

KEARNEY COUNTY ATTORNEY

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FACSIMILE COVER SHEET

DATE: August 3, 2015

FAX NO.: 1-402-471-7720

TO: Tax Equalization and Review Commission

FROM: Kearney County Attorney's office, Minden

MESSAGE: This is the last piece of evidence we have in support of our petition.

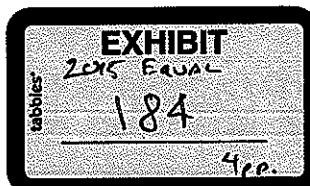
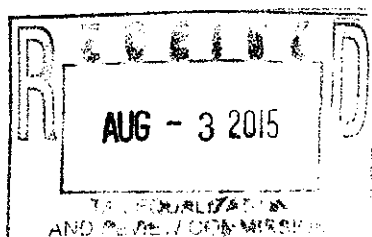
The Kearney County Board of Equalization offers this final exhibit (cover sheet and 521 from Buffalo County from Bombeck to Nelson) in support of its petition to have accretion ground in Kearney County valued at \$875 per acre for 2015.

Pursuant to Neb. Rev. Stat. section 77-5023 we ask that you decrease the value of accretion land, the subclass, in Kearney County for 2015. Based upon the attached 521 and exhibit 173 from the hearing, as well as all other evidence, KCBOE believes that it has presented sufficient evidence to decrease the value of accretion land to at least \$875 per acre. However, based upon these two exhibits, to be in the 69-75% range prescribed, the Commission may need to reduce the value even further to between \$603-813 per acre. However, in the interest of equalization, KCBOE asks it to be set at \$875 or to reduce all ground, even those 10 given relief earlier, to the lower amount.

Parcel 720164030. 24.90 acres of river ground, Sold for \$27,000 on 1/14/2015 (just a recent sale) Ruth Bombeck to Ricky Nelson. Making the cost \$1084.35 per acre.

Buffalo County also has Platte River Recovery transactions that don't reflect actual or market value.

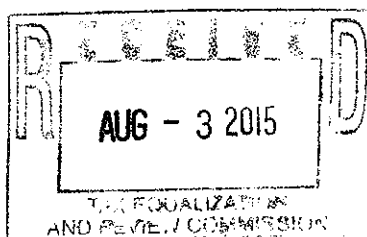
Parcels 500120000 & 500121000 & 500125000, 849.33 total acres, 683.28 was accretion, the rest was grass and trees. Sold for \$2,941,440 on 4/20/2012. Platte River Whooping-Crane to Platte River Recovery Implementation.



E 184:1

Parcel 500122000. 124.50 total acres, 84 acres of accretion, Sold for \$530,000 on 6/26/2009.
Nature Conservatory-Nebraska Field to Platte River Recovery.

Melodie Bellamy
Kearney County Attorney



From:

08/03/2015 10:14

#350 P.001/002



Real Estate Transfer Statement

To be filed with the Register of Deeds. Read instructions on reverse side. If additional space is needed, add an attachment and identify the item.



The deed will not be recorded unless this statement is signed and items 1-25 are accurately completed.

1 County Name BUFFALO - 10	2 County Number	3 Date of Sale/Transfer Mo. <u>1</u> Day <u>14</u> Yr. <u>2015</u>	4 Date of Deed Mo. <u>12</u> Day <u>3</u> Yr. <u>2014</u>
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Lynn Bombeck and Roger Bombeck, Co-PRs of Est of Ruth A Street or Other Mailing Address PO Box 65 City Shelton State NE Zip Code 68876 Telephone Number (308) 216-0336 (308) 245-3263 Email Address N/A		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Ricky E. Nelson, Trustee Ricky E. Nelson Rev Trust Street or Other Mailing Address 2515 Smokey Hill Rd City Hastings State NE Zip Code 68901 Telephone Number 402-469-2897 Is the grantee a 501(c)(3) organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No if Yes, is the grantee a 509(a) foundation? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Email Address N/A	

7 Property Classification Number. Check one box in categories A and B. Check C if property is also a mobile home.

(A) Status	(B) Property Type	(C)
<input type="checkbox"/> Improved <input checked="" type="checkbox"/> Unimproved <input type="checkbox"/> IOLL	<input type="checkbox"/> Single Family <input type="checkbox"/> Multi-Family <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Agricultural <input type="checkbox"/> Recreational	<input type="checkbox"/> Mineral Interests-Nonproducing <input type="checkbox"/> Mineral Interests-Producing <input type="checkbox"/> State Assessed <input type="checkbox"/> Exempt <input type="checkbox"/> Mobile Home

8 Type of Deed

<input type="checkbox"/> Bill of Sale	<input type="checkbox"/> Conservator	<input type="checkbox"/> Distribution	<input type="checkbox"/> Land Contract/Memo	<input type="checkbox"/> Partition	<input type="checkbox"/> Sheriff	<input type="checkbox"/> Other
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Corrective	<input type="checkbox"/> Easement	<input type="checkbox"/> Lease	<input checked="" type="checkbox"/> Personal Rep.	<input type="checkbox"/> Trust/Trustee	
<input type="checkbox"/> Death Certificate - Transfer on Death	<input type="checkbox"/> Executor	<input type="checkbox"/> Mineral	<input type="checkbox"/> Quit Claim	<input type="checkbox"/> Warranty		

9 Was the property purchased as part of an IRS like-kind exchange? (I.R.C. § 1031 Exchange)
 Yes No

10 Type of Transfer

<input checked="" type="checkbox"/> Auction	<input type="checkbox"/> Distribution	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Irrevocable Trust	<input type="checkbox"/> Revocable Trust	<input type="checkbox"/> Transfer on Death
<input type="checkbox"/> Court Decree	<input type="checkbox"/> Easement	<input type="checkbox"/> Gift	<input type="checkbox"/> Life Estate	<input type="checkbox"/> Sale	<input type="checkbox"/> Trustee to Beneficiary
<input type="checkbox"/> Exchange	<input type="checkbox"/> Grantor Trust	<input type="checkbox"/> Partition	<input type="checkbox"/> Satisfaction of Contract	<input type="checkbox"/> Other (Explain)	

11 Was ownership transferred in full? (If No, explain the division.)
 Yes No

12 Was real estate purchased for same use? (If No, state the intended use.)
 Yes No

13 Was the transfer between relatives, or if to a trustee, are the transferor and beneficiary relatives? (If Yes, check the appropriate box.)

<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Aunt or Uncle to Niece or Nephew	<input type="checkbox"/> Family Corp., Partnership, or LLC	<input type="checkbox"/> Self	<input type="checkbox"/> Other
		<input type="checkbox"/> Brothers and Sisters	<input type="checkbox"/> Grandparents and Grandchild	<input type="checkbox"/> Spouse	
		<input type="checkbox"/> Ex-spouse	<input type="checkbox"/> Parents and Child	<input type="checkbox"/> Step-parent and Step-child	

14 What is the current market value of the real property?
\$27,000

15 Was the mortgage assumed? (If Yes, state the amount and interest rate.)
 Yes No \$ _____ %

16 Does this conveyance divide a current parcel of land?
 Yes No

17 Was transfer through a real estate agent or a title company? (If Yes, include the name of the agent or title company contact.) Yes **Ruhrer Auction & Realty** No

18 Address of Property
Shelton, NE 68876

19 Name and Address of Person to Whom the Tax Statement Should be Sent
Grantee

18a No address assigned 18b Vacant land

20 Legal Description
See Attached

21 If agricultural, list total number of acres **24.90+**

22 Total purchase price, including any liabilities assumed	22	\$	27,000.00
23 Was non-real property included in the purchase? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (If Yes, enter dollar amount and attach itemized list.)	23	\$	
24 Adjusted purchase price paid for real estate (line 22 minus line 23)		\$	27,000.00

25 If this transfer is exempt from the documentary stamp tax, list the exemption number

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, complete, and correct, and that I am duly authorized to sign this statement.

Ricky E. Nelson, Trustee 402-469-2897

Print or Type Name of Grantee or Authorized Representative Phone Number

Ricky E. Nelson 1/14/2015

Signature of Grantee or Authorized Representative Date

Grantee Title

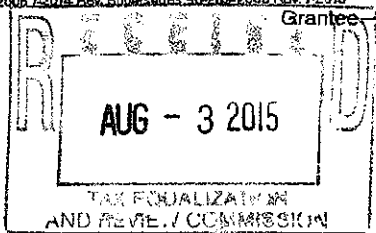
sign here

Register of Deed's Use Only

26 Date Deed Recorded Mo. <u>1</u> Day <u>14</u> Yr. <u>2015</u>	27 Value of Stamp or Exempt Number \$ <u>60.75</u>	28 Recording Date <u>2015-00229</u>	For Dept. Use Only
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Nebraska Department of Revenue Form No. 88-269-2008 7-2014 Rev. Supersedes 86-269-2008 Rev. 7-2013 Authorized by Neb. Rev. Stat. §§ 78-214, 77-1327(2)

Grantee - Retain a copy of this document for your records.



E 184:3

From:

08/03/2015 10:14

#350 P.002/002

EXHIBIT "A"

Legal Description ..

A parcel of land located in Government Lots 7 and 8 and the accretion land adjacent to Government Lots 7 and 8 in Fractional Section 12, Township 8 North, Range 14 West of the 6th P.M., Buffalo County, Nebraska, being described as follows: Referring to the Southwest corner of Government Lot 10 in Fractional Section 12; thence N00°10'45"E (assumed bearing) on the West line of Government Lots 7 and 10, a distance of 1811.10 feet to the North right of way line of Elm Island Road; thence N79°42'48"E on said North right of way line, a distance of 47.04 feet; thence N73°57'06"E on said North right of way line, a distance of 217.40 feet; thence N70°56'42"E on said North right of way line, a distance of 258.01 feet; thence N67°09'26"E on said North right of way line, a distance of 300.68 feet to the Southeast corner of a parcel of land described and recorded in Microfilm Roll No. 95, Page 8107 and the point of beginning; thence N19°41'15"W on the East line of said parcel, a distance of 82.06 feet; thence N16°58'17"W on said East line, a distance of 470.52 feet to the centerline of the main channel of the Platte River; thence Northeasterly on said centerline of the main channel of the Platte River as follows: N61°21'16"E, a distance of 457.18 feet; thence N73°57'35"E, a distance of 510.00 feet; N59°05'49"E, a distance of 230.00 feet; N80°35'25"E, a distance of 390.00 feet; N61°04'56"E, a distance of 343.27 feet; thence S28°55'04"E, a distance of 513.70 feet to the intersection of the said North right of way line and the Northerly extension of the East line Government Lot 8; thence S57°07'20" W on said North right of way line, a distance of 83.95 feet; thence S63°31'10"W on said North right of way line, a distance of 196.71 feet; thence S68°39'33"W on said North right of way line, a distance of 924.20 feet; thence S67°09'08"W on said North right of way line, a distance of 813.80 feet to the point of beginning.

Land was split from parcel
770164000 on 4/20/15

