

Platte River Recovery  
Implementation Program

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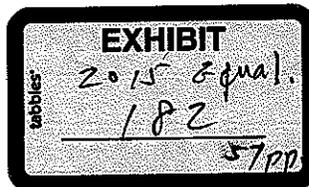
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About the Program Program Information

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**Program Information**

The program has three main elements:

- Increasing stream flows in the central Platte River during relevant time periods
- Enhancing, restoring and protecting habitat lands for the target bird species
- Accommodating certain new water-related activities

These elements will be implemented according to underlying principles that require interests in land to be acquired only from willing participants and that avoid increasing tax burdens to local citizens by paying taxes or their equivalent on program lands. Program lands will be held by a Land Interest Holding Entity (rather than by the federal or state governments) and will be managed under a "good neighbor" policy.

**Background and History**

Efforts to relicense Kingsley Dam on the North Platte River in western Nebraska, the presence of threatened and endangered species, and the U.S. Fish and Wildlife Service's 1994 Biological Opinion on Platte River operations provided the backdrop for conflict over the Platte's vital water. Rather than engage in years of courtroom battles over limited water supplies and individual river species, the governors of the three basin states joined with the Secretary of Interior in July 1997 to sign the "Cooperative Agreement for Platte River Research and Other Efforts Relating to Endangered Species Habitat along the Central Platte River, Nebraska."

As a part of the Cooperative Agreement, a Governance Committee (GC) was formed to lead the negotiation process. The GC consisted of representatives of the three basin states; the Bureau of Reclamation; the Fish and Wildlife Service; water users from each of the three basin states; and environmental groups. The work of the GC concluded in early 2006 with a Final Program Document containing direction for all key elements necessary to implement a program to manage land and water resources to provide benefits for four "target species" on the river in Nebraska: the endangered whooping crane, interior least tern and pallid sturgeon, and the threatened piping plover. The secretary of interior and the governors of Colorado, Wyoming and Nebraska all signed the Final Program Agreement and the program commenced on January 1, 2007.



**Program Goals, Governance and Management**

The program is being implemented in an incremental manner, with the First Increment covering the 13-year period from 2007 through 2019. The overarching goal of the program is to utilize federal and state provided land, water and scientific monitoring and research to secure defined benefits for the target species and their habitats in the central Platte River. The program will also provide Endangered Species Act (ESA) compliance for existing and certain new water-related activities in the Platte basin upstream of the Loup River confluence for potential effects on the target species. In addition, the Program will reduce the likelihood of other species in the area being listed under the ESA. Further, the Program will mitigate the adverse effects of certain new water-related activities through approved depletions plans.



It is important that the Program establish and maintain an organizational structure that will ensure appropriate state and federal government and stakeholder involvement in the Program. As during the Cooperative Agreement, the program is led by a Governance Committee (GC) consisting of representatives of Colorado, Wyoming, Nebraska, the Bureau of Reclamation, the Fish and Wildlife Service, South Platte River water users, North Platte River water users, Nebraska water users, and environmental groups. The program also establishes key standing advisory committees to assist the GC in implementing the program. Those committees include the Technical Advisory Committee, the Land Advisory Committee, the Water Advisory Committee and the Finance Committee. In addition, an Adaptive Management Working Group (AMWG) has been formed to inform the GC on implementation of the program's adaptive management plan.

**Program Area**

While the program is designed to provide ESA compliance for existing and certain new water related activities throughout the Platte River basin upstream of the Loup River confluence, the land acquisition and management for the target bird species will occur in the central Platte River region (Lexington to Chapman, Nebraska). Program water activities will be designed to provide benefits for the target bird species in the central Platte region and for the pallid sturgeon in the lower Platte River stretch (below the Elkhorn River confluence). These areas are generally known as the "associated habitats."

Program Administration

Current Program Budget

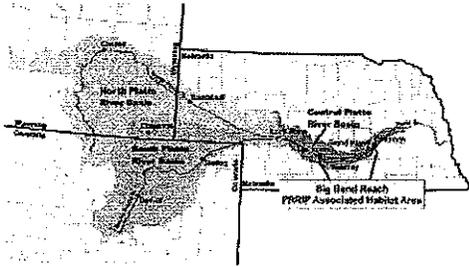
December 2 2014 FINAL Master PRRIP FY2015 Work Plan

Current Program Work Plan

FINAL Master PRRIP FY2014 Work Plan

# PLATTE RIVER

RECOVERY IMPLEMENTATION PROGRAM



In 1997, Colorado, Wyoming, Nebraska and the Department of Interior formed a unique partnership with the goal of developing a shared approach for managing the Platte River. Water users from the three states and local and national conservation groups joined the effort. Together, these stakeholders developed an innovative approach for improving the management of the Platte — for the health of the ecosystem and the people that depend on it.

The **Platte River Recovery Implementation Program** is the result of that planning effort. The Program is focused on implementing this shared vision for creating and maintaining habitats on the Platte.

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### Program Components

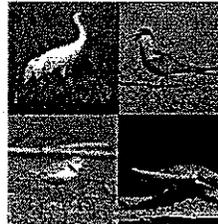


- **WATER:** Increasing stream flow in the central Platte River during relevant Periods
- **LAND:** Enhancing, restoring and protecting habitat lands for the target bird species
- **ADAPTIVE MANAGEMENT:** Accommodating certain new water-related activities

### Target Species

A primary focus of the Program is enhancing, restoring and protecting habitat lands for the following species:

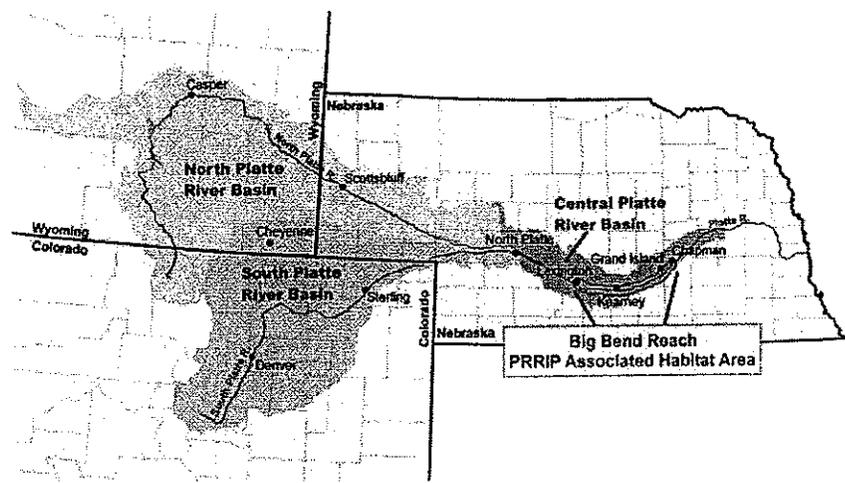
- Whooping Crane
- Least Tern
- Piping Plover
- Pallid Sturgeon



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**Program Costs and Cost Sharing**

The program is estimated to cost roughly \$320 million in 2005 dollars with the monetary portion of that being \$187 million. The federal government will contribute \$157 million in cash, and Colorado and Wyoming will jointly contribute \$30 million. The remaining portion will come in terms of land and water from the states; Nebraska's entire contribution will be of this nature. The total cost of the program in terms of cash, water and land will be shared equally between the federal government and the states.

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# PLATTE RIVER

RECOVERY IMPLEMENTATION PROGRAM



## About the Program

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### Background and History

Efforts to re-license Kingsley Dam on the North Platte River in western Nebraska, the presence of threatened and endangered species, and the U.S. Fish and Wildlife Service's 1994 Biological Opinion on Platte River operations provided the backdrop for conflict over the Platte's vital water. [Learn more...](#)

### Program Goals, Governance and Management

The program is being implemented in an incremental manner, with the first increment covering a 13-year period from 2007 through 2019. [Learn more...](#)

### Program Area

While the program is designed to provide ESA compliance for existing and certain new water related activities throughout the Platte River basin upstream of the Loup River confluence, the land acquisition and management for the target bird species will occur in the central Platte River region. [Learn more...](#)

### Program Costs and Cost Sharing

The program is estimated to cost roughly \$320 million in 2005 dollars with the monetary portion of that being \$187 million. The federal government will contribute \$157 million in cash, and Colorado and Wyoming will jointly contribute \$30 million. [Learn more...](#)



#### Water Plan

The program's objective is to use incentive-based water projects to provide sufficient water to and through the central Platte River habitat area to assist in improving and maintaining habitat for the target species. During the first increment, the program will focus on re-timing and improving flows to reduce target flow shortages by an average of 130,000 to 150,000 acre-feet per year. In addition to the improved flow conditions, small pulse flows in the spring are intended to create vegetation-free sand bars suitable for plover and tern nesting. [Read more...](#)



#### Land Plan

The program objective during the first increment is to protect, restore and maintain 10,000 acres of habitat. The program's long-term objective for land is to acquire land interests, restore where appropriate, and maintain and manage approximately 29,000 acres of suitable habitat along the central Platte River between Lexington and Chapman. Land acquired during this increment will be credited to this longterm objective as will certain lands meeting criteria established by the Governance Committee but are managed by other entities, such as environmental organizations or utility and irrigation districts. [Read more...](#)



#### Adaptive Management Plan

An Adaptive Management Plan (AMP), which provides a systematic process to test hypotheses and apply the information learned to improve management decisions, is central to successful program implementation. The AMP was a collaboration between program partners and cooperators under the guidance of experts from around the country and is centered on priority hypotheses that reflect different interpretations of how river processes work and the best approach to meeting program goals. [Read more...](#)

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# PLATTE RIVER

## RECOVERY IMPLEMENTATION PROGRAM

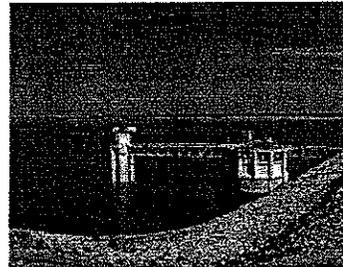
About the Program > Water Plan

Search this site...

### Water Plan

The program's objective is to use incentive-based water projects to provide sufficient water to and through the central Platte River habitat area to assist in improving and maintaining habitat for the target species. During the First Increment, the program focus will be on re-timing and improving flows to reduce target flow shortages by an average of 130,000 to 150,000 acre-feet per year. In addition to the improved flow conditions, small pulse flows in the spring are intended to create vegetation-free sand bars suitable for plover and tern nesting.

Flow re-timing will be accomplished in part by releases from the Environmental Account (EA) in Lake McConaughy. The EA is a portion of the water stored in Lake McConaughy that is set aside and managed by the Fish and Wildlife Service for the benefit of the target species. Other actions will include slightly revised operations of other water systems; general re-timing of Platte River system water projects and other project management actions; and implementation of new water supply and conservation projects in the basin. Success of the Water Plan also relies on implementation of agreed-upon New Depletions Plans in the three states and by the federal government in accordance with the program goal of offsetting new depletions to the Platte River that occurred after July 1997.



Water Projects

### Water and the Endangered Species Act

The waters of the Platte River serve the people of Wyoming, Colorado, and Nebraska in many ways. Federal and non-federal water projects in the Platte River Basin, including 15 major dams, provide municipal and industrial water supplies for about 5 million people, irrigate millions of acres of farmland, and generate millions of dollars of hydroelectric power. These projects also provide flood control, recreation, and fish and wildlife habitat.

Under the Endangered Species Act (ESA), federal agencies must ensure that water projects do not harm the continued existence of any threatened or endangered species or adversely modify critical habitat. The U.S. Fish and Wildlife Service (USFWS) concluded that the threatened piping plover and the endangered whooping crane, least tern and pallid sturgeon, could be affected by water diversions and other changes in land use throughout the Platte River Basin.

The Platte River Recovery Implementation Program (Program) brings together the states (Wyoming, Colorado, and Nebraska), federal government, water users, and environmental groups to work collaboratively to improve and maintain the associated habitats for the designated species. The Program is intended to address the ESA concerns including loss of habitat in Central Nebraska by managing key land and water resources in the central Platte region and in the process avoiding harm to the lower Platte River stretch.

### Changes in the Platte River

Historically, flow from snowmelt runoff was so large and full of sediment that it helped to remove vegetation from the Platte River and kept the river wide and shallow with bare stretches of sand. It provided a safe place for cranes and other birds to rest at night, allowing the birds to keep predators in sight. Terns and plovers also used the sandbars for nesting and raising their young.

Over the past century, 70% of the water that was originally in the Platte has been removed or retimed by storing it in reservoirs. Without these flows and the sediment load carried, sandbars and riverbanks have become overgrown with vegetation and the channels confined and narrow.

To restore the habitat, the Program will clear trees and other vegetation, increase flows at critical times, and augment sediment volumes in the river. The Program, together with the USFWS will also release "pulse flows" of water, a flow of 5,000 to 8,000 cubic feet per second (cfs) for three days in the spring, to help clear sandbars and maintain a braided river. Such pulse flows would on average, be planned for two out of three years. One (1) cfs equals about 450 gallons per minute.

### First Increment Goals (2007-2019)

The overall water objective of the Water Plan for the First Increment is to improve flows by an average of 130,000 to 150,000 acre-feet per year (by reducing shortages to "target flows"). Target flows were developed by the USFWS and are the way the Program will compare river flows and measure progress.

One acre-foot is the amount of water required to cover one acre to a depth of one foot and equals about 325,580 gallons. For comparison, the capacity of Lake McConaughy at a normal full level is approximately 1,740,000 acre-feet.

The Program will increase flows through using existing projects and retiming return flows to the river. Three initial projects: Tamarack I in Colorado, the Pathfinder Modification in Wyoming, and the Nebraska Environmental Account, will contribute to meeting the water objective. If put into action and operated as described in the Program Water Plan, the three projects will be credited for an average of 80,000 acre-feet per year toward the First Increment water objective.

The remaining portion of the water objective (50,000 to 70,000 acre-feet per year) will be met through a program of water conservation and water supply activities. Potential projects are identified in the Program Water Action Plan, which was updated in 2009. Under most circumstances, the water used for the "pulse flows" will also count toward the objective.

### Water Plan

The Water Plan is the road map developed to meet the First Increment Goals. A study titled "Reconnaissance-Level Water Action Plan" was prepared in 2000 and utilized to formulate the Program's Water Plan. The study identified potential water conservation and water supply projects (such as storage reservoirs, ground water recharge, water leasing, and improved water management) and estimated the amount of water that could be re-regulated/conserved and credited toward the Program objectives. It described the process for moving projects through feasibility studies and implementation, with the approval of the Governance Committee. The study was updated in 2009 and focuses on water projects that can be implemented to achieve the First Increment Objectives.

**New Water Related Activities**

The flow objectives described above are intended to improve Platte River flows compared to flow conditions when the Cooperative Agreement was signed. In addition, water use has increased or will increase above 1997 levels and must be offset. The three states and the federal government each have plans ("depletions plans") that describe how they will offset impacts to target flows from water-related activities that were started after July 1997. Water used to offset these activities does not count toward the First Increment Goals because it is replacing impacts from new activities. Any changes to depletions plans must be reported to and approved by the Program's Governance Committee.

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About the Program | Land Plan

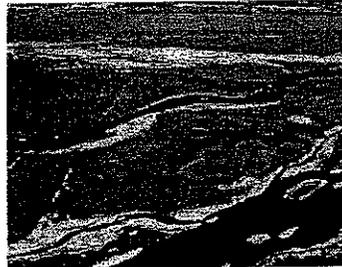
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Land Projects

## Land Plan

During the First Increment, the program objective is to protect, restore and maintain 10,000 acres of habitat. The program's long-term objective for land is to acquire land interests, restore where appropriate, and maintain and manage approximately 29,000 acres of suitable habitat along the central Platte River between Lexington and Chapman. Land acquired during the program's First Increment will be credited to this long-term objective as will certain lands that meet criteria established by the Governance Committee but are managed by other entities, such as environmental organizations or utility and irrigation districts.

The initial focus of land activities will be on acquiring interest in land considered part of "habitat complexes" of interest to the program—riverine habitat, wet meadow habitat and associated buffers. Noncomplex habitat such as sandpits (important to the terns and plovers) and wetlands (important to whooping cranes) will also be considered. Land-related activities will be guided by the executive director and the Land Advisory Committee in partnership with landowners along the central Platte.



## Background

Under the Endangered Species Act (ESA), federal agencies must ensure that water projects do not harm the continued existence of any threatened or endangered species or adversely modify critical habitat. The U.S. Fish and Wildlife Service concluded that habitat for the threatened piping plover and the endangered whooping crane and least tern, was significantly reduced by water diversions and other changes in land use through the Platte River Basin. In addition, the pallid sturgeon could be negatively affected by Platte River basin activities.

The Platte River Recovery Implementation Program (Program) brings together the states (Wyoming, Colorado and Nebraska), federal government, water users, and environmental groups to work collaboratively to improve and maintain the associated habitats for the designated species. The Program is intended to address the ESA and loss of habitat in Central Nebraska by managing key land and water resources in the central Platte region and the lower Platte River stretch.

## Definition of Habitat Lands

The initial focus of the land acquisition process is on habitat complexes. A habitat complex consists of wet meadows, channel areas, and buffers. Channel area is the portion of the river that conducts flow and is bound on either side by stable banks or permanent islands with vegetation that obstructs view. At low flows it includes interconnected small channels and exposed sand or gravel bars and non-permanent islands. Wet meadows are areas with a generally level or low-lying undulating surface consisting of a mosaic of swales with wetland soils and vegetation and ridges with upland native or restored grasslands. Buffer is used to shield wet meadow or channel habitat areas from potential disturbances.

## Purpose

The purpose of the Program's land plan is to acquire interests in lands between Lexington and Chapman, Nebraska, to restore them where appropriate, to maintain them, and otherwise to manage them so that they provide benefits to the target species based on the individual features of the land while using some or all of the characteristics of habitat complexes. Habitat acquisition is to be on a willing seller/willing lessor basis. All land acquisition and management decisions will take into account the costs, the relative benefit to the target species, and contribution toward fulfilling the Program's objectives. The Program will manage its lands in accordance with a good neighbor policy.

## Budget

The First Increment (13 Years, 2007- 2019) land budget is \$39,131,000 (not including cash equivalent credits) in 2005 dollars. The budget covers acquisition of property rights and restoration and maintenance of Program lands during the first increment. The costs will also include tax payments and potential mitigation of adverse impacts.

## Process of Land Acquisition

The Program is led by a Governance Committee (GC) consisting of representatives of Colorado, Wyoming, Nebraska, the Bureau of Reclamation, the Fish and Wildlife Service, South Platte River water users, North Platte River water users, Nebraska water users, and environmental groups.

The GC is assisted by an Executive Director and staff and several key standing committees including the Land Advisory Committee. The Land Advisory Committee provides advice and recommendations to the Governance Committee related to land acquisition, management and other land-related issues. The Executive Director's Office, working with the Land Advisory Committee, evaluates all parcels of property identified for possible acquisition. The evaluation process provides the information necessary for the Governance Committee to decide which lands to acquire.

## Land Interest Holding Entity (LIHE)

Because the Governance Committee and Program are not legal entities that can enter into contracts or hold property, the Program uses a Land Interest Holding Entity (LIHE) [The Platte River Recovery Implementation Foundation] to hold title to Program lands, or to enter into leases, easements, and other contractual arrangements for Program lands. All purchases, leases, easements, and other land-holding transactions are made at the direction of the Governance Committee, working through contractual arrangements with the LIHE. The Platte River Recovery Implementation Foundation was established through the Nebraska Community Foundation. To avoid any potential conflicts of interest, the LIHE is prohibited from managing Program lands.

## First Increment Goals (2007- 2019)

The overall goal of the Land Plan for the First Increment is protection and restoration of 10,000 acres of habitat for the three bird species. While the initial focus of the First Increment is on acquiring habitat complexes, non-complex habitat lands will also be considered. The Governance Committee will consider non-complex habitat lands that provide

demonstrable benefits to the target species such as sandpits and existing or restorable non-riparian wetlands and wet meadows within the Program's area of interest. No more than 800 acres of the 10,000 acres acquired during the First Increment will be non-complex habitat unless it is determined through the Program's Adaptive Management Plan that additional non-complex habitat lands should be acquired.

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### Landowner Information

One of the primary objectives for the Platte River Recovery Implementation Program is to protect, restore where appropriate, and maintain at least 10,000 acres of habitat in the central Platte River area between Lexington and Chapman. This area of interest generally includes lands on and within three miles on either side of the Platte River. The Program can achieve this goal through a number of methods, including purchasing land outright, as well as through easements or leases.

Once an interest is acquired in a property, the Program may undertake restoration activities to make the land suitable habitat for the endangered whooping crane, least tern, or threatened piping plover. These activities typically include clearing and maintaining in-channel islands and sandbars free of vegetation, and/or clearing tall woody vegetation away from river banks to maintain wide open channel areas.

If you have land that you are interested in selling or leasing to the Program, please complete the contact form linked below.

[Landowner Contact Form](#)

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# Kearney County, NE

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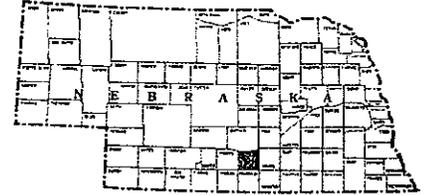
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# PROPERTY VALUATION PROTEST

• 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	FILED
NAME <b>Duane Potrzeba</b>				<b>Kearney</b>	<b>7-10-15</b>
STREET OR OTHER MAILING ADDRESS <b>1921 Westchester Drive</b>				PROTEST NUMBER	
CITY, TOWN, OR POST OFFICE <b>Hastings</b>				<b>65</b>	
STATE <b>NE</b>		ZIP CODE <b>68901</b>		HEARING DATE	HEARING TIME
TELEPHONE NUMBER <b>(402) 705-0842</b>				<b>7-11-15</b>	<b>4:40</b>
PROPERTY I.D.# <b>1</b>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <b>NW 1/4 EX. 5, 47.9 AC &amp; Ex. Tract N12 1/2 NW 1/4 18-8-13 Lowell 93.16 A</b>				

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<p><b>250% increase in 2 yrs. Not an easy piece of ground to irrigate so should be lower value. Only 1 other farm I saw in area to compare to and it was 4430/ac (rent). Every farm is unique. If value is not decreased, mill levy must go down significant. County Assessor must also prove their Assessed value.</b></p>	LAND	LAND
	<b>278,200</b>	<input checked="" type="checkbox"/>
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	<b>278,200</b>	
PERSONAL PROPERTY	PERSONAL PROPERTY	
PROPERTY I.D.# <b>2</b>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <b>lot 1 in N 1/2 NE 1/4 13-8-14 Lowell 62.46 AC</b>	

I HEREBY REQUEST THAT THE VALUES OF THE DESCRIBED PROPERTY BE CHANGED AS REQUESTED FOR THE FOLLOWING REASON	CURRENT VALUATION 20	REQUESTED VALUATION
<p><b>Same as above except assessed value has increased 284% in 2 years. Assessor: Show your proof of valuation!</b></p>	LAND	LAND
	<b>155,195</b>	<input checked="" type="checkbox"/>
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	<b>155,195</b>	
PERSONAL PROPERTY	PERSONAL PROPERTY	
PROPERTY I.D.# <b>3</b>	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
PROPERTY I.D.# <b>4</b>	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
PROPERTY I.D.# <b>4</b>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY	

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

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

2	ID #	<b>3833</b>	DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
COUNTY ASSESSOR'S RECOMMENDATION			BASIC FOR ACTION TAKEN	
Subject property valued using mass appraisal techniques to be in compliance with state statutes. Recommend no change.			LAND	<b>155,195</b>
			BUILDING	<b>----</b>
			TOTAL	<b>155,195</b>
			LAND	<b>126,400</b>
			BUILDING	<b>—</b>
			TOTAL	<b>126,400</b>

*Change Accrt ground to 2014 value \$875/ac*

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

4	ID #		DECISION OF COUNTY BOARD OF EQUALIZATION FOR ASSESSMENT YEAR 20	
COUNTY ASSESSOR'S RECOMMENDATION			BASIC FOR ACTION TAKEN	
			LAND	
			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 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. Spunka*  
Signature of County Board Chairperson

*7/16/2015*  
Date

County Clerk Certification

Date 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, 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



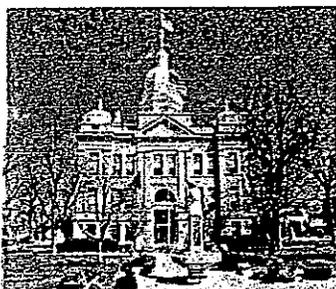
# Kearney County Board of Supervisors

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 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

5/20/15 8:35 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0003833.00	<b>Legal</b> LOT 1 IN N 1/2 NE 1/4 13-8-14 LOWELL 62.46 AC. S-T-R: 13-08-14 Acres: 62.460	<b>Card File Situs</b> 00
<b>Owner</b> POTRZEBA, DUANE & KATHRYN JO 1921 WESTCHESTER DRIVE HASTINGS, NE 68902		
<b>County Area</b> 1 AREA ONE	<b>Class Code</b> 02-05-00-03-00-09	<b>Value Improvements</b>
<b>Neighborhood</b> 0 N/A	<b>State Geo</b> 3655-13-0-00000-000-0000	<b>Land / Lot</b>
<b>Location/Group</b> 0 N/A	<b>Cadastral</b> 1 12 2	<b>Total</b>
<b>District</b> 530 LOWELL 2	<b>Book / Page</b> /	
<b>School</b> 10-0002	<b>Sale Date</b>	
	<b>Sale Amount</b> .00	

District	Description	Spot Code	Units	Rate	Amount				
4	LOWELL DRAINAGE	N	46.95	0.30	14.10				
Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V	
2331	ACCRT	8400	INVALE	ACCRETION (OTHER)	N	0.440	3,000	1,3	
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	12.990	3,000	38,9	
8563	ACCRT	8400	PLATTE	ACCRETION (OTHER)	N	0.120	3,000	36	
						<b>13.550</b>		<b>40,6</b>	
2331	DRY	2600	INVALE	3D DRYLAND (3D)	N	0.730	1,500	1,0	
8415	DRY	2600	BOEL	3D DRYLAND (3D)	N	0.360	1,500	5	
8493	DRY	2800	GOTHENBURG	4D DRYLAND (4D)	N	0.300	1,500	4	
8563	DRY	2600	PLATTE	3D DRYLAND (3D)	N	23.990	1,500	35,9	
						<b>25.380</b>		<b>38,0</b>	
2331	IRRG	600	INVALE	3A IRRIGATED (3A)	N	12.210	3,500	42,7	
8493	IRRG	800	GOTHENBURG	4A IRRIGATED (4A)	N	0.460	3,500	1,6	
8563	IRRG	600	PLATTE	3A IRRIGATED (3A)	N	9.180	3,500	32,1	
						<b>21.850</b>		<b>76,4</b>	
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	1.680	0		
						<b>Land Total</b> 62.460		<b>155,1</b>	

12

7-7-15@3:50

# Property Valuation Protest

and Report of County Board of Equalization Action

GANZ

FORM

422

File with the County Clerk (See Instructions)

County Name **Kearney**

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

sign here

Signature of Person Filing Protest

*James R. Ganz, Jr.*

Date  
**6-25-15**

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

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

<b>Decision of County Board of Equalization for Assessment Year 20</b>	
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 \_\_\_\_\_

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

1	ID # <b>3737</b>		
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 <b>1,128,300</b>	BASIS FOR ACTION TAKEN <b>Changed ACCRT ground to 2014 value \$875/AC</b>	LAND <b>1,109,600</b>
	BUILDING <b>----</b>		BUILDING
	TOTAL <b>1,128,300</b>		TOTAL <b>1,109,600</b>

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: *Ruth A. Shunk* Date: 7/16/2015

County Clerk Certification

Date 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 also 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



5/19/15 10:40 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0003737.00			<b>Legal</b> LOTS 3 & 4 & SW 1/4 9-8-13 LOWELL 216.60 AC. S-T-R: 09-08-13 Acres: 216.600			<b>Card File</b> 00 <b>Situs</b>		
<b>Owner</b> PAYNE FAMILY FARMS P.O. BOX 340 KEARNEY, NE 68848								
<b>County Area</b>	1	AREA ONE	<b>Class Code</b>	02-05-00-03-00-10		<b>Value</b>		
<b>Neighborhood</b>	0	N/A	<b>State Geo</b>	3657-09-0-00000-000-0000		<b>Improvements</b>		
<b>Location/Group</b>	0	N/A	<b>Cadastral</b>	1 2 1		<b>Land / Lot</b>		
<b>District</b>	530	LOWELL 2	<b>Book / Page</b>	/		<b>Total</b>		
<b>School</b>	10-0002		<b>Sale Date</b>					
			<b>Sale Amount</b>	.00				

District	Description	Spot Code	Units	Rate	Amount				
4	LOWELL DRAINAGE	N	394.44	0.30	118.34				
Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V	
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	8.800	3,000	26,4	
8402	IRRG	400	ALDA	2A IRRIGATED (2A)	N	7.300	6,000	43,8	
8493	IRRG	800	GOTHENBURG	4A IRRIGATED (4A)	N	1.160	3,500	4,0	
8563	IRRG	600	PLATTE	3A IRRIGATED (3A)	N	46.600	3,500	163,1	
8581	IRRG	400	WANN	2A IRRIGATED (2A)	N	148.490	6,000	890,9	
						<b>203.550</b>		<b>1,101,9</b>	
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	4.250	0		
						<b>Land Total</b>	<b>216.600</b>		<b>1,128,3</b>

7-7-15 @ 4:00

File with the County Clerk (See Instructions)

# Property Valuation Protest

and Report of County Board of Equalization Action

FORM 422

County Name Kearney

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

sign here

Signature of Person Filing Protest: James P. Ganz Jr

Date: 6-25-15

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 \$ 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 \_\_\_\_\_

19

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

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 <b>496,660</b>	BASIS FOR ACTION TAKEN <i>Changed ACERT ground to 2014 value \$875/AC</i>	LAND <b>489,160</b>	
	BUILDING ---		BUILDING ---	
	TOTAL <b>496,660</b>		TOTAL <b>489,160</b>	

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.

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

County Clerk Certification

Only 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>
--	--	---

This undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been adopted by the assessor, was 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

Parcel ID		0003736.10		Card File		0003736.10	
Owner		WIDDOWSON, NANCY & BRADLEY 2154 X ROAD KENESAW, NE 68956-6156		Situs			
County Area		1 AREA ONE		Value		Current	
Neighborhood		0 N/A		Improvements		0	
Location/Group		0 N/A		Land / Lot		298,030	
District		530 LOWELL 2		Total		298,030	
School		10-0002				496,660	
Legal		LOT2 & W 1/2 SE 1/4 EX. TRACT SW CORNER 9-8-13 LOWELL 105.13 AC. S-T-R: 09-08-13 Acres: 105.130					
Class Code		02-05-00-03-00-09					
State Geo		3657-09-0-00000-000-0000					
Cadastral		1 2 2					
Book / Page		/					
Sale Date							
Sale Amount		.00					
Units		Rate		Amount			
60.00		0.40		24.00			
District Description		Spot Code		LVG Description		LVG Description (OTHER)	
EAST		N		GOTHENBURG		ACCRETION (OTHER)	
Use		LVG		Soil Description		LVG	
ACCRT		8400		GOTHENBURG		8400	
GRAS		3400		ALDA		3400	
GRAS		3600		PLATTE		3600	
GRAS		3400		WANN		3400	
IRRG		400		ALDA		400	
IRRG		800		GOTHENBURG		800	
IRRG		600		PLATTE		600	
IRRG		400		WANN		400	
ROAD		10101		ROADS & DITCHES		10101	
				ROADS & DITCHES (RD)		0	
				Land Total		105.130	
				Acres		3.530	
				Value/Acre		3,000	
				Assessed Va		10,590	
				Sub		16,485	
				Market/Acre		44,400	
				Market Value		105	
				Sub		84,280	
				Market Value		340,800	
				Sub		469,585	
				Market Value		496,660	
				Sub			

21

7-7-15 @ 3:40

6402

# Property Valuation Protest

and Report of County Board of Equalization Action

FORM

422

File with the County Clerk (See Instructions)

County Name Kearney

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

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  
2015 JUN 29 AM 10:21  
MARRA JOHNSON  
KEARNEY COUNTY CLERK

<b>Decision of County Board of Equalization for Assessment Year 20</b> _____	
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 \_\_\_\_\_

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

**ATTORNEYS AT LAW**

JAMES R. GANZ, JR.  
EMAIL: [jganzjr@frontiernet.net](mailto: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](http://ganztitleandlaw.com)

June 25, 2015

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

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

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

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 14<sup>th</sup>, 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

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

NAME <b>Kathleen L. Ganz</b>		COUNTY NAME <b>Kearney</b>	
STREET OR OTHER MAILING ADDRESS <b>22 Hillcrest Drive</b>		PROTEST DATE <b>June 29, 2015</b>	PROTEST NUMBER <b>35</b>
CITY, TOWN, OR POST OFFICE <b>Kearney</b>	STATE <b>NE</b>	ZIP CODE <b>68845</b>	HEARING DATE <b>July 14, 2015</b>
HEARING TIME <b>2:50 p.m.</b>			

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 <b>582,750</b>	BASIS FOR ACTION TAKEN <i>Changed Accat ground to 2014 Value</i>	LAND <b>571,510</b>
	BUILDING <b>3,230</b>		BUILDING <b>3,230</b>
	TOTAL <b>585,980</b>		TOTAL <b>574,740</b>

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

*Lilene A. Spivak*  
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* 20 *15*

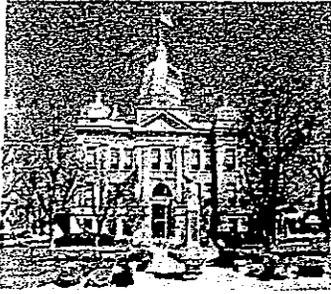
*Mary Johnson*  
Signature of County Clerk

*July 17, 2015*  
Date



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

# 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

5/19/15 10:40 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0003736.00			<b>Legal</b> LOT 1 & E 1/2 SE 1/4 9-8-13 LOWELL 115.7 AC. S-T-R: 09-08-13 Acres: 115.700			<b>Card File</b> 00 <b>Situs</b>		
<b>Owner</b> GANZ, KATHLEEN L. 22 HILLCREST DRIVE KEARNEY, NE 68845								
<b>County Area</b>	1	AREA ONE	<b>Class Code</b>	01-05-00-03-00-09		<b>Value</b>		
<b>Neighborhood</b>	0	N/A	<b>State Geo</b>	3657-09-0-00000-000-0000		<b>Improvements</b>		
<b>Location/Group</b>	0	N/A	<b>Cadastral</b>	1 2 2A		<b>Land / Lot</b>		
<b>District</b>	530	LOWELL 2	<b>Book / Page</b>	/		<b>Total</b>		
<b>School</b>	10-0002		<b>Sale Date</b>					
			<b>Sale Amount</b>	.00				

District	Description	Spot Code	Units	Rate	Amount
4	LOWELL DRAINAGE	N	287.17	0.30	86.16
6	EAST	N	60.00	0.40	24.00

Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	4.360	3,000	13,0
8563	ACCRT	8400	PLATTE	ACCRETION (OTHER)	N	0.930	3,000	2,7
						<b>5.290</b>		<b>15,8</b>
8563	BLDG	9200	PLATTE	BUILDING SITE (SITE)	N	1.000	2,000	2,0
8402	DRY	2400	ALDA	2D DRYLAND (2D)	N	4.140	2,750	11,3
8581	DRY	2400	WANN	2D DRYLAND (2D)	N	6.450	2,750	17,7
						<b>10.590</b>		<b>29,1</b>
8563	GRAS	3600	PLATTE	3G GRASSLAND (3G)	N	3.280	1,300	4,2
8581	GRAS	3400	WANN	2G GRASSLAND (2G)	N	0.170	1,300	2
						<b>3.450</b>		<b>4,4</b>
8402	IRRG	400	ALDA	2A IRRIGATED (2A)	N	15.950	6,000	95,7
8493	IRRG	800	GOTHENBURG	4A IRRIGATED (4A)	N	0.010	3,500	
8563	IRRG	600	PLATTE	3A IRRIGATED (3A)	N	6.770	3,500	23,6
8581	IRRG	400	WANN	2A IRRIGATED (2A)	N	68.640	6,000	411,8
						<b>91.370</b>		<b>531,2</b>
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	4.000	0	
						<b>Land Total</b>	<b>115.700</b>	<b>582,7</b>

File with the  
County Clerk  
(See Instructions)

# Property Valuation Protest

and Report of County Board of Equalization Action

FORM  
**422**

County Name **Kearney**

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

**sign here** Signature of Person Filing Protest

MAYRA JOHNSON  
 KEARNEY COUNTY CLERK  
 2015 JUL -8  
 7/8/15  
 10:25

<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (if applicable)</b>

<b>Decision of County Board of Equalization for Assessment Year 20__</b>	
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 \_\_\_\_\_

<b>County Clerk Certification</b>		
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 \_\_\_\_\_

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

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 <i>changed ACCRT ground to 2014 value</i>
	BUILDING	----	LAND <i>575,110</i>
	TOTAL	606,090	BUILDING
			TOTAL <i>575,110</i>

2	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

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 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, 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



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

5/19/15 10:40 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0003733.00	<b>Legal</b> LOTS 1,2,3 & 4 IN S 1/2 7-8-13 LOWELL 144.44 ACS. S-T-R: 07-08-13 Acres: 144.440	<b>Card File</b> 000 <b>Situs</b>
<b>Owner</b> VAN ORNAM, GEORGIA TRUSTEE #2451 UNITED FARM & RANCH MANAGEMENT PO BOX 1186 KEARNEY, NE 68848		

<b>County Area</b> 1 AREA ONE	<b>Class Code</b> 02-05-00-03-00-09	<b>Value</b>
<b>Neighborhood</b> 0 N/A	<b>State Geo</b> 3657-07-0-00000-000-0000	<b>Improvements</b>
<b>Location/Group</b> 0 N/A	<b>Cadastral</b> 1 1 1	<b>Land / Lot</b>
<b>District</b> 530 LOWELL 2	<b>Book / Page</b> /	<b>Total</b>
<b>School</b> 10-0002	<b>Sale Date</b>	
	<b>Sale Amount</b> .00	

District	Description	Spot Code	Units	Rate	Amount
4	LOWELL DRAINAGE	N	179.80	0.30	53.94

Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	25.420	3,000	76,260
2331	IRRG	600	INVALE	3A IRRIGATED (3A)	N	17.910	3,500	62,685
8563	IRRG	600	PLATTE	3A IRRIGATED (3A)	N	78.430	3,500	274,505
8581	IRRG	400	WANN	2A IRRIGATED (2A)	N	17.270	6,000	103,620
						<u>113.610</u>		<u>440,810</u>
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	5.410	0	
						<b>Land Total</b> 144.440		517,070

53  
4

5/19/15 10:40 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0003735.00	<b>Legal</b> LOTS 3 & 4 & S 1/2 SW 1/4 8-8-13 LOWELL 130.24 AC. S-T-R: 08-08-13 Acres: 130.240	<b>Card File Situs</b> 00
<b>Owner</b> VAN ORNAM, GEORGIA TRUSTEE #2451 %UNITED FARM & RANCH MANAGEMENT PO BOX 1186 KEARNEY, NE 68848		
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 530 LOWELL 2 <b>School</b> 10-0002	<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 3657-08-0-00000-000-0000 <b>Cadastral</b> 1 1 2 <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00	<b>Value Improvements Land / Lot Total</b>

District	Description	Spot Code	Units	Rate	Amount
4	LOWELL DRAINAGE	N	173.50	0.30	52.06

Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	14.580	3,000	43,7
8493	IRRG	800	GOTHENBURG	4A IRRIGATED (4A)	N	0.730	3,500	2,5
8563	IRRG	600	PLATTE	3A IRRIGATED (3A)	N	43.370	3,500	151,7
8581	IRRG	400	WANN	2A IRRIGATED (2A)	N	68.000	6,000	408,0
						<b>112.100</b>		<b>562,3</b>
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	3.560	0	
						<b>Land Total 130.240</b>		<b>666,0</b>

5

File with the  
County Clerk  
(See Instructions)

# Property Valuation Protest

and Report of County Board of Equalization Action

7-14-15 @ 2:10  
FORM  
422

County Name Kearney

<b>Name and Mailing Address of Person Filing Protest</b>			Protest Number <u>554511</u> Filed <u>7-8</u> 20 <u>15</u>	
Name <u>Georgia Van Ornam Trustee #2451</u>			<b>Protested Valuation 20 15</b>	
Street or Other Mailing Address <u>c/o United Farm &amp; Ranch Management PO Box 1186</u>			<b>Requested Valuation</b>	
City, Town, or Post Office <u>Kearney</u>			Land \$ <u>517,070</u>	Land \$ <u>296,360</u>
State <u>NE</u>			Buildings \$	Buildings \$
Zip Code <u>68848</u>			Total Land and Buildings \$ <u>517,070</u>	Total Land and Buildings \$ <u>296,360</u>
Property Identification Number <u>0003733.00</u>	Phone Number <u>(308) 237-7662</u>		Personal Property \$	Personal Property \$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description <u>Lots 1,2,3 &amp; 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]*  
Signature of Person Filing Protest

2015 JUL -8 8AM  
MYRA JOHNSON  
KEARNEY COUNTY CLERK  
FILED  
7/8/15

<b>County Assessor's Recommendation</b>	<b>Referee's Recommendation (If Applicable)</b>

<b>Decision of County Board of Equalization for Assessment Year 20</b> _____	
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 \_\_\_\_\_

<b>County Clerk Certification</b>		
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 \_\_\_\_\_

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

1 ID# **3733**

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 <b>517,070</b>	BASIS FOR ACTION TAKEN <b>Changed ACERT ground to 2014 value</b>	LAND <b>463,055</b>	
	BUILDING <b>----</b>		BUILDING	
	TOTAL <b>517,070</b>		TOTAL <b>463,055</b>	

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: *Richard A. Shunk* 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>
--	--	---

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.

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



Authorized by Neb. Rev. Stat. §77-1532

# 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. 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

# 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

NAME <i>Julius Holl Farms LTD</i>		COUNTY NAME <i>Holl</i> <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 0003732</i>	REAL ESTATE LEGAL DESCRIPTION AND/OR PERSONAL PROPERTY <i>Lots 243 in 5 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	CURRENT VALUATION 20	REQUESTED VALUATION
<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>	LAND <i>69680</i>	LAND <i>119,230</i> <del><i>3,220</i></del>
	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	REQUESTED VALUATION
	LAND	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	REQUESTED VALUATION
	LAND	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	REQUESTED VALUATION
	LAND	LAND
	BUILDINGS	BUILDINGS
	TOTAL	TOTAL
	PERSONAL PROPERTY	PERSONAL PROPERTY

SIGN HERE *Randy Holl*  
SIGNATURE OF PERSON FILING PROTEST

*6-29-15 34*  
DATE

MYRA JOHNSON  
 CLERK  
 KEARNEY COUNTY CLERK  
 2015 JUN 30 AM 8:24  
 FILED

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

1 ID# 3732

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 <b>119,230</b>	BASIS FOR ACTION TAKEN <i>ACERT was lowered To 2014 value</i>	LAND <i>RAS 76,715 76,730</i>	
	BUILDING <b>----</b>		BUILDING	
	TOTAL <b>119,230</b>		TOTAL <i>RAS 76,715 76,730</i>	

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.

*Robert A. Shuck*  
Signature of County Board Chairperson

*7/16/2015*  
Date

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>
---	--	---

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\_\_\_\_\_.

*Mina Johnson*  
Signature of County Clerk

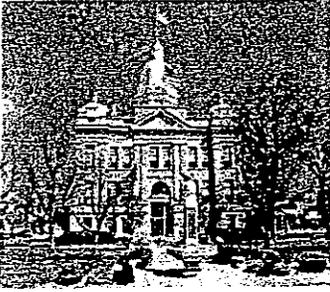


*July 17, 2015*  
Date

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

35

# 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

7/27/15 1:00 PM

KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0003732.00 <b>Owner</b> HOLL FARM, LTD, JULIUS % RANDY HOLL 2285 41 ROAD KENESAW, NE 68956			<b>Legal</b> LOTS 2 & 3 IN S 1/2 2-8-13 LOWELL 69.68 AC. S-T-R: 02-08-13 Acres: 69.680			<b>Card File</b> Situs	
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 520 LOWELL AR3 <b>School</b> 01-0003			<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 3657-02-0-00000-000-0000 <b>Cadastral</b> 1 3 1 <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00			<b>Value</b> Improvement Land / Lot Total	
<b>District</b>	<b>Description</b>	<b>Spot Code</b>	<b>Units</b>	<b>Rate</b>	<b>Amount</b>		
4	LOWELL DRAINAGE	N	47.18	0.30	14.16		
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>
8493	ACCR-BRD	8405	GOTHENBURG	CO BRD LOWERED ACCRE ()	N	20.000	<del>3000</del> 875
8493	GRAS	3800	GOTHENBURG	4G GRASSLAND (4G)	N	0.010	1,300
8563	GRAS	3600	PLATTE	3G GRASSLAND (3G)	N	45.550	1,300
						45.560	
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	4.120	0
						<b>Land Total</b>	<b>69.680</b>

5/19/15 10:40 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0003732.00	<b>Legal</b> LOTS 2 & 3 IN S 1/2 2-8-13 LOWELL 69.68 AC. S-T-R: 02-08-13 Acres: 69.680	<b>Card File</b> Situs
<b>Owner</b> HOLL FARM, LTD, JULIUS % RANDY HOLL 2285 41 ROAD KENESAW, NE 68956		
<b>County Area</b> 1 AREA ONE	<b>Class Code</b> 02-05-00-03-00-09	<b>Value</b>
<b>Neighborhood</b> 0 N/A	<b>State Geo</b> 3657-02-0-00000-000-0000	<b>Improvements</b>
<b>Location/Group</b> 0 N/A	<b>Cadastral</b> 1 3 1	<b>Land / Lot</b>
<b>District</b> 520 LOWELL AR3	<b>Book / Page</b> /	<b>Total</b>
<b>School</b> 01-0003	<b>Sale Date</b>	
	<b>Sale Amount</b> .00	

District	Description	Spot Code	Units	Rate	Amount	Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V
4	LOWELL DRAINAGE	N	47.18	0.30	14.16	8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	20.000	3,000	60,000
						8493	GRAS	3800	GOTHENBURG	4G GRASSLAND (4G)	N	0.010	1,300	
						8563	GRAS	3600	PLATTE	3G GRASSLAND (3G)	N	45.550	1,300	59,200
												45.560		59,200
RD	ROAD	10101							ROADS & DITCHES	ROADS & DITCHES (RD)	N	4.120	0	
												Land Total	69.680	119,200

*76,514.19*

REPORT OF THE COUNTY BOARD OF EQUALIZATION

FORM 422  
CONTINUED

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

1	ID# <b>2828.20</b>		
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 <b>318,420</b>	BASIS FOR ACTION TAKEN <i>Changed to 2014 ACCT ground value \$875/AC</i>	
	BUILDING <b>----</b>		LAND <b>92,875</b>
	TOTAL <b>318,420</b>		BUILDING <b>----</b>
		TOTAL <b>92,875</b>	

2	ID# <b>2952.31</b>		
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 <b>146,710</b>	BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>	
	BUILDING <b>55,460</b>		LAND <b>146,710</b>
	TOTAL <b>202,170</b>		BUILDING <b>55,460</b>
		TOTAL <b>202,170</b>	

3	ID# <b>2952.33</b>		
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 <b>87,745</b>	BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>	
	BUILDING <b>----</b>		LAND <b>87,745</b>
	TOTAL <b>87,745</b>		BUILDING <b>----</b>
		TOTAL <b>87,745</b>	

4	ID# <b>5952.34</b>		
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 <b>87,695</b>	BASIS FOR ACTION TAKEN <i>Agree with Assessor</i>	
	BUILDING <b>----</b>		LAND <b>87,695</b>
	TOTAL <b>87,695</b>		BUILDING <b>----</b>
		TOTAL <b>87,695</b>	

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.

*Riche 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

Authorized by Neb. Rev. Stat. §77-1502 **39**

Exhibit A

Property Valuation Protest

James Gregory Brandt, Trustee

FILED

2015 JUL 10 AM 8:52

MYRA JOHNSON  
KEARNEY COUNTY CLERK

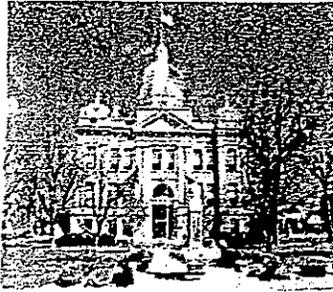
1. Property ID 0002828.20 – Accretion ground in 23-8-16, Blaine (106.14 acres)

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.

# 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 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

5/14/15 8:53 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0002828.20 <b>Owner</b> BRANDT, JAMES GREGORY, TRUSTEE P.O. BOX 2558 KEARNEY, NE 68848				<b>Legal</b> ACCRETION GROUND 23-8-16 BLAINE 106.14 AC. S-T-R: 23-08-16 Acres: 106.140			<b>Card File</b> Situs		00
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007				<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 0000-00-0-00000-000-0000 <b>Cadastral</b> <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00			<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>		
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>	<b>Assessed V</b>	
8467	ACCRT	8400	GIBBON	ACCRETION (OTHER)	N	106.140	3,000	318,42	
						<b>Land Total</b>	<b>106.140</b>	<b>318,42</b>	

File with the  
County Clerk  
(See Instructions)

# Property Valuation Protest

and Report of County Board of Equalization Action

FORM  
422

County Name KEARNEY

Name and Mailing Address of Person Filing Protest			Protest Number	Filed
Name <u>Marlene &amp; Larry Ruskie</u>			<u>11</u>	<u>7</u> , 20 <u>15</u>
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>			Buildings \$ <u>12,850</u>	Buildings \$ <u>12,850</u>
Zip Code <u>68845</u>			Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <u>0002817.02</u>	Phone Number <u>308-234-3924</u>		Personal Property \$ <u>232,580</u>	Personal Property \$ <u>127,351</u>
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description <u>Tract in Gov. Lot 1 Section 22</u> <u>Accretion Township 08</u> <u>28-16 Blaine Range 10</u> <u>66.43 A.C. Acres 65.910</u>			Reasons for requested valuation change (Attach additional pages if needed.) <u>Property Val. is not comparable to adjacent properties.</u> <u>See attached sheet for Proof.</u>	

sign  
here

Signature of Person Filing Protest

Larry Ruskie

6-14-2015  
Date

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

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

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 219,730	BASIS FOR ACTION TAKEN <i>Lowering Asses to 2014 value</i>	
	BUILDING 12,850		LAND 81,795
	TOTAL 232,580		BUILDING 12,850
		TOTAL 94,645	

2	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	

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 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.

*Rene A. Shultz*  
Signature of County Board Chairperson 6/16/2015  
Date

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>

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\_\_.

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

**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**

	<b>2014</b>	<b>2015</b>	<b>% of Increase</b>
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%

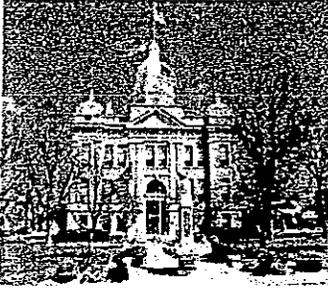
**Assessed Value Per Acre**

	<b>2015 Value</b>	<b>Acres</b>	<b>Value/Acre</b>
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**

# 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  
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Minden, Nebraska

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Ross W. Bruning  
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Robert M. Swanson  
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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

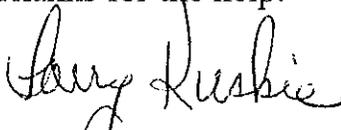
July 7, 2015

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.

A handwritten signature in cursive script that reads "Larry Kuskie". The signature is written in dark ink and is positioned above the printed name.

Larry Kuskie

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

**Percent of Increase from 2014 to 2015**

	<b>2014</b>	<b>2015</b>	<b>% of Increase</b>
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**

	<b>2015 Value</b>	<b>Acres</b>	<b>Value/Acre</b>
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**

48

5/14/15 8:53 AM

KEARNEY COUNTY 2014 Real Estate Breakdown Report

<b>Parcel ID</b> 0002817.02 <b>Owner</b> KUSKIE, LARRY D. & MARLENE M., TRUSTEES 476 W ROAD KEARNEY, NE 68845			<b>Legal</b> TRACT IN GOV. LOT 1 AND ACCRETION 22-8-16 BLAINE 66.43 AC. S-T-R: 22-08-16 Acres: 65.910			<b>Card File</b> 00 <b>Situs</b>	
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007			<b>Class Code</b> 01-05-00-03-00-09 <b>State Geo</b> 3651-22-0-00000-000-0000 <b>Cadastral</b> 1 5 13B <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00			<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>	

Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed V
9999	ACCRT	8400	WATER	ACCRETION (OTHER)	N	64.910	3,000	194,7
SITE	FARM	9201	SITE	FARMSITE (SITE)	N	1.000	25,000	25,000
<b>Land Total</b>						<b>65.910</b>		<b>219,7</b>

$$\begin{array}{r}
 56,795 \\
 25,000 \\
 \hline
 81,795
 \end{array}$$

81,795

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002828.20 <b>Owner</b> BRANDT, JAMES GREGORY, TRUSTEE P.O. BOX 2588 KEARNEY, NE 68848			<b>Legal</b> ACCRETION GROUND 23-8-16 BLAINE 106.14 AC. S-T-R: 23-08-16 Acres: 106.140			<b>Card File</b> 00 <b>Situs</b>		
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007			<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 0000-00-0-00000-000-0000 <b>Cadastral</b> <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00			<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>		
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>	<b>Assesse</b>
8467	ACCRT	8400	GIBBON	ACCRETION (OTHER)	N	106.140	3,000	318,42
<b>Land Total</b>						<b>106.140</b>		<b>318,42</b>

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002812.00 <b>Owner</b> PLATTE RIVER RECOVERY IMPLEMENTATION FOUNDATION P.O. BOX 83107 LINCOLN, NE 68501				<b>Legal</b> ACCRETION LAND LYING IN AND NORTH OF NE 1/4 21-8-16 BLAINE 107.15 AC. S-T-R: 21-08-16 Acres: 107.140			<b>Card File</b> 000 <b>Situs</b>	
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007		<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 3651-21-0-00000-000-0000 <b>Cadastral</b> 1 5 4A <b>Book / Page</b> 233 / 885 <b>Sale Date</b> 12/19/2014 <b>Sale Amount</b> 1,350,000.00			<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>			
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>	<b>Assesse</b>
9999	ACCRT	8400	WATER	ACCRETION (OTHER)	N	97.600	3,000	292,800
8402	IRRG	400	ALDA	2A IRRIGATED (2A)	N	2.510	6,000	15,060
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	7.030	0	
<b>Land Total</b>						<b>107.140</b>		<b>307,860</b>

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002819.00	<b>Legal</b> ACCRETION LAND LYING N. OF NW 1/4 22-8-16 BLAINE 133.71 AC. S-T-R: 22-08-16 Acres: 133.720	<b>Card File</b> 000 <b>Situs</b>
<b>Owner</b> PLATTE RIVER RECOVERY IMPLEMENTATION FOUNDATION P.O. BOX 83107 LINCOLN, NE 68501		
<b>County Area</b> 1 AREA ONE	<b>Class Code</b> 02-05-00-03-00-09	<b>Value Improvements</b>
<b>Neighborhood</b> 0 N/A	<b>State Geo</b> 3651-22-0-00000-000-0000	<b>Land / Lot</b>
<b>Location/Group</b> 0 N/A	<b>Cadastral</b> 1 5 5A	<b>Total</b>
<b>District</b> 470 BLAINE B7	<b>Book / Page</b> 233 / 885	
<b>School</b> 10-0007	<b>Sale Date</b> 12/19/2014	
	<b>Sale Amount</b> 1,350,000.00	

District	Description	Spot Code	Units	Rate	Amount				
3	WHISKEY SLOUGH	N	3.00	0.00	0.00				
Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed	
8402	ACCRT	8400	ALDA	ACCRETION (OTHER)	N	1.000	3,000	3,000	
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	76.690	3,000	230,070	
8495	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	20.180	3,000	60,540	
8581	ACCRT	8400	WANN	ACCRETION (OTHER)	N	1.500	3,000	4,500	
9999	ACCRT	8400	WATER	ACCRETION (OTHER)	N	26.970	3,000	80,910	
						<b>126.340</b>		<b>379,020</b>	
8402	GRAS	3400	ALDA	2G GRASSLAND (2G)	N	4.300	1,300	5,590	
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	3.080	0		
						<b>Land Total 133.720</b>		<b>384,610</b>	

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002801.00 <b>Owner</b> STATE OF NEBRASKA % THE BOARD OF EDUCATIONAL LANDS & FUNDS 555 N. COTNER BLVD. LINCOLN, NE 68505-2353			<b>Legal</b> LOT 2 SW 1/4 SW 1/4 16-8-16 BLAINE 70.15 AC. S-T-R: 16-08-16 Acres: 70.150			<b>Card File</b> 00 <b>Situs</b>		
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007			<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 3651-16-0-00000-000-0000 <b>Cadastral</b> 1 5 1 <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00			<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>		
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>	<b>Assesse</b>
8402	ACCRT	8400	ALDA	ACCRETION (OTHER)	N	0.490	3,000	1,47
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	46.980	3,000	140,94
8495	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	2.730	3,000	8,19
9999	ACCRT	8400	WATER	ACCRETION (OTHER)	N	7.440	3,000	22,32
						<b>57.640</b>		<b>172,92</b>
8402	DRY	2400	ALDA	2D DRYLAND (2D)	N	9.840	2,750	27,06
8493	DRY	2800	GOTHENBURG	4D DRYLAND (4D)	N	0.010	1,500	1
						<b>9.850</b>		<b>27,07</b>
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	2.660	0	
<b>Land Total</b>						<b>70.150</b>		<b>199,99</b>

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002802.00 <b>Owner</b> STATE OF NEBRASKA % THE BOARD OF EDUCATIONAL LANDS & FUNDS 555 N. COTNER BLVD. LINCOLN, NE 68505-2353	<b>Legal</b> LOT 1 SE 1/4 SW 1/4 16-8-16 BLAINE 96.02 AC. S-T-R: 16-08-16 Acres: 96.020	<b>Card File</b> 00 <b>Situs</b>
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<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007	<b>Class Code</b> 02-05-00-03-00-09 <b>State Geo</b> 3651-16-0-00000-000-0000 <b>Cadastral</b> 1 5 2 <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00	<b>Value Improvements</b> <b>Land / Lot</b> <b>Total</b>
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Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed
8402	ACCRT	8400	ALDA	ACCRETION (OTHER)	N	0.530	3,000	1,59
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	74.020	3,000	222,06
8495	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	3.790	3,000	11,37
9999	ACCRT	8400	WATER	ACCRETION (OTHER)	N	11.280	3,000	33,84
						<b>89.620</b>		<b>268,86</b>
8402	DRY	2400	ALDA	2D DRYLAND (2D)	N	4.890	2,750	13,45
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	1.510	0	
<b>Land Total</b>						<b>96.020</b>		<b>282,31</b>

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

Parcel ID 0062800.01 Owner MEYERS HOMESTEAD PRESERVE FOUNDATION P.O. BOX 573 ELM CREEK, NE 68836	Legal ACCRETION LAND 13-8-16 BLAINE 106.7 AC, Acres: 106.700	Card File Situs 000
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County Area 1 Neighborhood 0 Location/Group 0 District 470 School 10-0007 Irrigation 00	AREA ONE N/A N/A BLAINE B7 No Irrigation	Class Code 02-05-00-03-00-09 State Geo 0000-00-0-00000-000-0000 Cadastral Book / Page / Sale Date Sale Amount .00	Value Improvements Land / Lot Total
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Soil	Use	LVG	Soil Description	LVG Description	Spot Code	Acres	Value/Acre	Assessed
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	106.700	3,000	320,100
Land Total						106.700		320,100

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002800.02 <b>Owner</b> KDIVER, L.L.C. 318 HURON DRIVE KEARNEY, NE 68847			<b>Legal</b> ACCRETION LAND 13-8-16 BLAINE 34.77 AC. S-T-R: 13-08-16 Acres: 34.770			<b>Card File</b> 000 <b>Situs</b>		
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007 <b>Irrigation</b> 00 No Irrigation			<b>Class Code</b> 02-05-00-03-00-08 <b>State Geo</b> 0000-00-0-00000-000-0000 <b>Cadastral</b> <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00			<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>		
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>	<b>Assessed</b>
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	34.770	3,000	104,310
<b>Land Total</b>						<b>34.770</b>		<b>104,310</b>

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KEARNEY COUNTY 2015 Real Estate Breakdown Report

<b>Parcel ID</b> 0002803.01 <b>Owner</b> MARSHALL, NORRIS B. & LORI A. 186 W ROAD KEARNEY, NE 68845			<b>Legal</b> TRACT SW 1/4 SW 1/4 & ALL ACCRETION LAND 17-8-16 BLAINE 309.52 AC. S-T-R: 17-08-16 Acres: 309.530				<b>Card File</b> 000 <b>Situs</b>	
<b>County Area</b> 1 AREA ONE <b>Neighborhood</b> 0 N/A <b>Location/Group</b> 0 N/A <b>District</b> 470 BLAINE B7 <b>School</b> 10-0007			<b>Class Code</b> 01-06-00-03-00-10 <b>State Geo</b> 3651-00-0-00000-000-0000 <b>Cadastral</b> 1 4 2 <b>Book / Page</b> / <b>Sale Date</b> <b>Sale Amount</b> .00				<b>Value</b> <b>Improvements</b> <b>Land / Lot</b> <b>Total</b>	
<b>Soil</b>	<b>Use</b>	<b>LVG</b>	<b>Soil Description</b>	<b>LVG Description</b>	<b>Spot Code</b>	<b>Acres</b>	<b>Value/Acre</b>	<b>Assessed</b>
8402	ACCRT	8400	ALDA	ACCRETION (OTHER)	N	0.090	3,000	27
8493	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	198.130	3,000	594,39
8495	ACCRT	8400	GOTHENBURG	ACCRETION (OTHER)	N	39.620	3,000	118,86
9999	ACCRT	8400	WATER	ACCRETION (OTHER)	N	41.210	3,000	123,63
						<b>279.050</b>		<b>837,15</b>
8402	DRY	2400	ALDA	2D DRYLAND (2D)	N	0.010	2,750	3
8402	IRRG	400	ALDA	2A IRRIGATED (2A)	N	25.890	6,000	155,34
8493	IRRG	800	GOTHENBURG	4A IRRIGATED (4A)	N	0.910	3,500	3,18
						<b>26.800</b>		<b>158,52</b>
RD	ROAD	10101	ROADS & DITCHES	ROADS & DITCHES (RD)	N	3.670	0	
<b>Land Total</b>						<b>309.530</b>		<b>995,70</b>