Agenda	Item #_	35 L	
Date	(0/	7/20	

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company, Appellant,

Case No. 20C 0075

v.

Seal

NOTICE OF APPEAL

Dodge County Board of Equalization, Appellee.

TO THE CHAIR OF THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF FRED MYTTY, DODGE COUNTY CLERK:

An appeal by Fremont Beef Company (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.

Robert W. Hotz, Chairman

Tax Equalization and Review Commission

Robert W. Hotz



2020 SEP 15 PH 1: 15

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company, Appellant,

Case No. 20C 0075

v.

Seal

NOTICE OF APPEAL

Dodge County Board of Equalization, Appellee.

TO THE CHAIR OF THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF FRED MYTTY, DODGE COUNTY CLERK:

An appeal by Fremont Beef Company (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.

Robert W. Hotz, Chairman

Tax Equalization and Review Commission

Robert W. Hot





APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

READ ALL INSTRUCTIONS CAREFULY BEFORE FILING AN APPEAL. ADDITIONAL INSTRUCTIONS ARE LOCATED ON THE SECOND PAGE OF THIS FORM.

- For each decision, action, order, determination, parcel, or personal property list you are appealing, you must submit:
 - 1. A completed appeal form;
 - 2. A copy of the decision, action, order, or determination appealed; and
 - 3. The required filing fee.
- The deadline for filing an appeal or petition varies depending upon the type of appeal or petition being filed. See Page 2 of this form for more details.

Valuation Appeals & Petitions:	Contact Inform	ation for Person	ion for Person Signing this Appeal Form:									
TAXABLE VALUE FILING FEE	Ronald	L. Come	es	402-341-3070								
\$1 to \$249,999 \$40		MI Last		Daytime Telephone Number								
\$250,000 to \$499,999 \$50	1601 Dodge	Street, Suite	3700	402-925-1811								
\$500,000 to \$999,999 \$60 \$1,000,000 + \$85	Mailing Address			Fax Number								
191,000,000	Omaha	NE		68102								
All Other Appeals & Petitions: \$40	City	State		Zip								
I am appealing from a decision of:			Legal Descrip	otion and Parcel Number:								
The Dodge County Bo	oard of Equalizatio	n.	New Q Add Lo	ots 9-12 and Pt Lot 8								
Other:			#270104356									
☐I have other/unresolved appeals wa	iting for hearings.											
I am signing this appeal as:												
☐ The owner of the described property.	A legally desi	gnated trustee of	the	trust.								
An officer, director, full-time emplo	yee, LLC membe	r, etc., of										
Legal Counsel for Fremont Beef	Company	Other:	-									
CAUTION: This appeal must be signed												
Reason for Appeal (Attach additional p			•									
Reason for Appeal attached as Exhibit A.	Decision of the D	odge County Boa	rd of Equalization	n attached as Exhibit B.								
		•										
Under penalties of law, I declare	that the inform	ation stated or	n this appeal	form is true and correct to								
the best of my knowledge and bel			**									
Sign here:		Ronald L.	Comes	8/18/20								
Sign here: Signature		Print Name		Date								
Filing Checklist: Appeal Form	Decision [√ Fili	ng Fee 🗸	Signed 🗸								
This space for office use only.												
Appeal #: 20C 0075			<u>nec</u>	<u>eiae</u> W								
Filing Fee: \$ 85_			IN AH	3 1 9 2020 J								
Check No: 1014(61												
010			TAX AND REV	EQUALIZATION VIEW COMMISSION								
Verified: RTD				cerved								

Revised Feb. 2020

Exhibit A

REASONS FOR APPEAL

- The action of the Board of Equalization in establishing the assessed value of the subject property was incorrect and unreasonable or arbitrary.
- 2. The County has assessed the subject property in excess of actual value and at a value higher than other property with which it is required to be equalized.
- 3. The subject property has not been fairly and impartially equalized and is not being assessed uniformly and proportionately.
- 4. The assessed value has been established without due consideration to factors affecting the subject property, including but not limited to:
 - a. the specialized use of the subject property;
 - b. flood risk.

Ì	
-	
-	
000000000000000000000000000000000000000	
0.12700000000000000000000000000000000000	
-	
-	
1	
4.7	

Exhibit B

ACTION TAKEN BY THE DODGE COUNTY BOARD OF EQUALIZATION

ON THE 2020 PROPERTY VALUATION OF

PROTEST #194 (attached)

PARCEL #270104356

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Fremont Beef Company

P.O. Box 908

Fremont, NE 68026-0908

RECOMMENDATION OF THE REFEREE 9044725 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$9,044,725.00 (assessor's report may be attached)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020

ACTION TAKEN - Adjust building value

TOTAL

\$9,044,725.00

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 their 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.

Bol Misich

July 27, 2020

Signature of County Board Chairman

Date

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
6/30/2020	July 20, 2020	July 27, 2020

COUNTY CLERK CERTIFICATION

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 protester at the above-shown address on July 27, 2020.

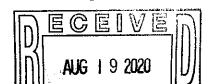
Signature of County Clerk

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

COUNTY BOARD OF EQUALIZATION - original

ASSESSOR - Canary Copy

TAXPAYER - Pink Copy



08/19/2020 WED 14:14 [JOB NO. 6682]

7002

Property Valuation Protest 9.30-2 and Report of County Board of Equalization Action 9.300 File with the County Clerk (See Instructions) County Name Dodge Protest Number Name and Mailing Address of Person Filing Protest Requested Valuation Protested Valuation 20 20 Fremont Beef Company The person filling this protest is the owner of the property or authorized to protest on behalf of the owner. If the protest is being filled on behalf of the owner, authorization to do so must be provided with the protest. Real Property Real Property 6,844,768 12,372,087 Street or Other Mailing Address ⁴ P.O. Box 908 Personal Property Personal Property Zip Code State City, Town, or Post Office 68026-0908 NE. --Fremont-Reasons for requested valuation change (Atlach additional pages if needed.) Property Identification Number Phone Number Please see attached letter and supporting document. (402) 727-7200 270104356 Email Address kstubbs@FremontBeef.com Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description 960 Schneider St Fremont NEW Q ADD LOTS 9-12 & PT LOT 8 sign June 23, 2020 here Referee's Recommendation (If applicable) County Assessor's Recommendation Decision of County Board of Equalization for Assessment Year 20 Basis for Action Taken (County Board of Equalization Chairperson) Real Property Personal Property Check One: 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 The county assessor has certified to the county board of equalization that a copy of that portion of the property record the which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper report and the property record file may be used to complete an appeal to the Tax 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. Signature of County Board of Equalization Chairperson County Clerk Certification Date Notice of Decision was Malied to Protestor Date of the Decision Date the Protest was Heard The undersigned certifiles 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 malled to the protestor at the above-shown addita Date AUG 1 9 2020 Signature of County Clerk Nebraska Department of Revenue 98-245-2004 Rev. 11-2016 Supersedes 96-245-2004 Rev. 7-2018 Authorization by Neb. Rev. Stat. 577-1502 TAX EQUALIZATION AND REVIEW COMMISSION

Land Fax Server ver El wort. 8/19/2020 2:04:36 PM PAGE . 3/041 Ser Fax Server of Ales Ales Ales

Ø1003 08/19/2020 WED 14:14 [JOB NO. 6682]



FREMONT BEEF COMPANY

960 S. Schneider St. P.O. Box 908 Fremont, NE 68026-0908 Phone (402) 727-7200 Fax (402) 727-0907 Sales 1-800-331-4788

#

June 23, 2020

Ade Fax Server

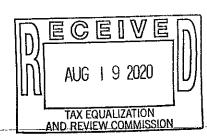
Mr. Fred Mytty Dodge County Clerk 435 N Park Fremont, NE 68025

Dear Mr. Mytty,

This letter is to appoint Kevin Stubbs, Controller of Fremont Beef Company, as the authorized representative for Fremont Beef Company relating to property valuation protests. Mr. Stubbs is authorized to act as representative for all properties owned by Fremont Beef Company.

Sincerely,

Fremont Beef Company Director



1 | Page

08/19/2020 WED 14:14 [JOB NO. 6682] Ø004

mala de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de
and the state of t
a constant
444
distinguish and the state of th
No.
22455
150
Married Mar Married Married Married Ma

SCANNE
XIII
No.
STATE OF THE STATE
Mesocial Mesocial
erocites
Maria de la companya della companya della companya de la companya de la companya della companya
Minister
li li
No.
A CONTRACTOR OF THE CONTRACTOR
aliania.
N-2-2-6-0-0-6
uttermen.
imbidates
SEA CONTRACTOR OF THE CONTRACT
No.
No.
and the same of th



FREMONT BEEF COMPANY

960 S. Schneider St. P.O. Box 908 Fremont, NE 68026-0908 Phone (402) 727-7200 Fax (402) 727-0907 Sales 1-800-331-4788 194

June 23, 2020

Mr. Fred Mytty Dodge County Clerk 435 N Park Fremont, NE 68025

Dear Mr. Mytty,

I am providing this letter along with the Form 422A as a formal protest to the valuation change of the following property:

Parcel:

270104356

Address: Legal Description: 960 SCHNEIDER ST FREMONT NEW Q ADD LOTS 9-12 & PT LOT 8

The proposed 2020 valuation for the above property is \$12,372,087. I believe this is an overvaluation of the property in comparison to neighboring properties and properties of similar construction. The enclosed property listing compares the above property to 1) Americold Cold Storage adjacent to the above property, 2) the neighboring processing plant operated by Wholestone, 3) the Cargill processing plant in Columbus, and 4) the Cargill processing plant in Schuyler. The data for these comparable properties was obtained through the Nebraska County Assessor GIS maps and other publicly available information.

The 2020 value for the above property land is \$51,850 representing a cost of \$11,865 per acre. The neighboring Wholestone property has a land value of \$6,480 per acre. I feel that the above property land value is, at most, equal to the Wholestone land. The above property experienced significant flooding in the March 2019 flooding whereas the Wholestone property had minimal impact from the flood. The presence of flood risk would reduce the fair market value of the land. Using the Wholestone price per acre, I would request that the land value for the above property be reduced to \$28,318.

The 2020 value for the above property improvements is \$12,320,237 representing a cost of \$90.37 per square foot (square footage based on the property sketches on the GIS map). Please note the 2020 improvement values for Americold and Wholestone were estimated to increase 37% from 2019 and the 2020 values for the Cargill plants were available from the respective county assessors. Also note that the Cargill plants are in Platte and Colfax counties which were both deemed by the Nebraska Tax Equalization

1 | Page

08719/2020 WED 14:14 [JOB NO. 6682]

2]005





Table Familier ver

194

and Review Commission to have their commercial properties valued at 98% or above of the fair market value.

The \$90.37 per square foot value for the protested property is significantly higher than the comparable properties:

Property	Improvement Value per
Americold	\$51.78
Wholestone	\$26.52
Cargill Columbus	\$53.45
Cargill Schuyler	\$24.27

I would request that the improvements for the above property be valued at \$50.00 per square foot. This valuation would agree with the range of comparable properties. Using \$50.00 per square foot, the improvement valuation for the protested property would be \$6,816,450.

The requested total valuation for the protested property is \$6,844,768. I appreciate your consideration of our valuation protest. Please feel free to contact me with any questions regarding our explanation or supporting documentation. You can reach by email at KStubbs@FremontBeef.com or phone at (402) 727-7200 ext. 4020.

Sincerely,

Kevin Stubbs Controller



2|Page

08/1977020 WED 14:14 [JOB NO. 6682] 2006

- <u>-</u>			
	ng dipundakan basadala		
5			
	HA COLOR		

Property FBC Fremont Plant Parcel: 270104355 Address: 960 Schneider St Fremont Legal Description: New Q Add Lots 9-12 & PT Lot 8	Acres 4,37	\$q.Ft. 136,329 \$	lan	td 51,850	per Acre 11,865	lm \$	provements 8,992,874	lmprove \$		\$	01.9 Vəlue 9,044,72 <i>4</i>	20 Land 51,850	20 Improve. 12,320,237	Improve_/sqf \$ 90.37	\$ 2020 Value 12,972,087
Americold Fremont Parcel: 270104349 Address: 950 Schneider St Fremont Legal Description: New Q Add Lots 3-7 & PT Lot 8	4.99	145,701 \$		54,950	\$ 11,012	\$	5,506,571	\$	37.79	\$ ·	5,561,521	\$ 54,950	\$ 7,544,002	\$ 53,78	\$ 7,598,952
Wholestone Fremont Plant Parcel: 270102585 Address: 900 S Platte Ave Fremont Legal Description: PT TL 497 23 17 8 & TL 34 & 58 26 17 8 20.27A	20,27	438,647 \$: 1	131,350	\$ 6,480	\$	8,490,050	\$	19,36	\$	8,621,410	\$ 131,350	\$ 11,631,382	\$ 26.52	\$ 11,762,732
Cargill Columbus Piant* Parcel: 710017311 Address: 1529 E 23 St Columbus Legal Description: 22 17 1E PT W1/2 NW	67.53	164,475	5 5	962,250	\$ 14,249	\$	8,790,815	\$	\$3,45	\$	9,753,065	\$ 962,250	\$ 8,790,815	\$ 53.45	\$ 9,753,065
Cargili Schuyler Plant** Parcel: 0240740,00 Address: 590 Road 9 Schuyler Legal Description: 16 17 3 NW1/4 N of R.R. Row (Plant)	118.00	850,000	3 :	779,530	\$ 5,606	\$	18,959,785	\$.	22.32	\$	19,749,315	\$ 779,530	\$ 20,625,470	\$ 24.27	\$ 21,405,000

* Platte County, home of the Cargill Columbus plant, had its commercial real property assessed at 98% of actual or fair market value by the Nebraska Tax Equalization and Review Commission.

2020 FBC Land Value Based on Wholestone Valuation \$6,480 X 4.37

\$ 6,816,450 \$ 6,844,768 2020 FBC Improvement Value Based on \$50 per square foot of improvement Requested 2020 Valuation for Parcel 270104356



8/19/2020

2:04:36

Colfax County, home of the Cargill Schuyler plant, had its commercial real property assessed at 100% of actual or fair market value by the Nebraska Yax Equalization and Review Commission. 2020 Improvement values for Americoid and Wholestone were based on a 37% increase over 2019 values.

2020 PROPERTY VALUE PROTEST REMARKS & RECOMMENDATIONS

Br. f Con	nDana	COFI
77 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	+ 194	
SPECTED: YES	NO <u>/</u> DA	. LE
u cost fable	as subject	brobarta.
		·
unge to law	d. Roll back	to 2019
	\checkmark	
UE CHANGE FOI	R 2020: YES	NO
JUE RE	COMMENDED CH	ANGED VALUE
	51,8	50_
<u> </u>	8,692,8	74
7 TIVE	9,044,	724
ECETY		
ST AUG 1 9 2020	MITCHHAR	T, APPRAISER
FOUALIZATION VEGUALIZATION VEG	ON DISSION	
**** AND REMEMA		****
GE COUNTY BO	ARD OF EQUALIZ	ATION:
COUNTY	Y BOARD SUPERVI	SOR
	PROTEST SPECTED: YES SPECTED: Y	JE CHANGE FOR 2020: YES X JUE RECOMMENDED CH 51,8: 7 8,992,8 7 40,044, AUG 19 2020 MATCH HAR

i	DODO	GE COUNTY REFEREE'S REPORT	
Protest Number	, 194 Parcel Number	270104356	COPY
Address/Legal I	Description: TS 9-12 & PT LOT 8		
	Froperty Type: Single Family 2-4 Family Duplex Multi-Family 4-12 Units	Commercial/Industrial Lot Commercial/Industrial Sub. Dry Cropland Irrigated Cropland	Special Valuation/Greenbelt CRP Improved Other
	Multi-Family 12+ Units	Grassland/Pasture	
Name and Addr	ess of Protestor(s) Present: Ka Sahnarden 55 Ene	eviv 574/2 67, Consumost NE, 68626-0	Two low of Frenco & Ber
ssue(s) Presen	ted by Protestor(s): Nro-Arv	Ty 13 over Debuch	18m palled To Sumsal
nformation Pro	None Appraisal by a Nebraska Real Esta Selected data of similar properties Selected data of similar properties Purchase Agreement or other sale Other factors that effect the value environmental considerations, etc. Income, vacancy and expense dat Copy of lease or lease information Costs of construction, cost of remo Equalization data	tative: ate Appraiser properly credentialed that have sold recently documentation for the property of the property; such as, easements a relating to the property odeling, addition, renovation, repairs	3: 46 3: 46
Comments:		//	
in order to be cin the protest file		operty, a copy of ALL documents hereby made part of the review pring the value of the property. he value of the property. value of the property.	AUG 1 9 2020 TAX EQUALIZATION AND REVIEW COMMISSION
<u>×</u>	Property Record File Market sales data used in determine Income data used in determining the Cost data used in determining the Final correlation of value summary Qualified Sales Roster Reports and Opinions from PTA for Other	he value of the property. value of the property. or County	AUG 1 9 2020 TAX EQUALIZATION AND REVIEW COMMISSION

08/19/2020 WED 14:14 [JOB NO. 6682]

over

21009

Protest Number Owner's Requested Property Assessor's Property Value Total \$6,844,768 \$12,372,087 Total \circ Review Taken By Referee: Reviewed data provided by Owner Reviewed data provided by County Assessor Inspected exterior of property Inspected Interior and exterior of property Other Referee's Basis for Consideration and Conclusion: Inadequate data provided by Owner/Representative Physical data correction based on inspection of property. The following data was incorrect with the County Assessor's property record file: Sales data. Owner has provided selected data of similar properties, sales of similar properties, purchase agreement or other sales documentation. Income data. Owner has provided income, vacancy and expense data. Cost data. Owner has provided cost of construction, remodeling, addition, renovation or repairs. Equalization data. Owner has provided equalization information. Other: Action Taken By Referee: No Change. After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise Inadequate Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore no valuation change will be recommended. Corrected Data/Value. After inspecting the property, the Referee submitted corrected objective property data to the Assessor's office and used their system to estimate the new recommended value. Acceptance of Submitted Appraisal Report. After reviewing the protest data, the Referee correlated the submitted appraisal report and completed the Appraisal Correlation Report to reach the recommendation. The Appraisal Correlation Report is included as part of this file. Acceptance of Submitted Selected Sales Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file. Acceptance of Submitted Income Data. After reviewing the protest data, the Referee determined that the data or Information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file. Acceptance of Submitted Cost Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. Additional Comments: SUMMARY OF REFEREE'S FINAL RECOMMENDATION Land Value Improvements Total Referee's Signature:wk () selon f. Flexus 7-15-20

8/19/2020 2:04:36 PARTER AGE 10/011

The Fax Server 600

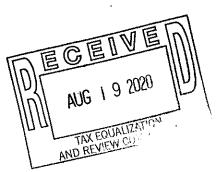
/19/2020	14:14 JOB NO.	6682]	2]010

Fax: Server

Fax Server 10 - 10 .8/19/2020w2:04 SEPMIT PAGE 11/011 SeFFax Server 10 . Serve

Protest 194

The county assessor's office recommend that the assessed value of the improvement be charged back to the 2019 assessed value. Land values need to be equalized on a county wide basis, and can not be done parcel by parcel, that would not correct the equalization problem. The recommended value reflects that change



McGrath North

To: Ra	ау	Fax:	402-471-7720
Compa	any: Tax Equalization & Review Commisson	Phone:	
N 700 (2012)			
From:	Ronald L. Comes/ McGrath North	Phone:	402-341-3070
Pages:	10	Fax:	402-341-0216
Re:	270104356 Fremont Beef - Dodge County	Date:	8/19/2020

Please attach the following Exhibit B to the Appeal for the above referenced parcel. Let us know if there is any question in this regard. Thanks for your assistance in this matter.



This facsimile is confidential, may contain privileged information, and is intended solely for the recipient named above. If you are not the intended recipient, or a person responsible for delivery to the named recipient, you are notified that any review, distribution, dissemination, or copying is prohibited. If you have received this facsimile in error, you should notify the sender by telephone, and return the original facsimile to the sender at the below address.

> McGrath North Mullin & Kratz, PC LLO First National Tower, Suite 3700 1601 Dodge Street Omaha, NE 68102 www.mcgrathnorth.com

08/19/2020 WED 14:14. [JOB NO. 6682]



Nebraska Tax Equalization and Review Commission

PO Box 95108 • Lincoln NE 68509-5108 • (402) 471-2842 • FAX (402) 471-7720

September 14, 2020

Ronald L. Comes McGrath North Mullin & Kratz, PC LLO 1601 Dodge Street, First National Tower, Ste. 3700 Omaha, NE 68102

RE: Fremont Beef Company, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20C 0075.

The Commission has received the referenced appeal. A Notice of Appeal has been mailed to the Dodge County Board of Equalization and any other listed appellees. A copy of the Notice of Appeal is enclosed for your records.

Sincerely,

Robert W. Hotz

Chairman

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company, Appellant,

Case No. 20C 0076

v

Seal

NOTICE OF APPEAL

Dodge County Board of Equalization, Appellee.

TO THE CHAIR OF THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF FRED MYTTY, DODGE COUNTY CLERK:

An appeal by Fremont Beef Company (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.

Robert W. Hotz, Chairman

Tax Equalization and Review Commission

Robert W. Hotz





APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

READ ALL INSTRUCTIONS CAREFULY BEFORE FILING AN APPEAL. ADDITIONAL INSTRUCTIONS ARE LOCATED ON THE SECOND PAGE OF THIS FORM.

- For each decision, action, order, determination, parcel, or personal property list you are appealing, you must submit:
 - 1. A completed appeal form;
 - 2. A copy of the decision, action, order, or determination appealed; and
 - 3. The required filing fee.
- The deadline for filing an appeal or petition varies depending upon the type of appeal or petition being filed. See Page 2 of this form for more details.

Valuation Appeals & Petition	1S:	Contact Inform	nation f	or Person	Signing this A	ppeal Form:
TAXABLE VALUE FIL	ING FEE	Ronald	L.	Come	S	402-341-3070
\$1 to \$249,999 \$40		First Name	MI	Last		Daytime Telephone Number
\$250,000 to \$499,999 \$50		1601 Dodge	e Stree	et, Suite	3700	402-925-1811
\$500,000 to \$999,999 \$60 \$1,000,000 + \$85		Mailing Address	<u> </u>			Fax Number
, ,		Omaha		NE		68102
All Other Appeals & Petition	s: \$40	City		State	., ,	Zip
I am appealing from a decision	on of:				, ~ -	otion and Parcel Number:
	County Bo	oard of Equalizati	on.		New Q Add Lo	ot 13 and S25' of Lot 14
Other:					#270104363	
☐I have other/unresolved ap	peals wai	ting for hearings	S.		•	
I am signing this appeal as:			,			
☐ The owner of the described	l property.	A legally des	ignated	trustee of	the	trust.
An officer, director, full-ti	ime emplo	yee, LLC memb	er, etc.,	of		
Legal Counsel for Fremo	ont Beef	Company	. 🔲 Ot	ner:		·
CAUTION: This appeal must	be signed I	by a property owi	ner or ot	her persor	authorized by	Title 442 Neb. Admin. Code.
Reason for Appeal (Attach ad Reasons for Appeal Attached a			Dodge	County Bo	ard of Equalizat	ion attached as Exhibit B.
Under penalties of law, I the best of my knowledge	and beli					form is true and correct to
Sign here://	me.			nald L.	Comes	<u> 8/18/20</u> Date
Signature Filing Checklist: Appeal 1	Form 🗸	Decision			ng Fee 🗸	Signed 🗸
This space for office use only.	TEN EN EN EN EN		V-4-3-43 E-3-1-V-1-			
Appeal#: 20C-1	0071	0				<u>ceive</u> W
Filing Fee: # 40. Check No: 10141						AUG I 9 2020
Check No: 10141	101				T/	AX EQUALIZATION REVIEW COMMISSION
Verified: RFA)				Re	eceived

Revised Feb. 2020

Exhibit A

REASONS FOR APPEAL

- The action of the Board of Equalization in establishing the assessed value of the subject property was incorrect and unreasonable or arbitrary.
- 2. The County has assessed the subject property in excess of actual value and at a value higher than other property with which it is required to be equalized.
- 3. The subject property has not been fairly and impartially equalized and is not being assessed uniformly and proportionately.
- 4. The assessed value has been established without due consideration to factors affecting the subject property, including but not limited to flood risk.

Fax Server

8/19/2020 1:51:02 PM PAGE 2/010 FaxeServer

Exhibit B

ACTION TAKEN BY THE DODGE COUNTY BOARD OF **EQUALIZATION**

ON THE 2020 PROPERTY VALUATION OF

PROTEST #196 (attached)

PARCEL #270104363

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Fremont Beef Company

P.O. Box 908

Fremont, NE 68026-0908

RECOMMENDATION OF THE REFEREE 164795 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$164,795.00 (assessor's report may be attached)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020

ACTION TAKEN - Adjust building and land values.

TOTAL

\$164,795.00

The assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantlates the calculation of the protested value is maintained in their 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.

Signature of County Board Chairman

July 27, 2020

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
6/30/2020	July 20, 2020	July 27, 2020

COUNTY CLERK CERTIFICATION

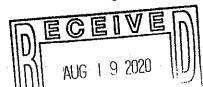
The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on July 27, 2020.

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

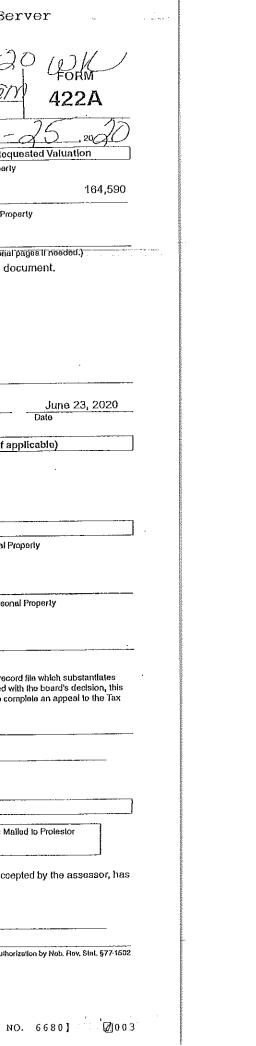
COUNTY BOARD OF EQUALIZATION - original

ASSESSOR - Canary Copy

TAXPAYER - Pink Copy



Fax Server 791 8/1	9/2020 1:51:02	PMPAGE	3/010 j	Fax Server	· · ·
File with the County Clerk ar	roperty Valua	d of Equalization Ac	tion 9;	30-20 50am	FORM 422A
(See Instructions)		County I		odge	75
Name and Malling Address of Person	on Filling Protest	Protest Number		Flied	20/20
lame		Protested Valuation	on 20 20	Requested \	/aluation
Fremont Beef Company he person filing this protest is the owner of the property.	or authorized to protest on behalf	Real Property	-	Real Property	
f the owner, If the protest is being filed on behalf of the o uthorization to do so must be provided with the protest.	wner, Yos No	\$	236,418	\$	164,590
treet or Other Mailing Address P.O. Box 908		Personal Property		Personal Property	
Illy, Town, or Post Office State	Zíp Code		1	ф	
Fremont NE	. 68026-0908	\$		\$	accepted)
roperty Identification Number Phone Nu		Reasons for requested va Please see attache	iuation change (Alli Id latter and elli	son sudmonar pages ir i	t
270104363 (402) 72	7-7200	Please see allache	ty tetter and su	photang accamen	•
Inall Address					
kstubbs@FremontBeef.com eal Property Description (Include Lot, Block, Addition, Lo	ocation Address Section.				
eal Property Description (include Lot, block, Addition, Lo ownship, Range, and County) and/or Personal Property	Description			•	
1145 SCHNEIDER ST FREMONT					
NEW Q ADD LOT 13 & S25' LOT 14					
		· I			
sign / /					une 23, 2020
nere Signature of Porson Filing Protest	44,74			Date	3
		Dafav	so's Pasamman	dation (if applicabl	n)
County Assessor's Recomm	nendation	Release	es a Meconinien	dation (it apprious)	<u>-1</u>
					*
Decision of	County Board of Equalization	n for Assessment Year	20		
asis for Action Taken (County Board of Equalization Cha	irparson)			Real Property	
•					
				\$	
				Personal Proper	lv
				T Of Other Tropon	.,
				\$	<u></u>
lheck One:					
The county assessor has certified to the county boar of that portion of the property record file which substantiated value is maintained in the county assessor form. If dissatisfied with the board's decision, this repmay be used to complete an appeal to the Tax Equation.	antiates the calculation of the 's office in electronic of paper ort and the property record file	the calculation of the	e protested value, if erty record file may	property record file wh dissatisfied with the bo be used to complete an	ard's decision, this
Signature of County Board of Equalization Chairper	rson		Date		
	County Clerk	Certification			
	Data of the Charletes		Date Notice of De	cision was Mailed to Pre	oleslor
Date the Protest was Heard	Date of the Decision		1		
			1		
The undersigned certifies that a copy of this proto- seen mailed to the protestor at the above-shown a	st and report of the action of the address on	ne county board of equa	llzalion, which ha _, 20	s been accepted by	the assessor, has
Signature of County Clerk	DECEIV	[1]	Date		
abraska Denartment of Revenue				Authorization by	Neb, Rev. Stat. §77-1502
-245-2004 Rev. 11-2018 Supersedes 96-245-2004 Rev. 7-2018	AUG 1 9 202				
	1 1	į į			



Sales 1-800-331-4788



Fremont, NE 68026-0908

196

June 23, 2020

Mr. Fred Mytty Dodge County Clerk 435 N Park Fremont, NE 68025

Dear Mr. Mytty,

I am providing this letter along with two Forms 422A as a formal protest to the valuation change of the following properties:

Parcel:

270104370

Address:

1141 S SCHNEIDER ST FREMONT

Legal Description:

NEW Q ADD N122.63' LOT 14

Parcel:

270104363

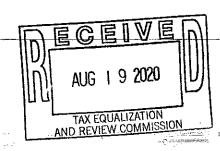
Address:

1145 SCHNEIDER ST FREMONT NEW Q ADD LOT 13 & S25' LOT 14

Legal Description:

The above two properties together represent the primary parking lot used by Fremont Beef Company (hereinafter referred to as "FBC Parking Lot"). The combined proposed 2020 valuation for the above properties is \$449,964. I believe this is an overvaluation of the properties in comparison to the neighboring comparable property owned by Wholestone. Both properties are concrete parking lots with perimeter fencing and overhead lights. Please see the enclosed data comparison of the two properties. The data for the properties was obtained through the Nebraska County Assessor GIS maps and other publicly available information.

The 2020 value for the FBC Parking Lot land is \$68,885 representing a cost of \$34,443 per acre. The neighboring Wholestone parking lot has a land value of \$6,673 per acre. I feel that the FBC Parking Lot land value is, at most, equal to the Wholestone parking lot. The FBC Parking Lot property experienced significant flooding in the March 2019 flooding whereas the Wholestone had minimal impact from the flood. The presence of flood risk would reduce the fair market value of the land. Using the Wholestone price per acre, I would request that the land value for parcel 270104370 be reduced to \$5,539 and the value for parcel 270104363 be reduced to \$7,808.



1 | Page

08/19/2020 WED 14:00 [JOB NO. 668-0-]

[]004

8/19/2020 1:51:02 PM PAGE Fax Serve

196

The 2020 value for the FBC Parking Lot improvements is \$381,079 representing a cost of \$4.37 per square foot (square footage based on the property sketches on the GIS map for concrete areas only). Please note the 2020 improvement value for Wholestone was estimated to increase 37% from 2019. The 2020 improvement value for Wholestone represents a cost of \$3.08 per square foot. Both the FBC Parking Lot and the Wholestone parking lot are of similar construction with concrete parking spots, perimeter fence, and overhead lighting. Therefore, I feel that the FBC Parking Lot improvement values should be equal to the Wholestone price per square foot. I would request that the improvement value for parcel 270104370 be reduced to \$111,296 and the improvement value for parcel 270104363 be reduced to \$156,782.

The requested total valuation for parcel 270104370 is \$116,835 and the total requested valuation for parcel 270104363 is \$164,590. I appreciate your consideration of our valuation protest. Please feel free to contact me with any questions regarding our explanation or supporting documentation. You can reach by email at KStubbs@FremontBeef.com or phone at (402) 727-7200 ext. 4020.

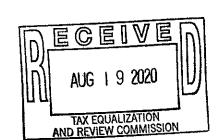
Sincerely,

Kevin Stubbs Controller

2 | Page

_____08719/2020 WED 14:00 [JOB NO. 6680] Ø005

Property FBC Fremont Parking Lot		Address 1141 S Schneider St Fremont 1145 Schneider St Fremont	Legal Description New Q Add N122,63' Lot 14 New Q Add Lot 13 & 525' Lot 14	Acres 0.83 1.17 2.00	Sq. FL 36,179 50,965 87,144	\$ 33,035 \$ 35,850 \$ 68,885	\$ 30,64	1 \$ 1 \$	145,400	\$ 3. \$ 2.	54 87	2019 Value \$ 164,795 \$ 162,250 \$ 347,045	\$ \$	33,035	\$	180,511 200,568 381,079	\$ \$		\$ \$	20 Value 213,546 236,418 449,864
Wholestone Fremont Parking Lot	270104734	S Platte Ave Fremont	Road Rail Sub Lots 1-8 BLK 5 & PT NE1/4NE1/4 & PT SE1/4NE1/4 26 17 8 1.65A	17.93	174,900	\$ 119,650	\$ 6,67	3 \$	392,730	\$ 2.	25	\$ 512,380	\$ 1	119,650	\$	538,040	s	3.08	\$	213,545
Improvement squ	ıare footage	for all properties represent the c	oncrete parking areas only,																	
	nt Value Basi	nolestone Valuation ed on Wholestone Valuation	Parcel 270104370 \$ 5,539 \$ 111,296 \$ 116,835	\$ \$	arcel 27010	7,808 7,808 156,782 1.64,590	-								:					



08713772020 WED 14:00

[JOB NO. 6680]

2006



8/19/2020_1:51:02 PM PAGE 8/010 Fax Server

Hax Server

1.			
1	2020 PROPERTY V REMARKS & RECO	ALUE PROTEST	<u> </u>
;			COPY
ROTESTER'S N	AME Fremont Bee	t Company	
legal <u>new</u>	Q ADD LOT 13 & 525'	LOT 14	
PARCEL# \(\lambda\)	1010A3P3 54	otest# <u>196</u>	
DATE (0/25/2	<u>lo</u> property inspected	o: yes no d.	ATIC
	cel 270104377 (nivth		
	aue.		
. ,			
,	airaira Al I	D.11 3	what value
	TIONS No change to	land Port Tempero	V
back to 2	019 Valle.		
RECOMMENDE	D PROPERTY VALUE CHAN	IGE FOR 2020: YES 👤	NO
	CURRENT VALUE	RECOMMENDED C	
LAND	33,035	33,0	035
BLDG/IMPR	190.511	131,7	160
	112 541	164.7	95
TOTAL	<u> </u>		
		,	
DEBBIE CHURO	CHILL, ASSESSOR	MITCH BA	RT, APPRAISER
*****	*******		****************
	OVED BY THE DODGEK &	Ary BOARD OF EQUALI	ZATION:

DATE

TAX EQUALIZATION
TAX EQUALIZATION
AND REVIEW COMMISSION
COUNTY BOARD SUPERVISOR

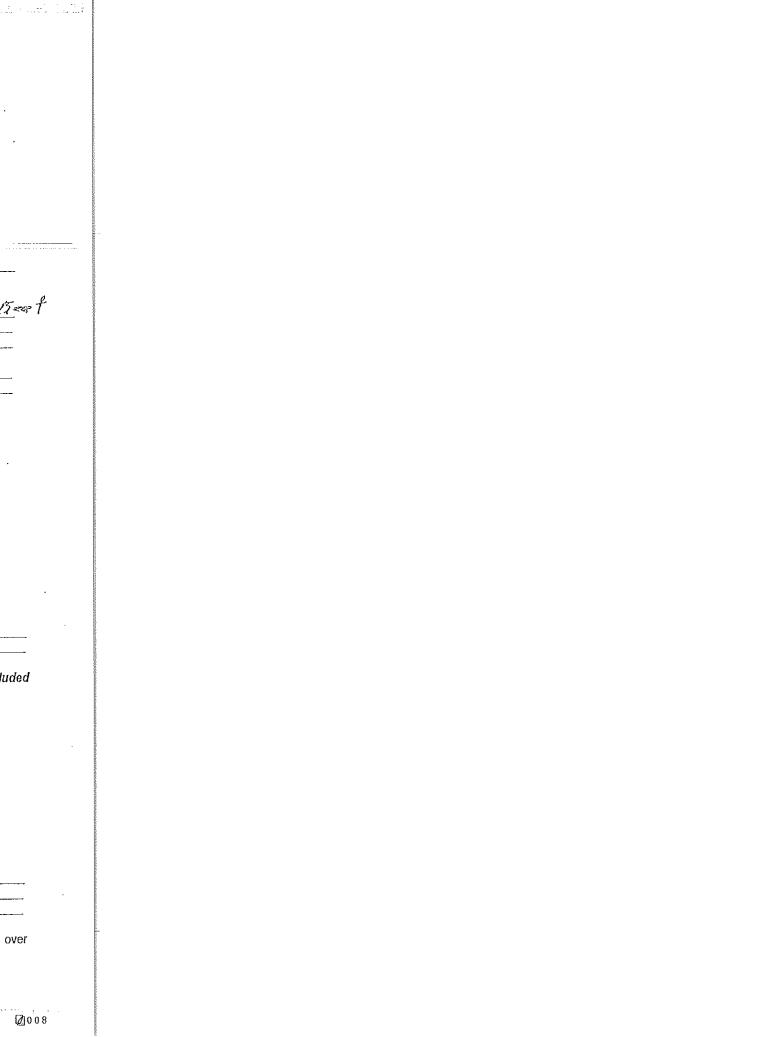
08/19/2020=WED 14:00 [JOB NO. 6680] [2007

was Fax Server	8/19/2020 1:51:02 MARPACE	8/010	Fax: Server
----------------	---------------------------	-------	-------------

DODGE COUNTY REFEREE'S REPORT Parcel Number 270104363 196 Protest Number Address/Legal Description: NEW Q ADD LOT 13 & S25' LOT 14 Identification of Property Type: Commercial/Industrial Lot Special Valuation/Greenbelt Single Family Commercial/Industrial Sub. 2-4 Family Dry Cropland Duplex Other Irrigated Cropland Multi-Family 4-12 Units Multi-Family 12+ Units Grassland/Pasture Name and Address of Protestor(s) Present: Revin 574 blis, Contest Ser of Fremova 15=+ + Issue(s) Presented by Protestor(s): Property is over Natural Countered 76 Information Provided by Owner and/or Representative: 2020 JUL 15 特別の YTHUDO 17 ITTH 東京社 「January 17 Itth 東京社 None Appraisal by a Nebraska Real Estate Appraiser properly credentialed X Selected data of similar properties Selected data of similar properties that have sold recently Purchase Agreement or other sale documentation for the property Other factors that effect the value of the property; such as, easements, access, PM 3: 46 environmental considerations, etc. Income, vacancy and expense data relating to the property Copy of lease or lease information Costs of construction, cost of remodeling, addition, renovation, repairs Equalization data Other Comments: In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process. Information Provided by the County Assessor: Property Record File <u>22"</u> Market sales data used in determining the value of the property. Income data used in determining the value of the property. Cost data used in determining the value of the property. Final correlation of value summary Qualified Sales Roster Reports and Opinions from PTA for County Other_ Comments: over

08/19/2020 WED T4:00

[JOB NO. 6680]



Protest Numbe	r 196				. , , , ,			
Assessor's Pro	perty Value	1		Owner's	Requested Pr	operty Value	OPY	
Total	\$ 236,418	-	Total \$ 164					
<u>*</u>	Reviewed data pro- Inspected interior Other for Consideration Inadequate data proposition Physical data contain Assessor's prope Sales data, Owner or other sales doc	orovided by Owner/ rection based on ins rty record file; er has provided sele	Representativespection of projected data of s	e pperty. The fo	ollowing data w ties, sales of si	ior of property	th the County	eement .
	Cost data. Owne Equalization data	r has provided in r has provided cost . Owner has provid	of constructio ed equalizatio	n, remodellno on information	g, addition, rend i.		irs.	
and fina Inadeque owner w Correct Assesso Accepto appraise Report i Accepto informat System Accepto informat System Accepto informat over the control over the control owner w Accepto informat over the control o	inge. After reviewly value. Late Data. After review vas not conclusive atted Data/Value. Lor's office and used ance of Submitted at report and completed by the owner was ance of Submitted an	eviewing the protes and therefore no va After inspecting the their system to est d Appraisal Repo- leted the Appraisa of this file. Selected Sales Data he owner was cond d as part of this file. d Income Data. he owner was cond d as part of this file. Cost Data. After s conclusive and a	st data, the Reluction change e property, the timate the new ort. After revious ata. After reviewing the After reviewing the valuation changes.	teferee determine will be recommendered viewing the proving the proving the proving the protest data, ande is recommendered.	mined that the mmended, submitted corred value, protest data, the lange is recommented that the lange is recommented, the Referee demended,	data or informected objective Referee conendation. The Referee determended. The Referee determended. The Referee determended that	nation presented e property data orrelated the some Appraisal Commined that the Supportive Anamined that or info	d by the a to the ubmitted rrelation data or data or data or
		SUMMARY OF R	REFEREE'S F	INAL RECO	MMENDATION			
	Land Value Improvements Total		\$] \$ / 3 \$ / B	7,035. 4,760,0 4,795,0	54 50		,	
Referee's Signat	ture:wk (DA)	DEGE AUG	9 202U	08/19/2	020 WED FE4	Date: 7 /	NO. 6680]	

• • • • • • • • • • • • • • • • • • • •	
OPY	Advantage and the second secon
wner	
	h va and de su describant
th the County	
	A CONTRACTOR OF THE CONTRACTOR
irs.	
data, valuation premise	A CONTRACTOR OF THE PARTY OF TH
nation presented by the	oo i common annous a
e property data to the	osani organización
orrelated the submitted ne Appraisal Correlation	
nined that the data or Supportive Analysis for	and the project of the second
nined that the data or Supportive Analysis for	With the Wilderson of the control of
the data or information .	marto eta operazioni della propria per esperimenta della sulla della sulla della sulla della sulla della sulla
all.	MARKET STATES AND A STATE OF THE STATES AND A STATES AND A STATE OF THE STATES AND A STATE OF THE STATES AND A STATES AND A STATE OF THE STATES AND A STATES AND A STATE OF THE STATES AND A STATES AND
	Selection in the selection of the select
	Acceptable of the property of
	very transportation of the second
· /	<u> </u>
5/20	STREET STREET
	NEW PROPERTY AND PROPERTY.
	Statistical/Volument
NO. 6680] [Z]009	

8/19/2020 PM PAGE 10/010 Fax Server

Protest 196

The county assessor's office recommend that the assessed value of the improvement be charged back to the 2019 assessed value. Land values need to be equalized on a county wide basis, and can not be done parcel by parcel, that would not correct the equalization problem. The recommended value reflects that change



Nebraska Tax Equalization and Review Commission

PO Box 95108 • Lincoln NE 68509-5108 • (402) 471-2842 • FAX (402) 471-7720

September 14, 2020

Ronald L. Comes McGrath North Mullin & Kratz, PC LLO 1601 Dodge Street, First National Tower, Ste. 3700 Omaha, NE 68102

RE: Fremont Beef Company, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20C 0076.

The Commission has received the referenced appeal. A Notice of Appeal has been mailed to the Dodge County Board of Equalization and any other listed appellees. A copy of the Notice of Appeal is enclosed for your records.

Sincerely,

Robert W. Hotz

Chairman



BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company, Appellant,

Case No. 20C 0077

V

Seal

NOTICE OF APPEAL

Dodge County Board of Equalization, Appellee.

TO THE CHAIR OF THE DODGE COUNTY BOARD OF EQUALIZATION IN CARE OF FRED MYTTY, DODGE COUNTY CLERK:

An appeal by Fremont Beef Company (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

You are not required to respond to this notice.

SIGNED AND SEALED: .

Robert W. Hotz, Chairman

Tax Equalization and Review Commission

Robert W. Hotz





APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

READ ALL INSTRUCTIONS CAREFULY BEFORE FILING AN APPEAL. ADDITIONAL INSTRUCTIONS ARE LOCATED ON THE SECOND PAGE OF THIS FORM.

- For each decision, action, order, determination, parcel, or personal property list you are appealing, you must submit:
 - A completed appeal form;
 - 2. A copy of the decision, action, order, or determination appealed; and
 - 3. The required filing fee.
- The deadline for filing an appeal or petition varies depending upon the type of appeal or petition being filed. See Page 2 of this form for more details.

Valuation Appeals & Petitions:	Contact Information	n for Person Signing this	s Appeal Form:
TAXABLE VALUE FILING FEE	Ronald L.	Comes	402-341-3070
\$1 to \$249,999 \$40	First Name MI	Last	Daytime Telephone Number
\$250,000 to \$499,999 \$50 \$500,000 to \$999,999 \$60	1601 Dodge Str	eet, Suite 3700	402-925-1811
\$500,000 to \$999,999 \$60 \$1,000,000 + \$85	Mailing Address		Fax Number
	Omaha	NE	68102
All Other Appeals & Petitions: \$40	City	State	Zip
I am appealing from a decision of:	<u> </u>	, ,	cription and Parcel Number:
The Dodge County Bo	oard of Equalization.	New Q Add	d N122.63' Lot 14
Other:		#27010437	70
☐I have other/unresolved appeals wai	ting for hearings.		
I am signing this appeal as:			
The owner of the described property.	A legally designate	ed trustee of the	trust.
An officer, director, full-time emplo			
Legal Counsel for Fremont Beef			
CAUTION: This appeal must be signed	by a property owner or	other person authorized b	by Title 442 Neb. Admin. Code.
Reason for Appeal (Attach additional pa Reasons for Appeal attached as Exhibit A	ges if needed): Decision of the Dodg	e County Board of Equaliz	zation attached as Exhibit B.
Under penalties of lan, I declare the best of my knowledge and beli	ef.		val form is true and correct to
Sign here:		Ronald L. Comes	8/11/20
Signatufe	P	rint Name	Date
Filing Checklist: Appeal Form 🗸	Decision 🗸	Filing Fee 🗸	Signed 🗸
This space for office use only.		<u>ne</u>	CEIVED
Appeal#: 200 0077			
Filing Fee: # 40. — Check No: 1014161		111	AUG 1 9 2020 U)
Check No: 101416/			
CHECK INU.		AND	TAX EQUALIZATION REVIEW COMMISSION

Revised Feb. 2020

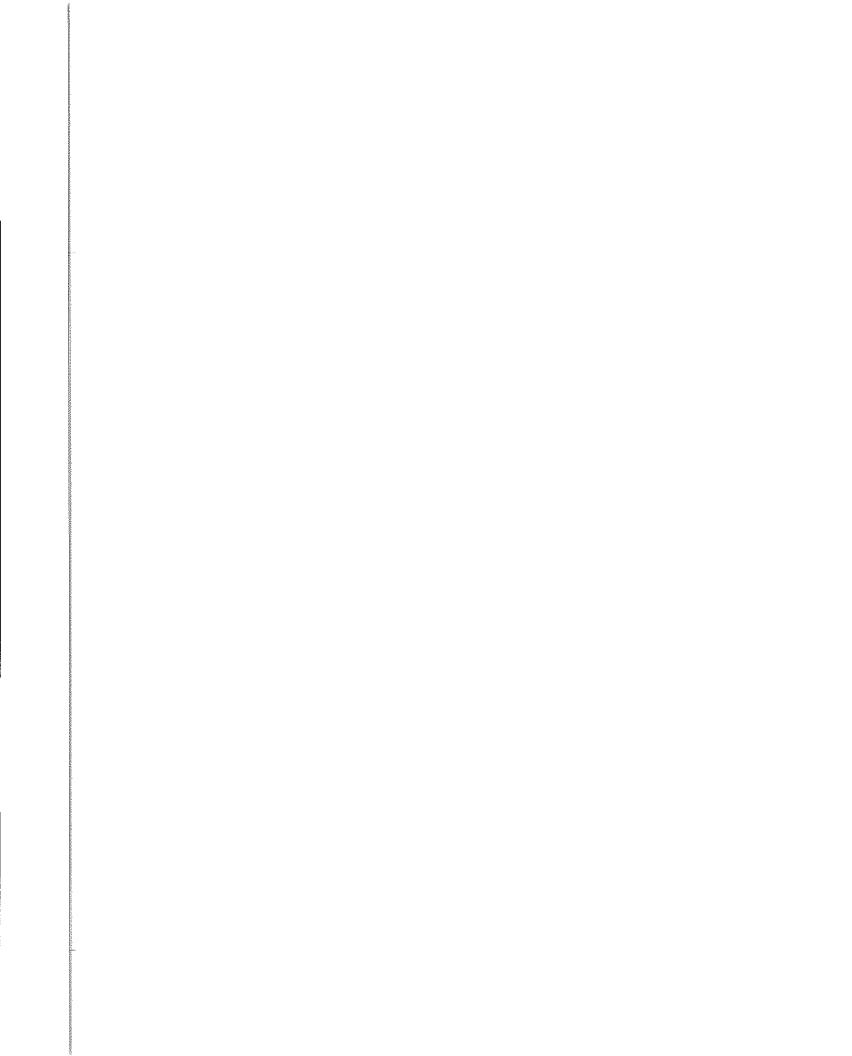


Exhibit A

REASONS FOR APPEAL

- The action of the Board of Equalization in establishing the assessed value of the subject property was incorrect and unreasonable or arbitrary.
- 2. The County has assessed the subject property in excess of actual value and at a value higher than other property with which it is required to be equalized.
- 3. The subject property has not been fairly and impartially equalized and is not being assessed uniformly and proportionately.
- 4. The assessed value has been established without due consideration to factors affecting the subject property, including but not limited to flood risk.

Exhibit B

ACTION TAKEN BY THE DODGE COUNTY BOARD OF **EQUALIZATION**

ON THE 2020 PROPERTY VALUATION OF

PROTEST #195 (attached)

PARCEL #270104370

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Fremont Beef Company

P.O. Box 908

Fremont, NE 68026-0908

RECOMMENDATION OF THE REFEREE 182250 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$182,250.00 (assessor's report may be attached)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020

ACTION TAKEN - Adjust building and land values.

TOTAL

\$182,250.00

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 their 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.

Signature of County Board Chairman

July 27, 2020

Date

La La Bustastura Haard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
Date Protest was Heard by Referee	July 20, 2020	July 27, 2020
6/30/2020	July 20, 2020	

COUNTY CLERK CERTIFICATION

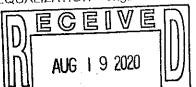
The undersigned certifles that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on July 27, 2020.

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

COUNTY BOARD OF EQUALIZATION - original

ASSESSOR -- Canary Copy

TAXPAYER - Pink Copy



08/19/2020 WED 14:07~ [JOB NO. 6681]

8/19/2020_1:57:48 PM PAGE 3/011 FaxeServer

Fax Server

Course Obselv	and Banari	t of County Boss	ation Pro	Action 0:0	40 am	FORM
County Clerk (See Instructions)	ани нероп	or County Boar		· · · · · · · · · · · · · · · · · · ·	odge	4220
	ng Address of Person Filing Pi	rotest	Protest Number	λ(<u>-</u>	Flied	بم ،سیم
Name	13,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1 t	10	60	<u> </u>
Fremont Beef Company			Protested Valu	ation 20_20	Requested	Valuation
The person filing this protest is the of the owner. If the protest is being	owner of the property or authorized		Real Property		Real Property	
authorization to do so must be pro	vided with the protest.	Yes No	\$	213,546	\$	116
Street or Other Mailing Address P.O. Box 908			ļ		********	
City, Town, or Post Office	State	Zlp Code	Personal Property		Personal Property	
Fremont	NE	68026-0908	\$		\$	
Property Identification Number	Phone Number		Reasons for requested			
270104370	(402) 727-7200		Please see allac	hed letter and su	pporting docume	ni.
Ernail Address						
kstubbs@FremontBeef.cc		a Coollen	-{			
Real Property Description (include Township, Range, and County) and	Lol, Block, Addillen, Locallon Addre Dor Personal Properly Description	iss, Section,				
1141 S SCHNEIDER S						
NEW Q ADD N122.63'						=
aine 01	114					
sign K	A 1000					June 23, 20
nere Signature of Pers	son Filling Protest				Da	te
			D-4		alakan 116 appilaab	Jal
County A	ssessor's Recommendation		нел	eree's Hecommer	idation (If applicab	(e)
	Decision of County Boa	ard of Equalization	l for Assessment Ye	ar 20		
Basis for Action Taken (County Boa	rd of Equalization Chairperson)				Real Property	
					1	
			·		\$	
					1 '	
						1
•					Personal Prope	rty
,					Personal Prope	rty
,					Personal Prope	rty
, Check Оле;						rty
	to the county based of anyothetic	ion that a carry	☐ Attached is a conv	of that portion of the	\$.	
The county assessor has certif	iled to the county board of equalization	ilculation of the				ilch substanllat
The county assessor has certiful of that portion of the property representative is maintained in	ecord file which substantiates the ca n the county assessor's office in elec	lculation of the Stronic or paper	the calculation of t report and the pro	he protested value, if perty record file may i	\$	nich substanllat pard's decision,
The county assessor has certiful of that portlon of the property in protested value is maintained in form. If dissatisfied with the hose	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro	alculation of the offenic or paper operty record Ille	the calculation of t report and the pro	he protested value, if	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certiful of that portlon of the property in protested value is maintained in form. If dissatisfied with the hose	ecord file which substantiates the ca n the county assessor's office in elec	alculation of the offenic or paper operty record Ille	the calculation of t report and the pro	he protested value, if perty record file may i	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certiful of that portlon of the property in protested value is maintained in form. If dissatisfied with the hose	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro	alculation of the offenic or paper operty record Ille	the calculation of t report and the pro	he protested value, if perty record file may i	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certiful of that portion of the property manufacture is maintained in form. If dissatisfied with the board be used to complete an appropriate the complete and appropriate the complete and appropriate the complete and appropriate the complete and appropriate the country of the count	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro opeal to the Tax Equalization and Re	alculation of the offenic or paper operty record Ille	the calculation of t report and the pro	he protested value, if perty record file may i	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certiful of that portlon of the property in protested value is maintained in form. If dissatisfied with the hose	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro opeal to the Tax Equalization and Re	alculation of the offenic or paper operty record Ille	the calculation of t report and the pro	he protested value, if perty record file may i Review Commission.	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certiful of that portion of the property manufacture is maintained in form. If dissatisfied with the board be used to complete an appropriate the complete and appropriate the complete and appropriate the complete and appropriate the complete and appropriate the country of the count	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro opeal to the Tax Equalization and Re	alculation of the otrono or paper operty record the overland the	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may i Review Commission.	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certiful of that portion of the property manufacture is maintained in form. If dissatisfied with the board be used to complete an appropriate the complete and appropriate the complete and appropriate the complete and appropriate the complete and appropriate the country of the count	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro opeal to the Tax Equalization and Re	alculation of the offenic or paper operty record Ille	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may i Review Commission.	property record file who dissatisfied with the bo	nich substanllat pard's decision,
The county assessor has certificated in the property of the property of profested value is maintained in form. If dissatisfied with the boarmay be used to complete an approper of County Board of	ecord file which substantiates the can the county assessor's office in elected and section, this report and the prospeal to the Tax Equalization and Resequalization Chairperson	county Clerk (the calculation of t report and the pro Equalization and f	he protested value, if perty record file may i neview Commission.	property record file wi dissettelled with the bo be used to complete an	nich substanilat pard's decision, n appeal to the
The county assessor has certiful of that portion of the property manufacture is maintained in form. If dissatisfied with the board be used to complete an appropriate the complete and appropriate the complete and appropriate the complete and appropriate the complete and appropriate the country of the count	ecord file which substantlates the ca n the county assessor's office in elec ard's decision, this report and the pro opeal to the Tax Equalization and Re	county Clerk (the calculation of t report and the pro Equalization and f	he protested value, if perty record file may i neview Commission.	property record file who dissatisfied with the bo	nich substanilat pard's decision, n appeal to the
The county assessor has certificated in the property of the property of profested value is maintained in form. If dissatisfied with the boarmay be used to complete an approper of County Board of	ecord file which substantiates the can the county assessor's office in elected and section, this report and the prospeal to the Tax Equalization and Resequalization Chairperson	county Clerk (the calculation of t report and the pro Equalization and f	he protested value, if perty record file may i neview Commission.	property record file wi dissettelled with the bo be used to complete an	nich substanilat pard's decision, n appeal to the
The county assessor has certificated in that portion of the property reprotested value is maintained in form, if dissatisified with the bost may be used to complete an approximation of County Board of Date the Protest was Heard	ecord file which substantiales the ca ard county assessor's office in elec- ard's decision, this report and the pro- appeal to the Tax Equalization and Re Equalization Chairperson Date of the	Idulation of the obtains of or paper operty record file oview Commission. County Clerk C	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may heview Commission. Date Date Notice of Dec	property record file wi dissettelled with the be be used to complete an	alch substanillat pard's decision, n appeal to the
The county assessor has certificated in the property of the property of profested value is maintained in form. If dissatisfied with the boarmay be used to complete an approper of County Board of	ecord file which substantiales the can the county assessor's office in electors and section, this report and the prospeal to the Tax Equalization and Research Chairperson Date of the acopy of this prolest and report	Idulation of the obtains of or paper operty record file oview Commission. County Clerk C	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may heview Commission. Date Date Notice of Dec	property record file wi dissettelled with the be be used to complete an	alch substanillat pard's decision, n appeal to the
The county assessor has certificated in the property of the property of the property of profested value is maintained in form, if dissatisfied with the bost may be used to complete an approximation of County Board of Signature of County Board of Date the Protest was Heard	ecord file which substantiales the can the county assessor's office in elector's decision, this report and the prospeal to the Tax Equalization and Research Chairperson Date of the acopy of this protest and report the above-shown address on	County Clerk (Decision	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may hevelow Commission. Date Date Notice of Decalization, which has	property record file wi dissettelled with the be be used to complete an	alch substanillat pard's decision, n appeal to the
The county assessor has certificated in the property of the property of the property of profested value is maintained in form, if dissatisfied with the bost may be used to complete an approximation of County Board of Signature of County Board of Date the Protest was Heard	ecord file which substantiales the can the county assessor's office in electors and section, this report and the prospeal to the Tax Equalization and Research Chairperson Date of the acopy of this prolest and report	County Clerk (Decision	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may hevelow Commission. Date Date Notice of Decalization, which has	property record file wi dissettelled with the be be used to complete an	alch substanillat pard's decision, n appeal to the
The county assessor has certificated in the property of the property of the property of profested value is maintained in form, if dissatisfied with the bost may be used to complete an approximation of County Board of Signature of County Board of Date the Protest was Heard	ecord file which substantiales the can the county assessor's office in elector's decision, this report and the prospeal to the Tax Equalization and Research Chairperson Date of the acopy of this protest and report the above-shown address on	County Clerk (Decision	the calculation of t report and the pro Equalization and f	he protested value, if perty record file may hevelow Commission. Date Date Notice of Decalization, which has	property record file wi dissettelled with the be be used to complete an	alch substanillat pard's decision, n appeal to the
The county assessor has certificated in that portion of the property reprotested value is maintained in form. If dissatisfied with the bost may be used to complete an approximation of County Board of Signature of County Board of The undersigned certifies that a been mailed to the protestor at Signature of County Clerk	ecord file which substantiales the can the county assessor's office in elector's decision, this report and the prospeal to the Tax Equalization and Research Chairperson Date of the acopy of this protest and report the above-shown address on	County Clerk C Decision of the action of the	the calculation of the report and the propert and the proper	he protested value, if perty record file may review Commission. Date Notice of Declaration, which have 20	property record file wi dissettelled with the be be used to complete an	alch substanillat pard's decision, n appeal to the otestor
The county assessor has certif of that portion of the property re profested value is maintained in form, if dissatisfied with the boa may be used to complete an ap Signature of County Board of Date the Profest was Heard The undersigned certifies that a been mailed to the profestor at	ecord file which substantiales the can the county assessor's office in elector's decision, this report and the prospeal to the Tax Equalization and Respect to the Tax Equalization and Respect to the Equalization Chairperson Date of the acopy of this prolest and report the above-shown address on	County Clerk (Decision	the calculation of the report and the propert and the proper	he protested value, if perty record file may review Commission. Date Notice of Declaration, which have 20	property record file wi dissettelled with the be be used to complete an olslon was Mailed to Pr	alch substanillat pard's decision, n appeal to the otestor
The county assessor has certif of that portion of the property in profested value is maintained in form, if dissatisfied with the bos may be used to complete an ap Signature of County Board of Date the Profest was Heard The undersigned certifies that a been mailed to the profestor at Signature of County Clerk Nebraska Department of Revenue	ecord file which substantiales the can the county assessor's office in elector's decision, this report and the prospeal to the Tax Equalization and Respect to the Tax Equalization and Respect to the Equalization Chairperson Date of the acopy of this prolest and report the above-shown address on	County Clerk C Decision of the action of the objectly record file over Commission.	the calculation of the report and the propert	he protested value, if perty record file may review Commission. Date Notice of Declaration, which have 20	property record file wi dissettelled with the be be used to complete an olslon was Mailed to Pr	alch substanillat pard's decision, n appeal to the otestor
The county assessor has certif of that portion of the property in profested value is maintained in form, if dissatisfied with the bos may be used to complete an ap Signature of County Board of Date the Profest was Heard The undersigned certifies that a been mailed to the profestor at Signature of County Clerk Nebraska Department of Revenue	ecord file which substantiales the can the county assessor's office in elector's decision, this report and the prospeal to the Tax Equalization and Respect to the Prospeal to the Tax Equalization and Respect to the Equalization Chairperson Date of the acopy of this prolest and report the above-shown address on	County Clerk C Decision of the action of the	the calculation of the report and the propert	he protested value, if perty record file may review Commission. Date Notice of Declaration, which have 20	property record file wi dissettelled with the be be used to complete an olslon was Mailed to Pr	alch substanillat pard's decision, n appeal to the otestor



P.O. Box 908 Fremont, NE 68026-0908

Fax (402) 727-0907 Sales 1-800-331-4788



June 23, 2020

Mr. Fred Mytty Dodge County Clerk 435 N Park Fremont, NE 68025

Dear Mr. Mytty,

I am providing this letter along with two Forms 422A as a formal protest to the valuation change of the following properties:

Parcel:

270104370

Address:

1141 S SCHNEIDER ST FREMONT

Legal Description:

NEW Q ADD N122.63' LOT 14

Parcel:

270104363

Address:

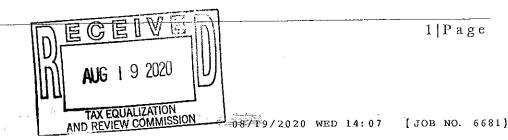
1145 SCHNEIDER ST FREMONT

Legal Description:

NEW Q ADD LOT 13 & S25' LOT 14

The above two properties together represent the primary parking lot used by Fremont Beef Company (hereinafter referred to as "FBC Parking Lot"). The combined proposed 2020 valuation for the above properties is \$449,964. I believe this is an overvaluation of the properties in comparison to the neighboring comparable property owned by Wholestone. Both properties are concrete parking lots with perimeter fencing and overhead lights. Please see the enclosed data comparison of the two properties. The data for the properties was obtained through the Nebraska County Assessor GIS maps and other publicly available information.

The 2020 value for the FBC Parking Lot land is \$68,885 representing a cost of \$34,443 per acre. The neighboring Wholestone parking lot has a land value of \$6,673 per acre. I feel that the FBC Parking Lot land value is, at most, equal to the Wholestone parking lot. The FBC Parking Lot property experienced significant flooding in the March 2019 flooding whereas the Wholestone had minimal impact from the flood. The presence of flood risk would reduce the fair market value of the land. Using the Wholestone price per acre, I would request that the land value for parcel 270104370 be reduced to \$5,539 and the value for parcel 270104363 be reduced to \$7,808.



Faregreer

196

The 2020 value for the FBC Parking Lot improvements is \$381,079 representing a cost of \$4.37 per square foot (square footage based on the property sketches on the GIS map for concrete areas only). Please note the 2020 improvement value for Wholestone was estimated to increase 37% from 2019. The 2020 improvement value for Wholestone represents a cost of \$3.08 per square foot. Both the FBC Parking Lot and the Wholestone parking lot are of similar construction with concrete parking spots, perimeter fence, and overhead lighting. Therefore, I feel that the FBC Parking Lot improvement values should be equal to the Wholestone price per square foot. I would request that the improvement value for parcel 270104370 be reduced to \$111,296 and the improvement value for parcel 270104363 be reduced to \$156,782.

The requested total valuation for parcel 270104370 is \$116,835 and the total requested valuation for parcel 270104363 is \$164,590. I appreciate your consideration of our valuation protest. Please feel free to contact me with any questions regarding our explanation or supporting documentation. You can reach by email at KStubbs@FremontBeef.com or phone at (402) 727-7200 ext. 4020.

Sincerely,

Kevin Stubbs Controller

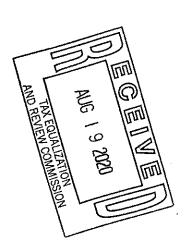
2 Page

08/19/2020 WED 14:07 [JOB NO. 6681] []005

Property FBC Fremont Parking Lot	Parcel # Address 270104970 1141 S Schneider St Fremont 270104363 1145 Schneider St Fremont Total	Legal Description New Q Add N122.63 Lot 14 New Q Add Lot 13 & S25 Lot 14	Acres 0.83 1.17 2.00	Sq. Ft. 36,179 50,965 87,144	tand \$ 33,035 \$ 35,850 \$ 68,885	\$ 39,801 \$ 30,641	\$ 13 \$ 14	ments 31,760 46,400 78,160	\$ 2.87	\$ 154,795 \$ 182,250	\$ 33,035 \$ 35,850	\$ \$	180,511 200,568 381,079	\$ 3.94	
Lot	g 270104734 S Platte Ave Fremont quare footage for all properties represent tho	Road Rail Sub Lots 1-8 BLK 5 & PT NE1/4NE1/4 & PT SE1/4NE1/4 26 17 8 1.65A concrete parking areas only.	17.93	174,900	\$ 119,650	\$ 6,673	\$ 39	92,730	\$ 2.25	\$ 512,380	\$ 119,650	\$	538,040	\$ 3.08	\$ 213,546

Parcel 270104363 7,808 156,782 164,590 Percel 270104370

5,539 \$
111,296 \$
115,835 \$ 2020 Land Value Based on Wholestone Valuation 2020 improvement Value Based on Wholestone Valuation Requested 2020 Valuations



__ 08/19/2020 WED 14:07 [JOB NO. 6681]

Ø006

-8/19/2020-1:57:48 PM - PAGE -Fax: Server

.

2020 PROPERTY VALUE PROTEST REMARKS & RECOMMENDATIONS

· ·	KEMAKING & REC		COPY
	AME Fremont Beef	•	
LEGAL NEW @	[ADD N 122-103 LOT]	4	
PARCEL#_270	75u370 PI	OTEST #	
DATE 6/25/2	O PROPERTY INSPECTE	o: yes no 🙏 d	ATIS
remarks <u>Pa</u> y	a 270104377 (x	with of subject p	roper(1-y) is
valued at \$	34,510/acie		
·			
RECOMMENDA	MONS No Change to	o. land. Roll impo	ovement value
	10 value		
			NO
RECOMMENDE	D PROPERTY VALUE CHAI		
	CURRENT VALUE	RECOMMENDED CI	HANGED VALUE
LAND	35,850	<u>35,85</u>	50
BLDG/IMPR	200,568	146,40	00
TOTAL	236,418	182, 25	50
DEBBIE CHURC	HILL, ASSESSOR	MITCH HAI	RT, APPRAISER
***	为我大会会会会会会的现在分词的现在分词的人会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会会	我的我们的现在分词我们的我们的我们的我们的	******
	እኒስኒኒ አኒኒ ምርርቅ አለክሮቹ ሮሊቪ		

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

DATE

DATE

DATE

TAX EQUALIZATION

08/19/2020 WEB T4: 07 [JOB NO. 6681]

ax Server 37 8/19/2020:1:57:48 PM 37 ACE 8/011	Fax Server	8/011 aFax Server	3/19/2020 1:57:48 PM TAGE	x Server
--	------------	-------------------	---------------------------	----------

DODGE COUNTY REFEREE'S REPORT 270104370 Parcel Number Protest Number Address/Legal Description: NEW Q ADD N122.63' LOT 14 Identification of Property Type: Special Valuation/Greenbelt Commercial/Industrial Lot Single Family Commercial/Industrial Sub-2-4 Family Dry Cropland Duplex Multi-Family 4-12 Units Irrigated Cropland Grassland/Pasture Multi-Family 12+ Units Name and Address of Protestor(s) Present: KRUIN STULDS, CONTROLLEN ST FREMONT BEST Issue(s) Presented by Protestor(s): frogety in over valued coin paire & To Information Provided by Owner and/or Representative: WEST TRAINED TALANS THE 2020 JUL 15 PM 3:46 None Appraisal by a Nebraska Real Estate Appraiser properly credentialed WEIGHT (CO) Selected data of similar properties Selected data of similar properties that have sold recently Purchase Agreement or other sale documentation for the property Other factors that effect the value of the property; such as, easements, access, environmental considerations, etc. Income, vacancy and expense data relating to the property Copy of lease or lease information Costs of construction, cost of remodeling, addition, renovation, repairs Equalization data Comments: In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process. Information Provided by the County Assessor: Property Record File Market sales data used in determining the value of the property. Income data used in determining the value of the property. Cost data used in determining the value of the property. Final correlation of value summary Qualified Sales Roster Reports and Opinions from PTA for County Other_ Comments: over TAX EQUALIZATION

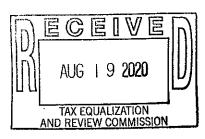
AND REVIEW COMMISSION

08/19/2020 WED 14:07 [JOB NO. 6681]



Protest 194

The county assessor's office recommend that the assessed value of the improvement be changed back to the 2019 assessed value. Land values need to be equalized on a county wide basis, and can not be done parcel by parcel, that would not correct the equalization problem. The recommended value reflects that change



08/19/2020 WED 14:07 [FOB NO. 6681] [009

,			
Protest Number 195		<i>i</i>	
Assessor's Property Value	(Owner's Requested Property Va	OPY R
Total \$ 213,546	Total \$ 116,83	5 L	9 2020 SOZO COMMISSION
Inspected into	ta provided by County Assessor erior and exterior of property	Inspected exterior or brobe	Owner O S
Physical data Assessor's pi Sales data. 0 or other sales Income data. Cost data. 0 Equalization	ation and Conclusion: ata provided by Owner/Representative correction based on inspection of proper roperty record file: Owner has provided selected data of simil documentation. Owner has provided income, vacancy ar wher has provided cost of construction, re data. Owner has provided equalization in	ar properties, sales of similar prope nd expense data. emodeling, addition, renovation or re formation.	rties, purchase agreement
and final value. Inadequate Data. A owner was not conclus. Corrected Data/Value. Assessor's office and Acceptance of Submappraisal report and Report is included as Acceptance of Subminformation presented System Override is included a System Override is included as Acceptance of Subminformation presented System Override is included as Acceptance of Subminformation presented System Override is included as Acceptance of Subminformation presented System Override is included.	fter reviewing the protest data, the Reference is the reviewing the protest data, the Reference and therefore no valuation change with e. After inspecting the property, the used their system to estimate the new reconitted Appraisal Report. After review completed the Appraisal Correlation Report of this file. In the owner was conclusive and a valuation of this file of the owner was conclusive and a valuation of this file. After reviewing the owner was conclusive and a valuated as part of this file. In the owner was conclusive and a valuation change of the protest data, the Referee determined	ree determined that the data or in file be recommended. Referee submitted corrected objecting the protest data, the Referee ort to reach the recommendation. In the protest data, the Referee deviation change is recommended. The protest data, the Referee devalue of the protest data, the Referee devalue of the protest data, the Referee devalue of the Referee devalue of the Referee determined is recommended.	formation presented by the solutive property data to the e correlated the submitted. The Appraisal Correlation termined that the data or the Supportive Analysis for the Supportive Analysis for that the data or information
	SUMMARY OF REFEREE'S FINA	L RECOMMENDATION	
Land Value Improvemen Total Referee's Signature:wk	\$ 146. \$ 142.	, 850, 60 462, 66 254, 68 Date:	7/45/20

8/19/2020 1:5 PM PAGE 10/011 Fax Server

Fax Server

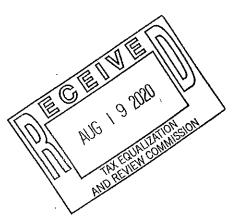
08/19/2020 WED 14:07 [JOB NO. 6681] 2010

an Alban Mari

8/19/2020 Fax Server

Protest 195

The county assessor's office recommend that the assessed value of the improvement be charged back to the 2019 assessed value. Land values need to be equalized on a county wide basis, and can not be done parcel by parcel, that would not correct the equalization problem. The recommended value reflects that change



08/19/2020 WED 14:07 [JOB NO. 6681]



Nebraska Tax Equalization and Review Commission

PO Box 95108 • Lincoln NE 68509-5108 • (402) 471-2842 • FAX (402) 471-7720

Ronald L. Comes McGrath North Mullin & Kratz, PC LLO 1601 Dodge Street, First National Tower, Ste. 3700 Omaha, NE 68102

RE: Fremont Beef Company, Appellant, v. Dodge County Board of Equalization, Appellee, Case No. 20C 0077.

The Commission has received the referenced appeal. A Notice of Appeal has been mailed to the Dodge County Board of Equalization and any other listed appellees. A copy of the Notice of Appeal is enclosed for your records.

Sincerely,

Robert W. Hotz Chairman

Robert W. Hots.