TERC and DPAT on Monday, April 24th. However, Mr. Niederklein declined providing TERC with such information as to allow me to "spring it on TERC" during this show cause hearing between Antelope County and TERC. If the 3 substantially improved sales had been recoded, and therefore removed from the qualified roster, this hearing may have never happened, thus saving valuable time and resources of both Antelope County and TERC.

Thank you for your time and consideration in this matter.

SIGNED AND SEALED May 1, 2006



Julie A. Harrison

Julie A. Harrison
Antelope County Assessor

