

Property Valuation Protest

and Report of County Board of Equalization Action

File with the County Clerk (See Instructions)

County Name Kearney

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name <u>Martine & Larry Rustie</u>		<u>11</u>	_____ 20__
Street or Other Mailing Address <u>476 W Rd.</u>		Protested Valuation 20__	Requested Valuation
City, Town, or Post Office <u>Kearney</u>		Land \$ <u>219,730</u>	Land \$ <u>114,501</u>
State <u>NE</u>	Zip Code <u>68845</u>	Buildings \$ <u>12,850</u>	Buildings \$ <u>12,850</u>
Property Identification Number <u>0003817.02</u>	Phone Number <u>308-234-3924</u>	Total Land and Buildings \$	Total Land and Buildings \$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description <u>Treat in Gov. Lot 1 Section 22 Acctation Township 08 28-16 Blaine Range 10 66.43 A.C. Acres 65.910</u>		Personal Property \$ <u>232,580</u>	Personal Property \$ <u>127,351</u>
		Reasons for requested valuation change (Attach additional pages if needed.) <u>Property Val. is not comparable to adjacent properties. See attached sheet for Proof.</u>	

sign here

Signature of Person Filing Protest
Larry Rustie

Date
6-14-2015

County Assessor's Recommendation	Referee's Recommendation (if applicable)

Decision of County Board of Equalization for Assessment Year 20__	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Signature of County Board Chairperson _____ Date _____

County Clerk Certification		
Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20__.

Signature of County Clerk _____ Date _____

2015 JUL 15 AM 8:47
 MARY R. JOHNSON
 KEARNEY COUNTY CLERK

JUL 27 2015

EXHIBIT
 2015 Equal.
 176
 3/PP

176:1

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

*Larry & Marlene Kuskie			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS 476 W Road			PROTEST DATE June 15, 2015	PROTEST NUMBER 11
CITY, TOWN, OR POST OFFICE Kearney	STATE NE	ZIP CODE 68845	HEARING DATE July 7, 2015	HEARING TIME 2:00 p.m.

1 ID # 2817.02

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	LAND	BASIS FOR ACTION TAKEN <i>Lowering Assesmt to 2014 value</i>	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	
	219,730		81,795	
	12,850		12,850	
	232,580		94,645	

2 ID #

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

3 ID #

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

4 ID #

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Signature of County Board Chairperson: *Robert A. Stunka* Date: *6/16/2015*

County Clerk Certification

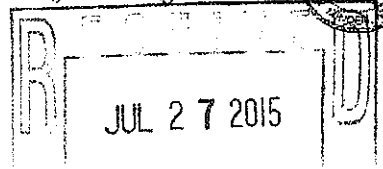
Date Protest was Heard <i>July 7, 2015</i>	Date of Decision <i>July 16, 2015</i>	Date Notice of Decision Mailed to Protestor <i>July 21, 2015</i>
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This undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____ 20____.

Signature of County Clerk: *Mary Johnson, Kearney County Clerk* Date: *July 17, 2015*



Authorized by Neb. Rev. Stat. §77-1502



176:2

Property Valuation Protest

**Larry Kuskie
476 W Road
Kearney, NE 68845
June 2015**

FILED
 2015 JUN 15 AM 8:47
 MYRA JOHNSON
 KEARNEY COUNTY CLERK

Percent of Increase from 2014 to 2015

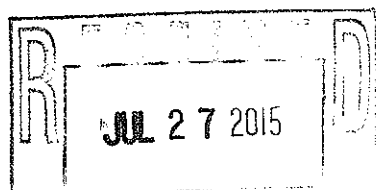
	2014	2015	% of Increase
Kuskie	\$81,795.00	\$219,730.00	1.68% increase
Brandt	\$92,875.00	\$318,420.00	2.42%
Platte River Recovery	\$202,170.00	\$202,170.00	0.00%
Hansen (E of bridge)	\$194,030.00	\$200,270.00	0.15%
Broadfoot (Buffalo)	\$247,005.00	\$308,815.00	0.25%
Marshall	\$413,345.00	\$476,675	0.15%

Assessed Value Per Acre

	2015 Value	Acres	Value/Acre
Kuskie	\$219,730.00	64.91	\$3,385.14
Brandt	\$318,420.00	106.14	\$3,000.00
Platte River Recovery	\$202,170.00	133.72	\$1,511.89
Hansen (E of bridge)	\$300,270.00	119.29	\$2,517.14
Broadfoot (Buffalo)	\$308,815.00	207.87	\$1,485.61
Marshall	\$476,675.00	309.53	\$1,539.96

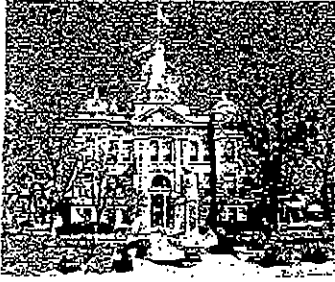
- 1. Average per acre for the last four Landowners \$1763.65
- 2. Average per acre for the last five Landowners \$2,010.92
- 2015 Average per acre for Kuskie \$3,385.65

Requesting re-evaluation of \$1764 per acre for 2015



176:3

Kearney County Board of Supervisors



P. O. Box 339
Minden, NE 68959-0339
phone 308/832-2723
fax 308/832-2729

Chairman

Richard A. Schwenka
District No. 1
Minden, Nebraska

Board Members

Ross W. Bruning
District No. 2
Minden, Nebraska

Robert M. Swanson
District No. 3
Wilcox, Nebraska

Larry E. Landstrom
District No. 4
Axtell, Nebraska

Roy John Nelson
District No. 5
Minden, Nebraska

William F. Pittner
District No. 6
Minden, Nebraska

Wayne R. Anderson
District No. 7
Minden, Nebraska

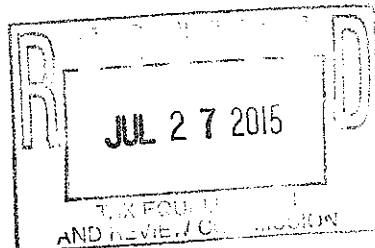
June 15, 2015

Dear Mr. Kuskie,

Your property valuation protest was timely filed on June 15, 2015. An appointment with the Kearney County Board of Equalization has been scheduled for you on July 7, 2015 at 2:00 p.m.

Sincerely,

Roy John Nelson, Chairman
Kearney County Board of Equalization



176:4

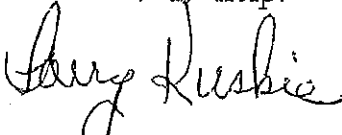
July 7, 2015

Kearney County Assessor
Box 207
424 N Colorado
Minden, NE 68959

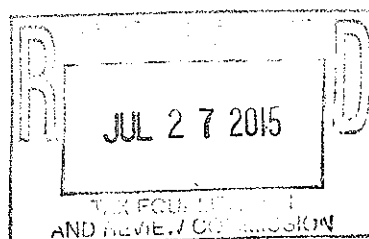
Dear Assessor:

Please share this information with the Board of Equalization before they vote on our property. I had used the wrong numbers for the Platte River Recovery in my protest thus my diagram was not accurate. I have replaced the numbers for the Platte River Recovery with the numbers you gave me at your meeting. The numbers on the diagram I am sending you show the changes the Platte River Recovery and still demonstrate that I am being valuated to high on the accretion land we are protesting.

Thanks for the help.



Larry Kuskie



176:5

Property Valuation Protest

Larry Kuskie

476 W Road

Kearney, NE 68845

June 2015

Percent of Increase from 2014 to 2015

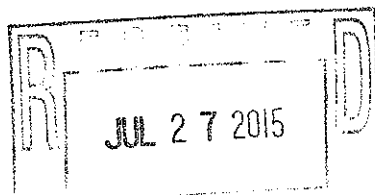
	2014	2015	% of Increase
Kuskie	\$81,795.00	\$219,730.00	1.68% increase
Brandt	\$92,875.00	\$318,420.00	2.42%
Platte River Recovery		\$692,470.00	
Hansen (E of bridge)	\$194,030.00	\$200,270.00	0.15%
Broadfoot (Buffalo)	\$247,005.00	\$308,815.00	0.25%
Marshall	\$413,345.00	\$476,675.00	0.15%

Assessed Value Per Acre

	2015 Value	Acres	Value/Acre
Kuskie	\$219,730.00	64.91	\$3,385.14
Brandt	\$318,420.00	106.14	\$3,000.00
Platte River Recovery	\$692,470.00	240.86	\$2,874.78
Hansen (E of bridge)	\$300,270.00	119.29	\$2,517.14
Broadfoot (Buffalo)	\$308,815.00	207.87	\$1,485.61
Marshall	\$476,675.00	309.53	\$1,539.96

- 1. Average per acre for the last four Landowners \$2104.37
- 2. Average per acre for the last five Landowners \$2283.50
- 2015 Average per acre for Kuskie \$3,385.65

Requesting re-evaluation of \$1764 per acre for 2015



176:6

7-7-15 @ 3:40

Property Valuation Protest

and Report of County Board of Equalization Action

FORM
422

File with the
County Clerk
(See Instructions)

County Name **Kearney**

Name and Mailing Address of Person Filing Protest			Protest Number	Filed
Name Ganz, Kathleen L.			35	6-29 20 15
Street or Other Mailing Address 22 Hillcrest Drive			Protested Valuation 20	Requested Valuation
City, Town, or Post Office Kearney			Land \$ 582,750	Land \$ 348,065
State NE	Zip Code 68845		Buildings \$ 3,230	Buildings \$ 3,230
Property Identification Number 0003736.00	Phone Number 308-237-5146		Total Land and Buildings \$ 585,980	Total Land and Buildings \$ 351,295
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description Lot 1 and East Half Southeast 1/4, 9-8-13, Kearney County, Nebraska			Personal Property \$	Personal Property \$
Reasons for requested valuation change (Attach additional pages if needed.) The proposed "Current Value" for 2015 exceeds the Actual Fair Market Value of the property.				

sign here

Signature of Person Filing Protest

James P. Ganz, Jr.

6-25-15
Date

County Assessor's Recommendation	Referee's Recommendation (if applicable)
----------------------------------	--

FILED
JUN 29 AM 10:21
MARA JOHNSON
CLERK
KEARNEY COUNTY, NE

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

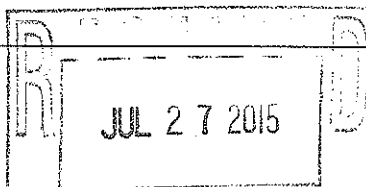
Signature of County Board Chairperson _____ Date _____

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk _____ Date _____



176:7

GANZ LAW OFFICES, P.C.
A LIMITED LIABILITY ORGANIZATION

ATTORNEYS AT LAW

JAMES R. GANZ, JR.
EMAIL: jganzjr@frontiernet.net

JAMES R. GANZ (1924-2015)

319 WEST 11TH STREET
P. O. BOX 895
KEARNEY, NE 68848-0895
TEL: 308-237-5146
FAX: 308-234-5399
WEBSITE: ganztitleandlaw.com

June 25, 2015

Myra Johnson
Kearney County Clerk
PO Box 339
Minden, NE 68959

FILED
2015 JUN 29 AM 10:21
MYRA JOHNSON
KEARNEY COUNTY CLERK

RE: Property Valuation Protests
I.D. #s: 0003736.00, 0003737.00, 0003736.10

Dear Ms. Johnson:

Please find enclosed three protests for the above abutting farm ground tracts in the same section, namely 9-8-13. By filing these together, we hope that the hearings for all three protests could be scheduled at the same time. Our expert for these three protests will not be available for testimony until after July 14th, so we would ask that the hearings on these three protests be scheduled after that date.

Also enclosed is a copy of this letter. We would ask that you date stamp as received by your office and return the stamped copy to our offices in the enclosed return envelope.

Thank you very much and please let me know if you have any questions.

Sincerely,



Gantz Law Offices, P.C., L.L.O.

Enclosures (three protests)
cc: Jerry Grossart
John Payne
Brad and Nancy Widdowson
Kathleen Ganz

RECEIVED
JUL 27 2015
AND REVIEW / CONFIRMATION

176:8

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME Kathleen L. Ganz			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS 22 Hillcrest Drive			PROTEST DATE June 29, 2015	PROTEST NUMBER 35
CITY, TOWN OR POST OFFICE Kearney		STATE NE	ZIP CODE 68845	HEARING DATE July 14, 2015
1 ID# 3736				

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	LAND 582,750	BASIS FOR ACTION TAKEN Changed ACCT ground to 2014 Value	LAND 571,510	
	BUILDING 3,230		BUILDING 3,230	
	TOTAL 585,980		TOTAL 574,740	

2 ID#		COUNTY ASSESSOR'S RECOMMENDATION			DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
		LAND	BASIS FOR ACTION TAKEN		LAND		
		BUILDING			BUILDING		
		TOTAL			TOTAL		

3 ID#		COUNTY ASSESSOR'S RECOMMENDATION			DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
		LAND	BASIS FOR ACTION TAKEN		LAND		
		BUILDING			BUILDING		
		TOTAL			TOTAL		

4 ID#		COUNTY ASSESSOR'S RECOMMENDATION			DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
		LAND	BASIS FOR ACTION TAKEN		LAND		
		BUILDING			BUILDING		
		TOTAL			TOTAL		

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Robin A. Shuck Signature of County Board Chairperson 7/16/2015 Date

County Clerk Certification

Date Protest was Heard <u>July 14, 2015</u>	Date of Decision <u>July 16, 2015</u>	Date Notice of Decision Mailed to Protestor <u>July 21, 2015</u>
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on July 21 2015.

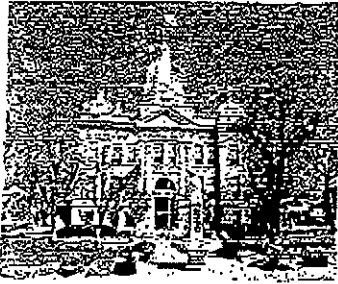
Maria Johnson Signature of County Clerk July 17, 2015 Date

Authorized by Neb. Rev. Stat. §77-1502

R
JUL 27 2015

176:9

Kearney County Board of Supervisors



P. O. Box 339
Minden, NE 68959-0339
phone 308/832-2723
fax 308/832-2729

Chairman

Richard A. Schwenka
District No. 1
Minden, Nebraska

Board Members

Ross W. Bruning
District No. 2
Minden, Nebraska

Robert M. Swanson
District No. 3
Wilcox, Nebraska

Larry E. Landstrom
District No. 4
Axtell, Nebraska

Roy John Nelson
District No. 5
Minden, Nebraska

William F. Pittner
District No. 6
Minden, Nebraska

Wayne R. Anderson
District No. 7
Minden, Nebraska

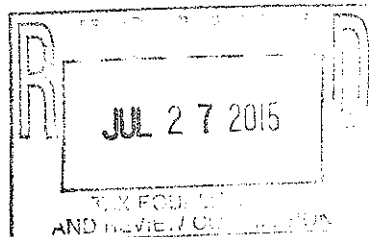
July 8, 2015

Dear Mr. Ganz,

The property valuation protests you filed for Kathleen L. Ganz, Payne Family Farms and Nancy and Bradley Widdowson were timely filed on June 29, 2015. An appointment with the Kearney County Board of Equalization has been re-scheduled for you on July 14, 2015 from 2:50 p.m. through 3:20 p.m.

Sincerely,

Roy John Nelson, Chairman
Kearney County Board of Equalization



176:10

7-7-15 @ 3:50

Property Valuation Protest

and Report of County Board of Equalization Action

FORM

422

File with the County Clerk (See Instructions)

County Name **Kearney**

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name Payne Family Farms		36	6-29-2015
Street or Other Mailing Address P. O. Box 340		Protested Valuation 20	Requested Valuation
City, Town, or Post Office Kearney		Land \$	Land \$
State NE	Zip Code 68848	Buildings \$	Buildings \$
Property Identification Number 0003737.00	Phone Number 308-237-5010	Total Land and Buildings \$ 1,128,300	Total Land and Buildings \$ 673,615
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description Lots 3 & 4 and Southwest 1/4, 9-8-13, Kearney County, Nebraska		Personal Property \$	Personal Property \$
Reasons for requested valuation change (Attach additional pages if needed.) The proposed "Current Value" for 2015 exceeds the actual Fair Market Value of the property			

sign here

Signature of Person Filing Protest

James R. Gantz, Jr.

6-25-15
Date

County Assessor's Recommendation	Referee's Recommendation (if applicable)
----------------------------------	--

FILED
2015 JUN 29 AM 10:21
MYRA JOHNSON
CLERK
KEARNEY COUNTY

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

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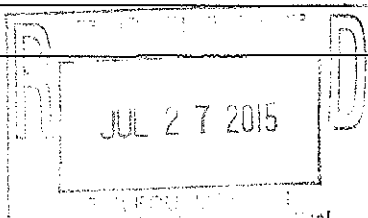
Signature of County Board Chairperson _____ Date _____

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor
----------------------------	----------------------	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk _____ Date _____



176:11

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME Payne Family Farms			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS P. O. Box 340			PROTEST DATE June 29, 2015	PROTEST NUMBER 36
CITY, TOWN OR POST OFFICE Kearney	STATE NE	ZIP CODE 68848	HEARING DATE July 14, 2015	HEARING TIME 3:00 p.m.
1 ID # 3737				

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	LAND 1,128,300	BASIS FOR ACTION TAKEN <i>Changed ACCRT ground to 2014 value \$875/AC</i>	LAND 1,109,606	
	BUILDING -----		BUILDING	
	TOTAL 1,128,300		TOTAL 1,109,606	

2 ID #		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 21		
COUNTY ASSESSOR'S RECOMMENDATION	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

3 ID #		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 22		
COUNTY ASSESSOR'S RECOMMENDATION	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

4 ID #		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 23		
COUNTY ASSESSOR'S RECOMMENDATION	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

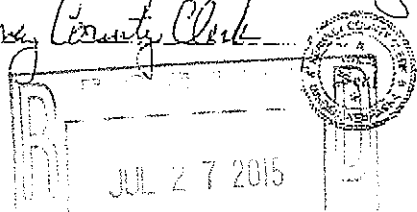
Signature of County Board Chairperson: *[Signature]* Date: *7/16/2015*

County Clerk Certification

Date Protest was Heard <i>July 14, 2015</i>	Date of Decision <i>July 16, 2015</i>	Date Notice of Decision mailed to Protestor <i>July 21, 2015</i>
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on *July 21* 20 *15*.

Signature of County Clerk: *[Signature]* Date: *July 17, 2015*
Authorized by Neb. Rev. Stat. §77-1302



176:12

7-7-15 @ 4:00

Property Valuation Protest and Report of County Board of Equalization Action

FORM
422

File with the
County Clerk
(See Instructions)

County Name: Kearney

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name Nancy and Bradley Widdowson		37	6-29 20 15
Street or Other Mailing Address 2154 X Road		Protested Valuation 20	Requested Valuation
City, Town, or Post Office Kenesaw	State NE	Land \$	Land \$
Zip Code 68956	Phone Number 308-216-0305	Buildings \$	Buildings \$
Property Identification Number 0003736.10		Total Land and Buildings \$ 496,660	Total Land and Buildings \$ 298,030
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description Lot 2 and West Half Southeast 1/4 except 6.75 acre tract in Southwest corner, 9-8-13, Kearney County, NE		Personal Property \$	Personal Property \$
		Reasons for requested valuation change (Attach additional pages if needed.) The proposed "Current Value" for 2015 exceeds the actual Fair Market Value of the property.	

sign
here

Signature of Person Filing Protest

James P. Ganzler

6-25-15
Date

County Assessor's Recommendation	Referee's Recommendation (If applicable)
	MYRA JOHNSON KEARNEY COUNTY CLERK 2015 JUN 29 AM 10:2 FILED

Decision of County Board of Equalization for Assessment Year 20__

Basis for Action Taken (County Board of Equalization Chairperson)

Land \$	Total Land and Buildings \$
Buildings \$	Personal Property \$

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

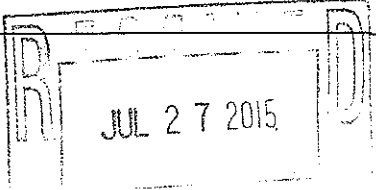
Signature of County Board Chairperson _____ Date _____

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20__.

Signature of County Clerk _____ Date _____



176:13

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME Nancy & Bradley Widdowson			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS 2154 X Road			PROTEST DATE June 29, 2015	PROTEST NUMBER 37
CITY, TOWN, OR POST OFFICE Kenesaw	STATE NE	ZIP CODE 68956	HEARING DATE July 14, 2015	HEARING TIME 3:10 p.m.

1 ID # **3736.10**

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	LAND 496,660	BASIS FOR ACTION TAKEN <i>changed ACCT ground to 2014 value 4875/AC</i>	LAND 489,160	
	BUILDING -----		BUILDING -----	
	TOTAL 496,660		TOTAL 489,160	

2 ID #

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

3 ID #

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

4 ID #

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND	BASIS FOR ACTION TAKEN	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

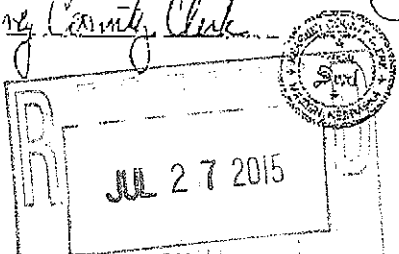
Rachel A. Schwab
Signature of County Board Chairperson 7/16/2015
Date

County Clerk Certification

Date Protest was Heard <i>July 14, 2015</i>	Date of Decision <i>July 16, 2015</i>	Date Notice of Decision Mailed to Protestor <i>July 21, 2015</i>
--	--	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, was been mailed to the protestor at the above-shown address on *July 21*, 20 *15*.

Mary Johnson
Signature of County Clerk July 17, 2015
Date Authorized by Neb. Rev. Stat. §77-1502



176:14

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

FORM 422

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

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST

NAME <i>Julius Hall Farms LTD</i>			COUNTY NAME <i>Kearney</i>	FILED
STREET OR OTHER MAILING ADDRESS <i>2285 41 Rd</i>			PROTEST NUMBER <i>40</i>	
CITY, TOWN, OR POST OFFICE <i>Kearney</i>	STATE <i>Ne</i>	ZIP CODE <i>68956</i>		
TELEPHONE NUMBER <i>(308) 216-0081</i>			HEARING DATE <i>7-7-15</i>	HEARING TIME <i>4:20</i>
PROPERTY I.D.# <i>1</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <i>Lots 243 in S 1/2 2-8-13 Lower</i>			

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON <i>The accretion ground is not pastured, and not like accretion ground on the main channel it does not have the value for hunting or for crane habitat.</i>	CURRENT VALUATION 20 LAND <i>69680</i>	REQUESTED VALUATION LAND <i>119,230</i> 57,000
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY
	PROPERTY I.D.# <i>2</i>	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
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY
	PROPERTY I.D.# <i>3</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY

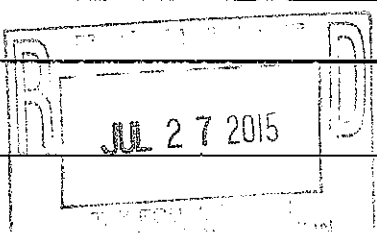
I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20 LAND	REQUESTED VALUATION LAND
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY
	PROPERTY I.D.# <i>4</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL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

MYRA JOHNSON
 KEARNEY COUNTY CLERK
 FILED
 JUN 30 AM 8:27

SIGN HERE

Randy Hall
SIGNATURE OF PERSON FILING PROTEST



6-29-15
DATE

176:15

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME Julius Holl Farms, LTD			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS 2285 41 Road			PROTEST DATE June 30, 2015	PROTEST NUMBER 40
CITY, TOWN, OR POST OFFICE Kenesaw	STATE NE	ZIP CODE 68956	HEARING DATE July 7, 2015	HEARING TIME 4:20 p.m.

1 ID# 3732	COUNTY ASSESSOR'S RECOMMENDATION Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20 ACCRT was lowered To 2014 value	LAND 119,230	LAND RAS 76,715 76,730
	BUILDING ----		BUILDING	
	TOTAL 119,230		TOTAL	RAS 76,715 76,730

2 ID#	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	LAND	LAND
	BUILDING	BASIS FOR ACTION TAKEN	BUILDING	BUILDING
	TOTAL		TOTAL	TOTAL

3 ID#	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	LAND	LAND
	BUILDING	BASIS FOR ACTION TAKEN	BUILDING	BUILDING
	TOTAL		TOTAL	TOTAL

4 ID#	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	LAND	LAND
	BUILDING	BASIS FOR ACTION TAKEN	BUILDING	BUILDING
	TOTAL		TOTAL	TOTAL

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

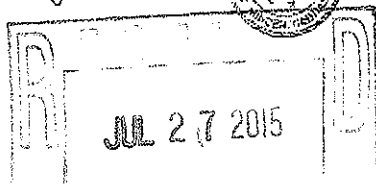
Robert A. Schulte Signature of County Board Chairperson 7/16/2015 Date

County Clerk Certification

Date Protest was Heard July 7, 2015 Date of Decision July 16, 2015 Date Notice of Decision Mailed to Protestor July 21, 2015

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20__.

Megan Holmes Signature of County Clerk July 17, 2015 Date Authorized by Neb. Rev. Stat. §77-1302



176:16

Kearney County Board of Supervisors



P. O. Box 339

Minden, NE 68959-0339

phone 308/832-2723

fax 308/832-2729

Chairman

Richard A. Schwenka
District No. 1
Minden, Nebraska

Board Members

Ross W. Bruning
District No. 2
Minden, Nebraska

Robert M. Swanson
District No. 3
Wilcox, Nebraska

Larry E. Landstrom
District No. 4
Axtell, Nebraska

Roy John Nelson
District No. 5
Minden, Nebraska

William F. Pittner
District No. 6
Minden, Nebraska

Wayne R. Anderson
District No. 7
Minden, Nebraska

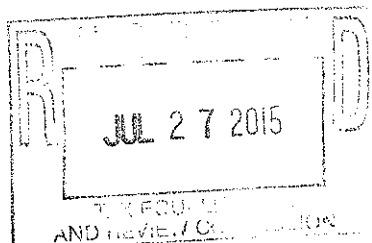
June 30, 2015

Dear Mr. Holl,

Your property valuation protest was timely filed on June 30, 2015. An appointment with the Kearney County Board of Equalization has been scheduled for you on July 7, 2015 at 4:20 p.m.

Sincerely,

Roy John Nelson, Chairman
Kearney County Board of Equalization



176:17

Property Valuation Protest

7-14-15 @ 2:10

and Report of County Board of Equalization Action

FORM

422

File with the County Clerk (See Instructions)

County Name Kearney

Name and Mailing Address of Person Filing Protest			Protest Number	Filed
Name <u>Georgia Van Ornam Trustee #2451</u>			<u>55</u>	<u>7-8</u> 20 <u>15</u>
Street or Other Mailing Address			Proteted Valuation 20 15	Requested Valuation
<u>c/o United Farm & Ranch Management PO Box 1186</u>			Land \$ <u>517,070</u>	Land \$ <u>296,360</u>
City, Town, or Post Office	State	Zip Code	Buildings	Buildings
<u>Kearney</u>	<u>NE</u>	<u>68848</u>	\$	\$
Property Identification Number	Phone Number		Total Land and Buildings	Total Land and Buildings
<u>0003733.00</u>	<u>(308) 237-7662</u>		\$ <u>517,070</u>	\$ <u>296,360</u>
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description			Personal Property	Personal Property
<u>Lots 1,2,3 & 4 in S 1/2 7-8-13 Lowell (144.44 acres)</u>			\$	\$
			Reasons for requested valuation change (Attach additional pages if needed.)	
			<u>Inflated value for soil types next to river.</u>	

sign here

Signature of Person Filing Protest

Handwritten signature: John Van Ornam

2015 JUL -8 7/8/15
MYRA JOHNSON
KEARNEY COUNTY
ERK
D

County Assessor's Recommendation	Referee's Recommendation (If Applicable)

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land
	\$
	Buildings
	\$
	Total Land and Buildings
\$	
Personal Property	
\$	

Check One:

The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

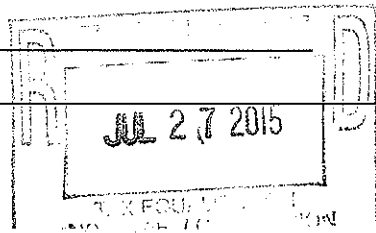
Signature of County Board Chairperson _____ Date _____

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk _____ Date 176:18



REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422
CONTINUED

NAME Georgia Van Ornam, Trustee			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS P. O. Box 1186			PROTEST DATE July 8, 2015	PROTEST NUMBER 55
CITY, TOWN, OR POST OFFICE Kearney	STATE NE	ZIP CODE 68848	HEARING DATE July 14, 2015	HEARING TIME 2:10 p.m.

1 ID # 3733	COUNTRY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND 517,070	Basis for Action Taken By Changed ACERT ground to 2014 value	LAND 463,055	
	BUILDING -----		BUILDING	
	TOTAL 517,070		TOTAL 463,055	

2 ID #	COUNTRY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND	Basis for Action Taken	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

3 ID #	COUNTRY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND	Basis for Action Taken	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

4 ID #	COUNTRY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND	Basis for Action Taken	LAND	
	BUILDING		BUILDING	
	TOTAL		TOTAL	

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value

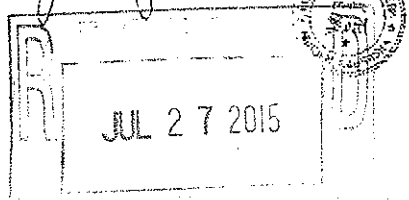
Signature of County Board Chairperson: *Linda S. Smith* Date: 7/16/2015

County Clerk Certification

Unit - Protest was Heard: July 14, 2015 Date of Decision: July 16, 2015 Date Notice of Decision Mailed to Protestor: July 21, 2015

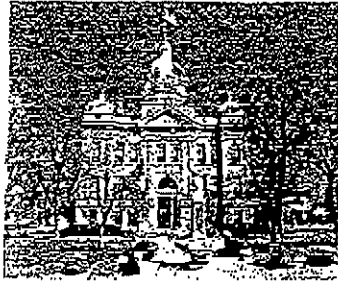
The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, was mailed to the protestor at the above-shown address on July 21, 2015.

Signature of County Clerk: *Mary Johnson* Date: July 17, 2015
Authorized by Neb. Rev. Stat. §77-1502



176:19

Kearney County Board of Supervisors



P. O. Box 339
Minden, NE 68959-0339
phone 308/832-2723
fax 308/832-2729

Chairman

Richard A. Schwinka
District No. 1
Minden, Nebraska

Board Members

Ross W. Bruning
District No. 2
Minden, Nebraska

Robert M. Swanson
District No. 3
Wilcox, Nebraska

Larry E. Landstrom
District No. 4
Axtell, Nebraska

Roy John Nelson
District No. 5
Minden, Nebraska

William F. Pittner
District No. 6
Minden, Nebraska

Wayne R. Anderson
District No. 7
Minden, Nebraska

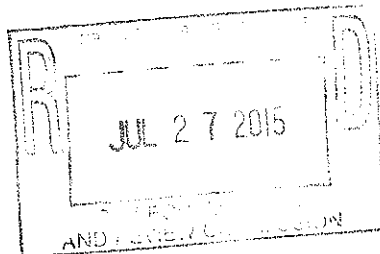
July 8, 2015

Dear Mr. Batie,

The property valuation protest that you filed on behalf of Georgia Van Ornam, Trustee, was timely filed on July 8, 2015. An appointment with the Kearney County Board of Equalization has been scheduled for you on July 14, 2015 at 2:10 p.m.

Sincerely,

Roy John Nelson, Chairman
Kearney County Board of Equalization



176:20

1-117-10

Property Valuation Protest

and Report of County Board of Equalization Action

FORM

422

File with the
County Clerk
(See Instructions)

County Name **Kearney**

Name and Mailing Address of Person Filing Protest			Protest Number 55A	Filed 7-8 20 15
Name Georgia Van Omam Trustee #2451			Protasted Valuation 20 15	
Street or Other Mailing Address c/o United Farm & Ranch Management PO Box 1186			Land \$ 606,090	Requested Valuation \$ 354,580
City, Town, or Post Office Keamey	State NE	Zip Code 68848	Buildings \$	Buildings \$
Property Identification Number 0003735.00	Phone Number (308) 237-7662	Total Land and Buildings \$ 606,090	Total Land and Buildings \$ 354,580	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description LOTS 3 & 4 & S 1/2 SW 1/4 8-8-13 LOWELL (130.24 acres)			Personal Property \$	Personal Property \$
			Reasons for requested valuation change (Attach additional pages if needed.) Inflated value for soil types next to river.	

sign here

Handwritten Signature
Signature of Person Filing Protest

2015 JUL 10 10:25 AM
MYRTA JOHNSON
KEARNEY COUNTY CLERK

County Assessor's Recommendation	Referee's Recommendation (if applicable)
----------------------------------	--

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

- The county assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.
- Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

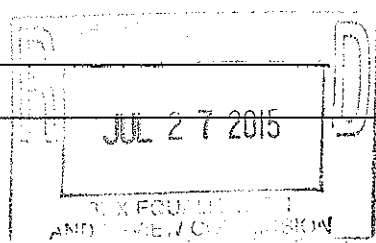
Signature of County Board Chairperson _____ Date _____

County Clerk Certification

Date the Protest was Heard	Date of the Decision	Date Notice of Decision was Mailed to Protestor
----------------------------	----------------------	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk _____ Date **176:21**



REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME Georgia Van Ornam, Trustee		COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS P. O. Box 1186		PROTEST DATE July 8, 2015	PROTEST NUMBER 55A
CITY, TOWN, OR POST OFFICE Kearney	STATE NE	ZIP CODE 68848	HEARING DATE July 14, 2015
			HEARING TIME 2:20 p.m.

1 ID# **3735**

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	LAND 606,090	BASIS FOR ACTION TAKEN Changed Accrt ground to 2014 value	LAND 575,110
	BUILDING ----		BUILDING
	TOTAL 606,090		TOTAL 575,110

2 ID#

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND	BASIS FOR ACTION TAKEN	LAND
	BUILDING		BUILDING
	TOTAL		TOTAL

3 ID#

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND	BASIS FOR ACTION TAKEN	LAND
	BUILDING		BUILDING
	TOTAL		TOTAL

4 ID#

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
	LAND	BASIS FOR ACTION TAKEN	LAND
	BUILDING		BUILDING
	TOTAL		TOTAL

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Richard A. Shuck
Signature of County Board Chairperson

7/14/15
Date

County Clerk Certification

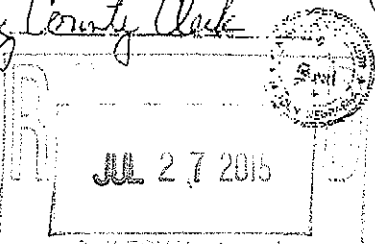
Date: Protest was Heard <i>July 14, 2015</i>	Date of Decision <i>July 16, 2014</i>	Date Notice of Decision Mailed to Protestor <i>July 21, 2015</i>
---	--	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on *July 21* 20*15*.

Mary Johnson
Signature of County Clerk

July 17, 2015
Date

Authorized by Neb. Rev. Stat. §77-1502



176:22

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

FORM 422

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	FILED
KDIIVER LLC		Kearney	7-6-15
STREET OR OTHER MAILING ADDRESS		PROTEST NUMBER	
318 Hurch Drive		58	
CITY, TOWN, OR POST OFFICE		HEARING DATE	HEARING TIME
Kearney, NE 68847		7-14-15	3:30 P.M.
TELEPHONE NUMBER			
(308) 238-4212			
PROPERTY I.D.#	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY		
1 0002800.02	Accretion Land 13-8-16 Blake 34.77 AC		

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
This is Accretion Land - island in middle of Platte River. Most likely floodable, landlocked, can't build or farm on it.	LAND 104,310	LAND 30,425
	BUILDINGS -	BUILDINGS -
	TOTAL	TOTAL
	PERSONAL PROPERTY -	PERSONAL PROPERTY -

2	PROPERTY I.D.#	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
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY

3	PROPERTY I.D.#	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
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY

4	PROPERTY I.D.#	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
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY

SIGN HERE *Darla Langley*
SIGNATURE OF PERSON FILING PROTEST

JUL 27 2015
COUNTY CLERK

7/6/15 176:23
DATE

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME KDIVER, LLC			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS 318 Huron Drive			PROTEST DATE July 6, 2015	PROTEST NUMBER 58
CITY, TOWN, OR POST OFFICE Kearney	STATE NE	ZIP CODE 68847	HEARING DATE July 14, 2015	HEARING TIME 3:20 p.m.
1	ID #	2800.02		

COUNTY ASSESSOR'S RECOMMENDATION		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	LAND	BASIS FOR ACTION TAKEN <i>Changed Accr + Ground to 2014 Value \$875/ac</i>	LAND	30,425
	BUILDING		BUILDING	
	TOTAL		TOTAL	
	104,310		30,425	

2 ID #		COUNTY ASSESSOR'S RECOMMENDATION			DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND		LAND				
	BUILDING		BUILDING				
	TOTAL		TOTAL				

3 ID #		COUNTY ASSESSOR'S RECOMMENDATION			DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND		LAND				
	BUILDING		BUILDING				
	TOTAL		TOTAL				

4 ID #		COUNTY ASSESSOR'S RECOMMENDATION			DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20		
	LAND		LAND				
	BUILDING		BUILDING				
	TOTAL		TOTAL				

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

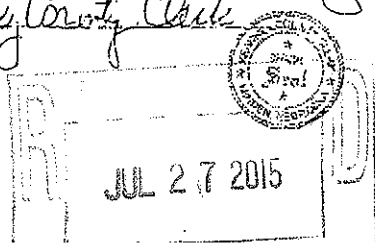
Signature of County Board Chairperson: *Robert A. Schunk* Date: *7/16/2015*

County Clerk Certification

Our Protest was Heard <u><i>July 14, 2015</i></u>	Date of Decision <u><i>July 16, 2015</i></u>	Date Notice of Decision Mailed to Protestor <u><i>July 21, 2015</i></u>
---	--	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on *July 21* 20*15*.

Signature of County Clerk: *Mary Johnson* Date: *July 17, 2015*
Authorized by Neb. Rev. Stat. §77-1502



176:24

Kearney County Board of Supervisors



P. O. Box 339
Minden, NE 68959-0339
phone 308/832-2723
fax 308/832-2729

Chairman

Richard A. Schwenka
District No. 1
Minden, Nebraska

Board Members

Ross W. Brauning
District No. 2
Minden, Nebraska

Robert M. Swanson
District No. 3
Wilcox, Nebraska

Larry E. Landstrom
District No. 4
Axtell, Nebraska

Roy John Nelson
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William F. Pittner
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Minden, Nebraska

Wayne R. Anderson
District No. 7
Minden, Nebraska

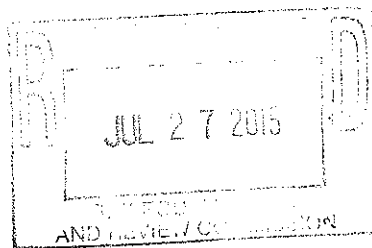
July 8, 2015

Dear Ms. Langenberg,

The property valuation protest you filed for KDIVER, LLC was timely filed on July 6, 2015. An appointment with the Kearney County Board of Equalization has been scheduled for you on July 14, 2015 at 3:20 p.m.

Sincerely,

Roy John Nelson, Chairman
Kearney County Board of Equalization



176:25

Exhibit A

Property Valuation Protest

James Gregory Brandt, Trustee

FILED

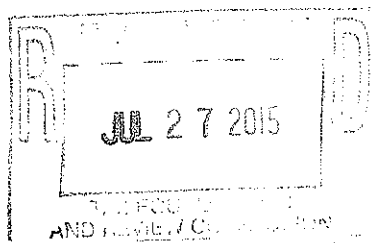
2015 JUL 10 AM 8:52
MYRA JOHNSON
KEARNEY COUNTY CLERK

- 1. Property ID 0002828.20 – Accretion ground in 23-8-16, Blaine (106.14 acres)

A few isolated sales to bird conservation agencies should not more than triple the assessed value of all accretion ground in Kearney County. There are very few buyers for accretion type of terrain that would be willing or financially able to fund such a high dollar purchase. Even large conservation groups have limited financial resources. They cannot buy much accretion ground at this elevated price. Regarding value of accretion ground for waterfowl hunting, despite the popularity of "blinds", few hunting enthusiasts are willing to buy a large acreage of accretion ground, which leaves the land owner with no revenue to offset this large tax increase. There are also increasing regulations over all activities dealing with the river - the conservation and ecological aspects...phragmites, Corps of Engineer regulations, the list is endless. The average buyer would not be willing to deal with these issues. This valuation increase leaves the land owner in an odd predicament, almost forcing them to look for a buyer. This type of real estate should be treated in a different manner for valuation purposes because of its unusual characteristics and limited pool of buyers.

- 2. Property ID 0002952.31 – Lot 1, Greg Brandt Subdivision)
- 3. Property ID 0002952.33 – Lot 3, Greg Brandt Subdivision)
- 4. Property ID 0002952.34 – Lot 4, Greg Brandt Subdivision) All lots' valuations discussed
- 5. Property ID 0002952.35 – Lot 5, Greg Brandt Subdivision) in paragraph below
- 6. Property ID 0002952.36 – Lot 6, Greg Brandt Subdivision)

While the above lots do abut water which makes them somewhat more valuable, the lots do not have city water, sewer or other utilities. Setting up an approved sewer treatment system is no easy task, and would require professional help for any potential buyer. Regulations are more rigorous for water wells. While these problems are not insurmountable, they make these lots less attractive to buyers. There are more and more areas being developed around Kearney with "water views," which also makes these lots less rare or unique for the buying public.



176:26

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422 CONTINUED

NAME James G. Brandt, Trustee			COUNTY NAME Kearney	
STREET OR OTHER MAILING ADDRESS P. O. Box 2588			PROTEST DATE July 10, 2015	PROTEST NUMBER 61
CITY, TOWN, OR POST OFFICE Kearney	STATE NE	ZIP CODE 68848	HEARING DATE July 14, 2015	HEARING TIME 3:50 p.m.

1	ID # 2828.20	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20
		Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	
		LAND 318,420	BASIS FOR ACTION TAKEN <i>Changed to 2014 ACRT ground value \$875/AC</i>
		BUILDING -----	LAND 92,875
		TOTAL 318,420	BUILDING -----
			TOTAL 92,875

2	ID # 2952.31	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20
		Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	
		LAND 146,710	BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>
		BUILDING 55,460	LAND 146,710
		TOTAL 202,170	BUILDING 55,460
			TOTAL 202,170

3	ID # 2952.33	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20
		Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	
		LAND 87,745	BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>
		BUILDING -----	LAND 87,745
		TOTAL 87,745	BUILDING -----
			TOTAL 87,745

4	ID # 5952.34	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20
		Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	
		LAND 87,695	BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>
		BUILDING -----	LAND 87,695
		TOTAL 87,695	BUILDING -----
			TOTAL 87,695

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Ribe A. Shwela
Signature of County Board Chairperson 7/16/2015
Date

County Clerk Certification

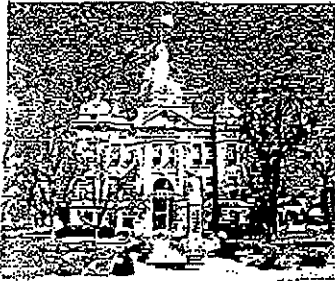
Date Protest was Heard <i>July 14, 2015</i>	Date of Decision <i>July 16, 2015</i>	Date Notice of Decision Mailed to Protestor <i>July 21, 2015</i>
--	--	---

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on July 21 2015.

Mary Johnson
Signature of County Clerk July 17, 2015
Date

JUL 27 2015

Kearney County Board of Supervisors



P. O. Box 339
Minden, NE 68959-0339
phone 308/832-2723
fax 308/832-2729

Chairman

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Minden, Nebraska

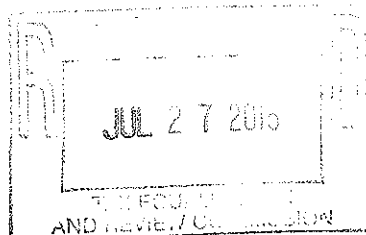
July 10, 2015

Dear Mr. Brandt,

Your property valuation protest was timely filed on July 10, 2015. An appointment with the Kearney County Board of Equalization has been scheduled for you on July 14, 2015 at 3:50 p.m.

Sincerely,

Roy John Nelson, Chairman
Kearney County Board of Equalization



176:28

TO BE FILED WITH
YOUR COUNTY CLERK

PROPERTY VALUATION PROTEST

FORM 422

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	FILED
Duane Potrzeba			Kearney	7-10-15
STREET OR OTHER MAILING ADDRESS			PROTEST NUMBER	
1921 Westchester Drive			65	
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE		
Hastings	NE	68901		
TELEPHONE NUMBER			HEARING DATE	HEARING TIME
(402) 705-0842			7-11-15	4:40
PROPERTY I.D.#	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY			
1	3775 NW 1/4 Ex. S. 47.9 AC & Ex. Tract N1/2 1/2 NW 1/4 18-8-13 Lowell 93.16 A			

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
250% increase in 2 yrs. Not an easy piece of ground to irrigate so should be lower value. Only other farm I saw in area to compare to and it was 440/acre (rent). Every farm is unique. If value is not decreased, mill levy must go down significant. County Assessor must also prove their Assessed value.	LAND	LAND
	278,200	✓
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	278,200	
	PERSONAL PROPERTY	PERSONAL PROPERTY
PROPERTY I.D.#	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	
2	3833 Lot 1 in N 1/2 NE 1/4 13-8-14 Lowell 62.46 AC	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
Same as above except assessed value has increased 234% in 2 years. Assessor: Show your proof of valuation!	LAND	LAND
	155,195	✓
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	155,195	
	PERSONAL PROPERTY	PERSONAL PROPERTY
PROPERTY I.D.#	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	
3		

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
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY
PROPERTY I.D.#	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	
4		

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
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY
		176:29

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JUL 27 2015

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422
CONTINUED

NAME Duane Potrzeba		COUNTY NAME Kearney
STREET OR OTHER MAILING ADDRESS 1921 Westchester Drive		PROTEST DATE July 10, 2015
CITY, TOWN, OR POST OFFICE Hastings	STATE NE	ZIP CODE 68902
		PROTEST NUMBER 65
		HEARING DATE July 14, 2015
		HEARING TIME 4:40 p.m.

1 ID# 3775	COUNTY ASSESSOR'S RECOMMENDATION Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20 BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>
	LAND 278,200	LAND 278,200
	BUILDING ----	BUILDING ---
	TOTAL 278,200	TOTAL 278,200

2 ID# 3833	COUNTY ASSESSOR'S RECOMMENDATION Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20 BASIS FOR ACTION TAKEN <i>Change Accrt ground to 2014 value \$875/ac</i>
	LAND 155,195	LAND 126,400
	BUILDING ----	BUILDING ---
	TOTAL 155,195	TOTAL 126,400

3 ID#	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20
	LAND	BASIS FOR ACTION TAKEN
	BUILDING	LAND
	TOTAL	BUILDING
		TOTAL

4 ID#	COUNTY ASSESSOR'S RECOMMENDATION	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20
	LAND	BASIS FOR ACTION TAKEN
	BUILDING	LAND
	TOTAL	BUILDING
		TOTAL

Check One: If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiated the calculation of the protested value is maintained in the assessor's office in electronic or paper form. Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Linda A. Spunk Signature of County Board Chairperson Date 7/16/2015

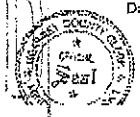
County Clerk Certification

Date Protest was Heard <u>July 14, 2015</u>	Date of Decision <u>July 16, 2015</u>	Date Notice of Decision Mailed to Protestor <u>July 21, 2015</u>
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The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on July 21 20 15.

Mary Johnson Signature of County Clerk Date July 17, 2015
Authorized by Neb. Rev. Stat. §77-1502

JUL 27 2015



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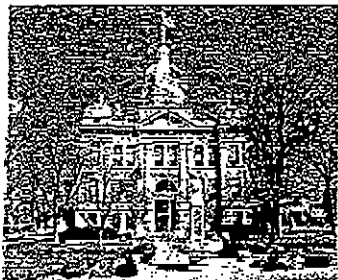
Kearney County Board of Supervisors

P. O. Box 339

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phone 308/832-2723

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Chairman

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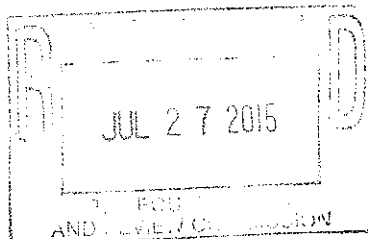
July 10, 2015

Dear Mr. Potrzeba,

Your property valuation protest was timely filed on July 10, 2015. An appointment with the Kearney County Board of Equalization has been scheduled for you on July 14, 2015 at 4:40 p.m.

Sincerely,

Roy John Nelson
Roy John Nelson, Chairman
Kearney County Board of Equalization



176i31