



Saline County Board of Commissioners

Meeting Agenda

AGENDA

SALINE COUNTY BOARD OF EQUALIZATION

SALINE COUNTY COURTHOUSE

Wilber, NE

9:15 AM

DATE: April 12, 2022

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.

PLEDGE OF ALLEGIANCE

OPEN MEETINGS LAW

ROLL CALL

APPROVAL OF AGENDA

APPROVAL OF MINUTES OF THE PREVIOUS MEETING

CORRESPONDENCE

BUSINESS FOR ACTION

Hear/Discuss and possibly take action on Personal Property Appeals - PP2022-01 thru PP2022-09

9:25 - Public Hearing for Vehicle Exemption Applications (if needed)

Discuss/Approve Vehicle Exemption Application (if needed)

Replacement of Exemption Application for Schoenstatt Sisters of Mary correcting description of vehicle.

Friend Christian Assembly Motor Vehicle Application

ADJOURNMENT

SALINE COUNTY BOARD OF EQUALIZATION

The regular meeting of the Saline County Board of Equalization opened with the Pledge of Allegiance. The meeting was called to order at 9:15 a.m. on Tuesday, March 29, 2022 by Chairperson Russ Karpisek. Present were Karpisek, Stephanie A. Krivohlavek, Marvin A. Kohout, Phil Hardenburger and Janet J. Henning, Commissioners, County Clerk Anita K. Bartels and Deputy County Clerk Jennifer Hermsmeier.

Notice of said meeting was posted in the County Clerk’s office, on the Saline County Website, and published in all three county newspapers on March 23, 2022, in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Karpisek advised those present of the open meetings act posted at the back of the room.

Henning moved to approve the agenda, seconded by Hardenburger. Voting aye were Kohout, Krivohlavek, Hardenburger, Henning and Karpisek, nays none, motion carried.

Kohout moved to approve the minutes of the March 15, 2022 meeting as presented, seconded by Henning. Voting aye were Krivohlavek, Henning, Karpisek Hardenburger and Kohout, nays none, motion carried.

There being no further business to come before the Board, the meeting was adjourned at 9:23 a.m. The next regular meeting will be on April 12, 2022 at 9:15 a.m., in the Saline County Commissioners' Room, Court House, Wilber NE.

ATTEST:

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

I, Anita K. Bartels, County Clerk in and for Saline County, do hereby certify that the minutes of the previous meeting held on March 15, 2022 were approved as presented.

Anita K. Bartels, County Clerk

Janet J. Henning

Russ Karpisek, Chairperson

Stephanie A. Krivohlavek

Phil Hardenburger, Vice Chairperson

Marvin A. Kohout

SALINE COUNTY ASSESSOR'S OFFICE

PO BOX 865
WILBER, NE 68465
PHONE: (402) 821-2588 FAX: (402) 821-3319
EMAIL: salineassessor@diodecom.net

mailed 3/28/2022



State of Nebraska } SS
Saline County
Filed in the County Clerks
office Saline County, Nebraska

March 28, 2022

MAR 28 2022

at _____ o'clock and _____ minute
County Clerk

James T. Frew
15000 SW 29th
Martell, NE 68404

RE: Personal Property Penalty Protests (PP2022-01 thru PP2022-09)

Dear James,

On March 22, 2022 the Saline County Clerk's office received nine property valuation protest forms from you regarding personal property penalty appeals. At that time, you were verbally notified that the hearing for those appeals would be Tuesday, April 12th.

The intent of this letter is to provide you a written ten days' notice. Your hearings will be held by the Saline County Board of Equalization on **Tuesday, April 12th at 9:15 a.m.** in the commissioner's room, which is located on the 2nd floor of the courthouse.

In the event that you are unable to attend the hearing, the hearing will proceed as scheduled. The county board of equalization will review the information you have provided on your protest form and possibly a review of your conversation with your board member. If you see a situation that you cannot attend, you may consider sending something additional in writing to explain your request. If that is the case, it is recommended to have the information to the Saline County Clerk by Monday, April 11th.

According to Nebraska statutes, the county board of equalization has 30 days to make their final decision on the appeal. You will receive written notification from the Saline County Clerk with the final decision.

If the county board of equalization finds that there is a reduction or waiver of penalty, a tax list correction will have to be issued and approved at the next county board of equalization meeting. As this could go past the date the 2021 taxes becoming delinquent, it would be recommended that you go ahead and pay those current statements as-is. A refund then can be issued to correct those current statements.

Respectfully,

Brandi Kelly

Brandi Kelly
Saline County Assessor
On behalf of Saline County Board of Equalization

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

FORM 422

County Name

Saline

Complete a separate protest form for each parcel.

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-01	Filed MAR 22 2022
Name James T Frew		Protested Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address 1500 SW 22th Nebr 68401		Buildings \$	Buildings \$
City, Town, or Post Office Marshall Nebr	State Nebr	Zip Code 68404	Total Land and Buildings \$
Property Identification Number 0760147045	Phone Number 402-430-3377	Personal Property \$ 172.12	Personal Property \$ 0
Email Address james@frewfarms.com		Reasons for requested valuation change (Required) (Attach additional pages if needed.) Estate was not final thought waiting for final actual amount would be better	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) personal property			

sign here

Signature of Person Filing Protest
James T Frew

Date
3-22-22

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 of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name

Saline

FORM 422

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-02	Filed MAR 22 2022, 20__
Name <i>James T Fraw</i>		Protested Valuation 20__	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address <i>1500 SW 29th Nebr 68401</i>		Buildings \$	Buildings \$
City, Town, or Post Office <i>Marshall Nebr</i>	State <i>Nebr</i>	Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <i>0760147167</i>	Phone Number <i>402-430-3377</i>	Personal Property \$ <i>48,20</i>	Personal Property \$ <i>0</i>
Email Address <i>james@frawfarms.com</i>		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <i>estate was not final thought waiting for final actual amount would be better</i>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <i>personal property</i>			

sign here

James T Fraw
Signature of Person Filing Protest

3-22-22
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 of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM 422

County Name Saline

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-03	Filed MAR 22 2022 ²⁰
Name <u>James T Frew</u>		Protested Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address <u>1500 SW 29th Nebr 68404</u>		Buildings \$	Buildings \$
City, Town, or Post Office <u>Markell Nebr 68404</u>		Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <u>0760147168</u>	Phone Number <u>402-430-3377</u>	Personal Property \$ <u>111.06</u>	Personal Property \$ <u>0</u>
Email Address <u>james@frewfarm.com</u>		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>estate was not final thought waiting for final actual amount would be better</u>	
Real Property Description (include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>personal property</u>			

sign here

Signature of Person Filing Protest James T Frew

Date 3-22-22

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 of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name
Saline

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-04	Filed MAR 22 2022
Name <u>James T Frew</u>		Proteted Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address <u>1500 SW 29th Nebr 68404</u>		Buildings \$	Buildings \$
City, Town, or Post Office <u>Markell Nebr 68404</u>		Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <u>000001250</u>	Phone Number <u>402-430-3377</u>	Personal Property \$ <u>1511.73</u>	Personal Property \$ <u>0</u>
Email Address <u>James@FrewFarms.com</u>		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>estate was not final thought waiting for final actual amount would be better</u>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>personal property</u>			

sign here

Signature of Person Filing Protest
James T Frew

Date
3-22-22

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 of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name
Saline

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-05	Filed MAR 22 2022
Name <u>James T Frew</u>		Proteted Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address <u>1500 SW 22th Nebr 68404</u>		Buildings \$	Buildings \$
City, Town, or Post Office <u>Marshall Nebr 68404</u>		Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <u>0760144645</u>	Phone Number <u>402-430-3377</u>	Personal Property \$ <u>101.22</u>	Personal Property \$ <u>0</u>
Email Address <u>james@frewfarms.com</u>		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>estate was not final thought waiting for final actual amount would be better</u>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>personal property</u>			

sign here

Signature of Person Filing Protest
James T Frew

Date
3-22-22

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.
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Signature of County Board of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name
Saline

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-06	Filed MAR 22 2022
Name <u>James T Frew</u>		Protested Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address <u>1500 SW 22th Nebr 68404</u>		Buildings \$	Buildings \$
City, Town, or Post Office <u>Markell Nebr 68404</u>		Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <u>0760144644</u>	Phone Number <u>402-430-3377</u>	Personal Property \$ <u>1701.22</u>	Personal Property \$ <u>0</u>
Email Address <u>James@NewFarms.com</u>		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>estate was not final thought waiting for final actual amount would be better</u>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>personal property</u>			

sign here

Signature of Person Filing Protest
James T Frew

Date
3-22-22

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:

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- 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 of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

FORM 422

County Name Saline

Name and Mailing Address of Person Filing Protest		Protest Number PP2022-07	Filed <u>MAR 22 2022</u>
Name <u>James T Frew</u>		Protested Valuation 20	Requested Valuation (Required)
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Land \$	Land \$
Street or Other Mailing Address <u>1500 SW 22th Nebr 68404</u>		Buildings \$	Buildings \$
City, Town, or Post Office <u>Marshall Nebr</u> State <u>Nebr</u> Zip Code <u>68404</u>		Total Land and Buildings \$	Total Land and Buildings \$
Property Identification Number <u>00000 112.60</u>	Phone Number <u>402-430-3377</u>	Personal Property \$ <u>1436.44</u>	Personal Property \$ <u>0</u>
Email Address		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <u>estate was not final thought waiting for final actual amount would be better</u>	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <u>personal property</u>			

sign here

Signature of Person Filing Protest James T Frew

Date 3-22-22

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:

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Signature of County Board of Equalization 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 _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name
Saline

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name <i>James T Frew</i>		<i>PP2022-08</i>	<i>MAR 22 2022</i>
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Proteted Valuation 20	Requested Valuation (Required)
Street or Other Mailing Address <i>1500 SW 22th Nebr 68404</i>		Land	Land
City, Town, or Post Office <i>Marshall Nebr 68404</i>		\$	\$
State <i>Nebr</i>		Buildings	Buildings
Zip Code <i>68404</i>		\$	\$
Property Identification Number <i>0760147165</i>	Phone Number <i>402-430-3377</i>	Total Land and Buildings	Total Land and Buildings
Email Address <i>james@frewfarms.com</i>		\$	\$
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <i>personal property</i>		Personal Property	Personal Property
		\$ <i>11.06</i>	\$ <i>0</i>
		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <i>estate was not final thought waiting for final actual amount would be better</i>	

sign here

Signature of Person Filing Protest
James T Frew

Date
3-22-22

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 of Equalization Chairperson _____ Date _____

County Clerk Certification

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

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Signature of County Clerk _____ Date _____

File with the County Clerk (See Instructions)

Property Valuation Protest and Report of County Board of Equalization Action

Complete a separate protest form for each parcel.

County Name
Saline

FORM
422

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name <i>James T Frew</i>		PP2022-09	<i>MAR 22 2022</i>
The person filing this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filed on behalf of the owner, authorization to do so must be provided with the protest. <input type="checkbox"/> Yes <input type="checkbox"/> No		Protested Valuation 20	Requested Valuation (Required)
Street or Other Mailing Address <i>1500 SW 22th Nebr 68404</i>		Land	Land
City, Town, or Post Office <i>Marshall Nebr 68404</i>		\$	\$
State <i>Nebr</i>		Buildings	Buildings
Zip Code <i>68404</i>		\$	\$
Property Identification Number <i>0760147166</i>		Total Land and Buildings	Total Land and Buildings
Phone Number <i>402-430-3377</i>		\$	\$
Email Address <i>james@frewfarms.com</i>		Personal Property	Personal Property
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description (Required) <i>personal property</i>		\$ <i>18,200</i>	\$ <i>0</i>
		Reasons for requested valuation change (Required) (Attach additional pages if needed.) <i>estate was not final thought waiting for final actual amount would be better</i>	

sign here

Signature of Person Filing Protest
James T Frew

Date
3-22-22

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 of Equalization 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 _____