

PROPERTY VALUATION PROTEST

All attachments to this protest must be filed in triplicate
Read all instructions on reverse side

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		COUNTY NAME	2007 25 PH: 05 9:00 FILED SIGNATURE OF CO. CLERK
NAME HARRY HAHN		MYRA JOHNSON KEARNY COUNTY CLERK	
STREET OR OTHER MAILING ADDRESS P.O. Box 1533		PROTEST NUMBER 26	
CITY, TOWN, OR POST OFFICE KEARNY	STATE NE	ZIP CODE 68848	HEARING DATE 7-13-07
TELEPHONE NUMBER (308) 236-6705			

1 **Parcel 10277.00 - Improvements on leased land only - Summerhaven Lake**

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
Statue 77-1374 Improvements on leased Public lands, Assesment, collection of tax does not apply to current land value, since my lease is on private land.	LAND 32,000⁰⁰	LAND - 0 -
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

2 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<i>2007- Reappraisal Study period only on private property</i>	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

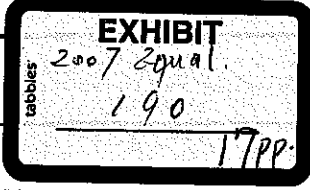
3 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE **Harry E. Hahn**
SIGNATURE OF PERSON FILING PROTEST



06-22-07
DATE

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

- All attachments to this protest must be filed in triplicate
- Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		COUNTY NAME	FILED
NAME CHILDS, RONNIE & JANET		PROTEST NUMBER 32	SIGNATURE OF CO. CLERK
STREET OR OTHER MAILING ADDRESS 103 SUMMERHAVEN LAKE		HEARING DATE 7-13-07	HEARING TIME 10:30
CITY, TOWN, OR POST OFFICE KEARNEY			
STATE NE		ZIP CODE 68847	
TELEPHONE NUMBER 308)237-4748	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY IMPROVEMENTS ON LEASED LAND ONLY - SUMMERHAVEN LAKE		
1	PARCEL 10272-0		

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
SEE ATTACHED	LAND 32,000	LAND 0
	IMPROVEMENTS 102,370	IMPROVEMENTS 124,035
	TOTAL 134,370	TOTAL 124,035
	PURCHASE DATE 4/1/90	PURCHASE DATE

2	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
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I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
- Believes statute says value should be assigned to land value.	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
----------	--

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
----------	--

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE *Ronnie C Childs* *Janet L Childs* *6/23/07*
SIGNATURE OF PERSON FILING PROTEST DATE

TO BE FILED WITH
YOUR COUNTY CLERK

REAL ESTATE VALUATION PROTEST

All attachments to this protest must be filed in triplicate
Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST			COUNTY NAME	FILED
James L. Thompson			Kearney	
STREET OR OTHER MAILING ADDRESS			PROTEST NUMBER	SIGNATURE OF CO. CLERK
105 Summer Haven Lake			45	
CITY, TOWN, OR POST OFFICE			HEARING DATE	HEARING TIME
Kearney			7-13-07	11:15
STATE			HEARING DATE	HEARING TIME
NE			7-13-07	11:15
ZIP CODE				
68847				
TELEPHONE NUMBER				
808 1234-6035				

1 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
10275.00 - Improvements on leased land only
Haven Lake - 105 Summer Haven Lake

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
Based on statute 77-1374, improvements on leased public land, the value of the lease shall be assessed to the owner of the improvements as real property. We are on "private" leased land which excludes from being taxed as "public" leased land holders	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	33,000.00	0
	108,310.00	108,310.00
	140,310.00	108,310.00
	9-15-99	9-15-99

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
1991 - 80,000 double taxation -	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE James L. Thompson DATE 06/27/2007
SIGNATURE OF PERSON FILING PROTEST

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

- All attachments to this protest must be filed in triplicate
- Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		COUNTY NAME	FILED
NAME - Michele + Dennis Hill		PROTEST NUMBER 53	SIGNATURE OF CO. CLERK JUN 29 FILE AM 1:30
STREET OR OTHER MAILING ADDRESS 9 Summer Haven Lake		Kearney County Clerk	HEARING DATE 7-19-07
CITY, TOWN, OR POST OFFICE Kearney			
STATE NE		HEARING TIME 1:30	
ZIP CODE 68847		PARCEL #	
TELEPHONE NUMBER (308) 293-4409	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY # 9 Paradise Cove Parcel # 10308.00 Summer Haven Lake Improvements on Leased Land only		

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
Neb. Rev. Stat. # 77-1374 specifically states "leased public lands". Summer Haven Lake is privately owned, therefore this statute does not pertain to our property and we should not have LAND/LH value.	LAND 32,000	LAND 0
	IMPROVEMENTS 111,610	IMPROVEMENTS 111,610
	TOTAL 143,610	TOTAL 111,610
	PURCHASE DATE 1/19/2004	PURCHASE DATE 1/19/2004

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
New Valuation	LAND	LAND
	IMPROVEMENTS 89755	IMPROVEMENTS
	TOTAL 32000	TOTAL
	PURCHASE DATE # 121,755	PURCHASE DATE

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE Michele Hill SIGNATURE OF PERSON FILING PROTEST 6/27/07 DATE

TO BE FILED
WITH REGISTER
OF DEEDS

Real Estate Transfer Statement

• Read instructions on reverse side

FORM
521

THE DEED WILL NOT BE RECORDED UNLESS THIS STATEMENT IS SIGNED AND LINES 1-25 ARE ACCURATELY COMPLETED

1 County Name Kearney	2 County Number 50	3 Date of Sale Mo. 01 Day 19 Yr. 04	4 Date of Deed Mo. 01 Day 19 Yr. 04
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Sally M. Vifquain Street or Other Mailing Address 1678 Broadview Drive 235 Holdrege St A-6 City Lincoln, NE State NE Zip Code 68505 Telephone Number		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Dennis & Michelle Hill Street or Other Mailing Address #9 Summerhaven Lake City Kearney, NE State NE Zip Code 68847 Telephone Number (308)	

7 PROPERTY CLASSIFICATION NUMBER. Check one box in categories A and B. Check C also if property is mobile home.

(A) Status	(B) Property Type	(C)
(1) <input type="checkbox"/> Improved (2) <input type="checkbox"/> Unimproved (3) <input checked="" type="checkbox"/> ROLL	(1) <input checked="" type="checkbox"/> Single Family (2) <input type="checkbox"/> Multi-Family (3) <input type="checkbox"/> Commercial (4) <input type="checkbox"/> Industrial (5) <input type="checkbox"/> Agricultural (6) <input type="checkbox"/> Recreational (7) <input type="checkbox"/> Mineral Interests-Nonproducing	(8) <input type="checkbox"/> Mineral Interests-Producing (9) <input type="checkbox"/> State Assessed (10) <input type="checkbox"/> Exempt (11) <input type="checkbox"/> Mobile Home

8 Type of Deed

<input type="checkbox"/> Warranty	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Cemetery
<input type="checkbox"/> Quit Claim	<input type="checkbox"/> Conservator	<input type="checkbox"/> Partition	<input type="checkbox"/> Trust	<input type="checkbox"/> Other

10 Type of Transfer

Sale Auction Gift Exchange Foreclosure Satisfaction of Contract Life Estate Other (explain) **Bill of Sale**

11 Ownership Transferred in Full (if No, explain division) **12 Was real estate purchased for same use? (if No, state intended use)**

YES NO YES NO

13 Was sale between relatives? (If Yes, check appropriate box)

YES NO

Spouse Parents and Child Family Corporation or Partnership
 Grandparents and Grandchild Brothers and Sisters Aunt or Uncle to Niece or Nephew Other

14 If the real estate was transferred for nominal consideration, what is the current market value? **15 Was mortgage assumed? If Yes, state amount and interest rate.**

\$ _____ YES NO \$ _____ %

16 Does this conveyance divide a current parcel of land? **17 Was sale through a real estate agent? (if Yes, name of agent)**

YES NO YES NO **Gateway Realty**

18 Address of Property **19 Name and Address of Person to Whom Tax Statement Should be Sent**

#9 Summerhaven Lake **Dennis & Michelle Hill**
Kearney, NE 68847 **#9 Summerhaven Lake**
Kearney, NE 68847

20 Legal Description

See Attached

21 If agricultural, list total number of acres _____

22 Total purchase price, including any liabilities assumed **23** \$ **104750.00**

23 Was nonreal property included in purchase? YES NO (if Yes, enter amount and attach itemized list) **23** \$ _____

24 Adjusted purchase price paid for real estate (line 22 minus line 23) **24** \$ **104750.00**

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

25 **Dennis & Michelle Hill** **303 (308) 541-3026**
Print or Type Name of Grantee or Authorized Representative Telephone Number

sign here *Dennis Hill Michelle Hill* **Grantee** **01/19/2004**
Signature of Grantee or Authorized Representative Title Date

REGISTER OF DEEDS' USE ONLY				FOR NDR USE ONLY
26 Date Deed Recorded Mo. 01 Day 19 Year 2004	27 Value of Stamp or Exempt Number 8375	28 Deed Book 177	29 Deed Page 110	30

Nebraska Department of Property Assessment & Taxation Form No. 2-146-67 Rev. 12-00 Supersedes 2-146-67 Rev. 9-94 Authorized by Sections 76-214, 77-1327, R.A.S. 1943

NEBRASKA DEPARTMENT OF REVENUE — White Copy **COUNTY ASSESSOR** — Canary and Pink Copies **GRANTEE** — Goldenrod Copy

printed with soy ink on recycled paper

PROPERTY VALUATION PROTEST

TO BE FILED WITH
YOUR COUNTY CLERK

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Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		COUNTY NAME	FILED
NAME <i>Greg Seiler</i>		PROTEST NUMBER <i>56</i>	SIGNATURE OF CO. CLERK
STREET OR OTHER MAILING ADDRESS <i>32 Summerhaven Lake</i>		HEARING DATE <i>7-19-07</i>	HEARING TIME <i>11:00</i>
CITY, TOWN, OR POST OFFICE <i>Kearney</i>	STATE <i>NE</i>	ZIP CODE <i>68847</i>	
TELEPHONE NUMBER <i>(308) 237-3626</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <i>Improvements on leased land ONLY - Summerhaven Lake</i>		
<i>1</i>	<i>10274</i>		

HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<i>I believe the appraisal of the lease hold is excessive. The value exceeds comparable land at the lake that is owned. Also, statutes cited only apply to public property. 77-1274, 77-1375, 77-1376, 77-103</i>	LAND <i>32,000</i>	LAND <i>0</i>
	IMPROVEMENTS Building <i>94,940</i>	IMPROVEMENTS Building <i>94,940</i>
	TOTAL	TOTAL
	PURCHASE DATE <i>May 1996</i>	PURCHASE DATE <i>7</i>
<i>2</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<i>Purchase 1996 - 69,000 Including Boat</i>	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
<i>3</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
<i>4</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
<i>5</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

SIGN HERE *Greg Seiler* SIGNATURE OF PERSON FILING PROTEST *7/2/07* DATE

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

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Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST			COUNTY NAME	FILED
NAME VILLARS, CHARLENE ETAL			PROTEST NUMBER 57	SIGNATURE OF CO. CLERK
STREET OR OTHER MAILING ADDRESS 1637 NORTH BROWN			HEARING DATE 7-19-07	HEARING TIME 2:15
CITY, TOWN, OR POST OFFICE MINDEN	STATE NE	ZIP CODE 68959		
TELEPHONE NUMBER (308) 832-1402				

1	10809	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY IMPROVEMENTS ON LEASED LAND ONLY
#16 PARADISE COVE SUMMERHAVEN LAKE		

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON WE DO NOT OWN THE LAND. WE LEASE THE LOT FOR \$2000/YR. WE BELIEVE THE CURRENT LAND VALUE SHOULD BE 0 LIKE 2006.	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND 3200	LAND 0
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

2		REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
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I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON 68290 - TL current 32000 - Leasehold 36290 - Improvement.	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3		REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
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I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4		REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
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I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE Charlene Villars 7-2-07
SIGNATURE OF PERSON FILING PROTEST DATE

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST

NAME <i>Barbara A Philips</i>		COUNTY NAME <i>Kearney</i>	FILED
STREET OR OTHER MAILING ADDRESS <i>#90 Summer Haven</i>		PROTEST NUMBER <i>60</i>	SIGNATURE OF CO. CLERK
CITY, TOWN, OR POST OFFICE <i>Kearney, NE</i>	STATE <i>NE</i>	ZIP CODE <i>68847</i>	
TELEPHONE NUMBER <i>(308) 234-6648</i>		HEARING DATE <i>7-19-07</i>	HEARING TIME <i>3:00</i>
REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <i>Parcel 10289.00 #90 Surfside - Summer Haven Lake</i>			

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<i>#77-1374 Improvements on leased land public lands; collection of tax</i>	LAND <i>- 0 -</i>	LAND <i>32,000</i>
	IMPROVEMENTS <i>53,775</i>	IMPROVEMENTS <i>83,215</i>
	TOTAL <i>53,775</i>	TOTAL <i>115,215</i>
	PURCHASE DATE	PURCHASE DATE

2 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<i>Satisfied</i>	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE *Barbara A Philips* *7-2-07*
SIGNATURE OF PERSON FILING PROTEST DATE

TO BE FILED WITH REGISTER OF DEEDS

Real Estate Transfer Statement

This Statement is Confidential — for Tax Officials Only

FORM 521

THE DEED WILL NOT BE RECORDED UNLESS THIS STATEMENT IS SIGNED AND LINES 1-25 ARE ACCURATELY COMPLETED

1 County Name Kearney	2 County Number 50	3 Date of Sale Mo. 03 Day 24 Yr. 01	4 Date of Deed Mo. 03 Day 24 Yr. 01
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Barbara A. Philips, P.R. for Estate of Allen R. Philips, Dec'd Street or Other Mailing Address #90 Summerhaven Lake City Kearney State NE Zip Code 68847 Telephone Number (308) 234-6648		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Barbara A. Philips Street or Other Mailing Address #90 Summerhaven Lake City Kearney State NE Zip Code 68847 Telephone Number 308,234-6648	

7 PROPERTY CLASSIFICATION NUMBER. Check one box in categories A and B. Check C also if property is mobile home.

(A) Status	(B) Property Type	(C)
(1) <input type="checkbox"/> Improved (2) <input type="checkbox"/> Unimproved (3) <input checked="" type="checkbox"/> IOLL	(1) <input checked="" type="checkbox"/> Single Family (2) <input type="checkbox"/> Multi-Family (3) <input type="checkbox"/> Commercial (4) <input type="checkbox"/> Industrial (5) <input type="checkbox"/> Agricultural (6) <input type="checkbox"/> Recreational (7) <input type="checkbox"/> Mineral Interests-Nonproducing (8) <input type="checkbox"/> Mineral Interests-Producing (9) <input type="checkbox"/> State Assessed (10) <input type="checkbox"/> Exempt	(1) <input type="checkbox"/> Mobile Home

8 Type of Deed

<input type="checkbox"/> Warranty	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Cemetery of	<input checked="" type="checkbox"/> Other Distr
<input type="checkbox"/> Quit Claim	<input type="checkbox"/> Conservator	<input type="checkbox"/> Partition	<input type="checkbox"/> Trust		

10 Type of Transfer

<input type="checkbox"/> Sale	<input type="checkbox"/> Auction	<input type="checkbox"/> Gift	<input type="checkbox"/> Exchange	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Satisfaction of Contract	<input type="checkbox"/> Life Estate	<input checked="" type="checkbox"/> Other (explain) Estate Distribution per will
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11 Ownership Transferred in Full (if No, explain division) YES NO

12 Was real estate purchased for same use? (if No, state intended use) YES NO

13 Was sale between relatives? (if Yes, check appropriate box)

YES NO

Spouse of Decedent Parents and Child Family Corporation or Partnership

Grandparents and Grandchild Brothers and Sisters Aunt or Uncle to Niece or Nephew Other

14 If the real estate was transferred for nominal consideration, what is the current market value? **\$77,000.00**

15 Was mortgage assumed? If Yes, state amount and interest rate. YES NO

16 Does this conveyance divide a current parcel of land? YES NO

17 Was sale through a real estate agent? (if Yes, name of agent) YES NO

18 Address of Property
**#90 Summerhaven Lake
Kearney, NE**

19 Name and Address of Person to Whom Tax Statement Should be Sent
**Barbara A. Philips
#90 Summerhaven Lake
Kearney, NE 68847**

20 Legal Description **Lot 90 Surfside Cove, in Government Lot 8 in Section 14, Township 8 North, Range 15 West of the 6th P.M., Kearney County, Nebraska, & part of the Northeast Quarter of the Northeast Quarter, and of Lot 4, and Lot 3, in Section 23 of said Township, Kearney County, Nebraska, incl. all dwellings, buildings, structures and/or improvements of any type or nature whatsoever located thereon and further together with any and all appurtenances thereto belonging.**

21 If agricultural, list total number of acres

22 Total purchase price, including any liabilities assumed	Exempt	22	\$	0	00
23 Was nonreal property included in purchase? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO (if Yes, enter amount and attach itemized list)		23	\$	0	00
24 Adjusted purchase price paid for real estate (line 22 minus line 23)		24	\$	0	00

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true and correct, and that I am duly authorized to sign this statement.

25 **Barbara A. Philips**
Print or Type Name of Grantee or Authorized Representative

Grantee
Title

308-234-6648
Telephone Number

03/24/01
Date

REGISTER OF DEEDS' USE ONLY			FOR NDR USE ONLY	
26 Date Deed Recorded Mo. 3 Day 30 Yr. 2001	27 Value of Stamp or Exempt Number \$ EXEMPT #15	28 Deed Book 158	29 Deed Page 055	30

Nebraska Department of Revenue Form No. 2-146-67 Rev. 9-94
Supersedes 2-146-67 Rev. 11-92

Authorized by Sections 76-214, 77-1327, R.R.S. 1943

NEBRASKA DEPARTMENT OF REVENUE — White Copy COUNTY ASSESSOR — Canary and Pink Copies GRANTEE — Goldenrod Copy

TO BE FILED WITH
YOUR COUNTY CLERK

• All attachments to this protest must be filed in triplicate
• Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		COUNTY NAME	FILED
ROSS WOODS		KEARNEY	
STREET OR OTHER MAILING ADDRESS		PROTEST NUMBER	SIGNATURE OF CO. CLERK
1401 2 ND AVENUE		19	
CITY, TOWN, OR POST OFFICE		STATE	ZIP CODE
KEARNEY		NE	68347
TELEPHONE NUMBER		HEARING DATE	HEARING TIME
0081237-3153		7-12-07	3:45

1	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	MYRA JOHNSON KEARNEY COUNTY
	TR NE 1/4 LYING ALONG SOUTH SHORE DRIVE 23-8-15 NEWARK	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION	REQUESTED VALUATION
No Justification for the INCREASE -	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	29,230	12,230
	147,480	90,215
	176,710	102,505
	1998	

2	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
	No Change

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
- No Comments - - Septic Systems - - Own Lot not lease - - Problem getting loans -	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
---	--

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
---	--

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE  DATE 6-20-07

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST			COUNTY NAME	FILED
Larry Harrington			Kearney	
STREET OR OTHER MAILING ADDRESS			PROTEST NUMBER	SIGNATURE OF CO. CLERK
36 Summer Haven Lake			20	2007 JUN 22
CITY, TOWN, OR POST OFFICE			STATE	ZIP CODE
Kearney			Ne.	68847
TELEPHONE NUMBER			HEARING DATE	HEARING TIME
(308) 236-5902			7-12-07	4:00

1 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
1981 Riqua Mobile Home Lot # 36
Model H 504 B 28' x 48' approx. w/ lease/land - Summer Haven

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION	REQUESTED VALUATION
This is an older low quality mobile home needing roof, window & floor repair. It is just not sellable or worth \$32,455 - As you assess it at. 32,000	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	3-18-1992	

2 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
84,455-

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
Comparable New 34,000 13,900- 32,900	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE Larry Harrington DATE 6-22-07
SIGNATURE OF PERSON FILING PROTEST

TO BE FILED WITH
YOUR COUNTY CLERK

All attachments to this protest must be filed in triplicate
Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST

NAME Toni Brooks		COUNTY NAME Kearney	FILED
STREET OR OTHER MAILING ADDRESS #6 Summerhaven Lake		PROTEST NUMBER 66	SIGNATURE OF CO. CLERK
CITY, TOWN OR POST OFFICE Kearney	STATE NE.	ZIP CODE 68847	
TELEPHONE NUMBER 308 233-5505	HEARING DATE 7-19-07		HEARING TIME 4:30

1 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY
**Parcel 10271.00 Improvements on leased Land Only
Summer Haven Lake**

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
Statute 77-1374 Improvements on leased "Public" lands - assessment & collection of tax does not apply to current land value, since my lease is on private land.	LAND 32,000	LAND 0
	IMPROVEMENTS 15,675.0	IMPROVEMENTS 124,155
	TOTAL 188,750	TOTAL 124,155
	PURCHASE DATE	PURCHASE DATE

2 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE *Toni Brooks* SIGNATURE OF PERSON FILING PROTEST 6/25/07 DATE

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

- All attachments to this protest must be filed in triplicate
- Read all instructions on reverse side

FORM 45

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST

NAME <i>Oyland & Joanne Kotil</i>		COUNTY NAME	FILED
STREET OR OTHER MAILING ADDRESS <i>P.O. Box 1233 78 Summer Haven Lake</i>		PROTEST NUMBER <i>67</i>	SIGNATURE OF COUNTY CLERK
CITY, TOWN, OR POST OFFICE <i>Kearney</i>		STATE <i>NE</i>	ZIP CODE <i>68847</i>
TELEPHONE NUMBER <i>(308) 234-1245</i>	HEARING DATE <i>7-19-07</i>		HEARING TIME <i>1:45</i>

1	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <i>1027900 IMPROVEMENTS</i>
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I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON <i>Statute 27-1374 IMPROVEMENT ON LEASED PUBLIC LAND'S ASSESSMENT COLLECTION OF TAX DOES NOT APPLY TO CURRENT LAND VALUE SINCE MY LEASE IS ON PRIVATE LAND</i>	CURRENT VALUATION 20 LAND <i>10279.00</i>	REQUESTED VALUATION LAND <i>0</i>
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	2 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20 LAND	REQUESTED VALUATION LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	3 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20 LAND	REQUESTED VALUATION LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	4 REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20 LAND	REQUESTED VALUATION LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

SIGN HERE *Oyland Kotil* DATE *06-26-07*
SIGNATURE OF PERSON FILING PROTEST

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

- All attachments to this protest must be filed in triplicate
- Read all instructions on reverse side

FORM 422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST

NAME: NICKEL, DWANE 1/2 Dave Nickel
 STREET OR OTHER MAILING ADDRESS: 2019 27 Road
 CITY, TOWN, OR POST OFFICE: Keeney STATE: NE ZIP CODE: 68847
 TELEPHONE NUMBER: 308 234-5528

COUNTY NAME	FILED
PROTEST NUMBER <u>72</u>	SIGNATURE OF CO. CLERK <u>JUL - 2007</u>
HEARING DATE <u>7-19-07</u>	HEARING TIME <u>5:45</u>

1 Parcel 10287 Improvements on Leased Land Only #11 Paradise Cove Summer Haven Lake

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<u>statute 77-1374 applies only to public land - NOT Private land</u>	LAND <u>32,000</u>	LAND <u>0</u>
	IMPROVEMENTS <u>50,045</u>	IMPROVEMENTS <u>50,045</u>
	TOTAL <u>82,045</u>	TOTAL <u>50,045</u>
	PURCHASE DATE	PURCHASE DATE

2 [REDACTED] REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

3 [REDACTED] REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

4 [REDACTED] REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE

SIGN HERE: Dave Nickel DATE: 6-29-07
 SIGNATURE OF PERSON FILING PROTEST

PROPERTY VALUATION PROTEST

- All attachments to this protest must be filed in triplicate
- Read all instructions on reverse side

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST			COUNTY NAME	FILE #
NAME <i>Debra Cruise</i>			<i>Kearney</i>	<i>2007</i>
STREET OR OTHER MAILING ADDRESS <i>106 Summerhaven Lake</i>			PROTEST NUMBER	SIGNATURE OF CO. CLERK
<i>Kearney</i>			<i>#81</i>	<i>FILED</i>
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	HEARING DATE	HEARING TIME
<i>Kearney</i>	<i>NE</i>	<i>68847</i>	<i>7-20-07</i>	<i>9:10 AM</i>
TELEPHONE NUMBER <i>(308) 440-7070</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY			
<i>1</i>	<i>10283.00</i>			

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
The laws do not state that it is lawful to charge us property tax on land that is owned by someone else. Also you can't charge 2 parties for taxes on the same property.	LAND <i>32000</i>	LAND <i>-0-</i>
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE <i>(don't own)</i>	PURCHASE DATE
	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	
<i>2</i>	<i>See Attached sheet</i>	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<i>Lease payment - 180000</i> <i>20x24 home</i> <i>4 years</i>	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL <i>68515 current value</i> <i>32000 - lease hold</i> <i>100515 Total</i>	TOTAL
	PURCHASE DATE	PURCHASE DATE
	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	
<i>3</i>		

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY		
<i>4</i>		

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
	LAND	LAND
	IMPROVEMENTS	IMPROVEMENTS
	TOTAL	TOTAL
	PURCHASE DATE	PURCHASE DATE
REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY		

SIGN HERE *Debra K. Cruise* *7-2-07*
SIGNATURE OF PERSON FILING PROTEST DATE

PROPERTY VALUATION PROTEST—FORM 422 ATTACHMENT

FROM DEBRA CRUISE -106 SUMMER HAVEN LAKE

PARCEL # 10283

THIS IS A PROTEST TO MY RECENT TAX EVALUATION

I am referring information from Statute 77-1374 which contains "Improvements on leased PUBLIC lands: assessment: collection of taxes

All property at SHL is "private ownership" in some form—may it be the lake owner—or the lease holder of his private property. There is no public property such as state recreation area or park. Anyone who attempts to camp or boat here is breaking the laws as it is stated when you approach the lake.

I feel the 32,000 additional tax for Lot #106 SHL is unfounded and unfair and I should not be responsible as we only lease the land and do not own it. Thus that is why I am filing this protest against it.

Respectfully submitted,

Debra K. Cruise
Debra K. Cruise
308-440-7070

P.S.—My husband and I are away from home on business 90% of the time so we will need sufficient time to arrange to be present for our hearing. Thank you.

MARY A. JOHNSON
CLERK
KENNEDY COUNTY

2007 JUL -3 AM 9:22

FILED

From: "David H. Hahn" <david@newdigitalgroup.com>
To: Harry E Hahn <hhahnret@juno.com>
Date: Mon, 18 Jun 2007 20:46:20 -0500
Subject: the statute

FILED
2007 JUN 13 AM 9:10
SARPY COUNTY CLERK

77-1374. Improvements on leased public lands; assessment; collection of tax

Improvements on leased public lands shall be assessed, together with the value of the lease, to the owner of the improvements as real property. On or before March 1, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements shall file with the county assessor an assessment application on a form prescribed by the Property Tax Administrator. The taxes imposed on the improvements shall be collected in the same manner as in all other cases of collection of taxes on real property.

HISTORY: Laws 1903, c. 73, § 35, p. 396; R.S.1913, § 6320; C.S.1922, § 5921; C.S.1929, § 77-1408; R.S.1943, § 77-1209; Laws 1963, c. 447, § 1, p. 1471; Laws 1974, LB 969, § 1; Laws 1987, LB 508, § 30; R.S.1943, (1990), § 77-1209; Laws 1992, LB 1063, § 111; Laws 1992, Second Spec. Sess., LB 1, § 84; Laws 1997, LB 270, § 82.

JUDICIAL DECISIONS

ANALYSIS

Leased public lands

Lessee

Owner

LEASED PUBLIC LANDS

The term "leased public lands", for purposes of taxation, means lands belonging to the public, which have been leased as authorized by law. Offutt Hous. Co. v. County of Sarpy, 160 Neb. 320, 70 N.W.2d 382 (1955), aff'd, 351 U.S. 253, 76 S. Ct. 814, 100 L. Ed. 1151 (1956).

LESSEE

Lessee plaintiff's interest in the housing units and fixtures as owner thereof was and is taxable as personal property, together with the value of plaintiff's lease, as provided by this section, and all other personal property belonging to plaintiff corporation and located and used by it in the project by virtue of plaintiff lessee's interest was a part thereof, and could acquire no greater rights of exemption. Offutt Hous. Co. v. County of Sarpy, 160 Neb. 320, 70 N.W.2d 382 (1955), aff'd, 351 U.S. 253, 76 S. Ct. 814, 100 L. Ed. 1151 (1956).

OWNER

The improvements at the port facilities attempted to be taxed as personal property here were owned by the city of Omaha, and Sioux City and barge lines company was not the "owner" of such improvements within the meaning of this section despite the long-term lease and management agreement. The improvements were under the control and supervision of the dock board of the city of Omaha and were the property of the city. As such property, it was exempt from taxation under the provisions of Neb. Const., art. 8, § 2. Sioux City & New Orleans Barge Lines v. Board of Equalization, 186 Neb. 690, 185 N.W.2d 866 (1971).

The words "owner of such improvements", for purposes of taxation, include any lessee who has the dominion or control thereover for his own use and profit during the useful life thereof. Offutt Hous. Co. v. County of Sarpy, 160 Neb. 320, 70 N.W.2d 382 (1955), aff'd, 351 U.S. 253, 76 S. Ct. 814, 100 L. Ed. 1151 (1956).

USER NOTE: For more generally applicable notes, see notes under the first section of this heading.