

Agenda Item # 351
Date 10/7/20

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company,
Appellant,

Case No. 20C 0075

v.

NOTICE OF APPEAL

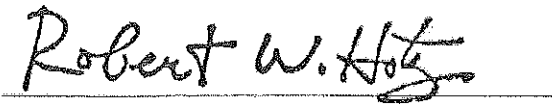
Dodge County Board of Equalization,
Appellee.

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.

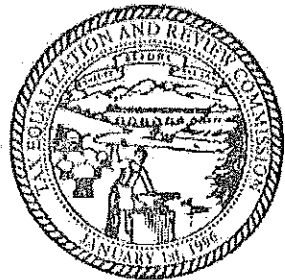
You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.



Seal

Robert W. Hotz, Chairman
Tax Equalization and Review Commission



RECEIVED
2020 SEP 15 PM 1:15
DODGE COUNTY CLERK

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company,
Appellant,

Case No. 20C 0075

v.

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:**

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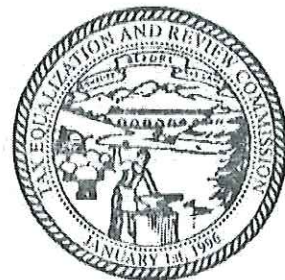
You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.



Seal

Robert W. Hotz, Chairman
Tax Equalization and Review Commission



RECEIVED
2020 SEP 15 PM 1:15
FREMONT BEEF COMPANY V. NEBRASKA TAX
EQUALIZATION AND REVIEW COMMISSION

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

READ ALL INSTRUCTIONS CAREFULLY 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 Information for Person Signing this Appeal Form:		
<u>TAXABLE VALUE</u> <u>FILING FEE</u>	Ronald L. Comes	402-341-3070	
\$1 to \$249,999 \$40	First Name 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	Mailing Address	Fax Number	
\$1,000,000 + \$85	Omaha NE	68102	
All Other Appeals & Petitions: \$40	City State Zip		

I am appealing from a decision of:	Legal Description and Parcel Number:
<input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization.	New Q Add Lots 9-12 and Pt Lot 8
<input type="checkbox"/> Other: _____	#270104356
<input type="checkbox"/> I have other/unresolved appeals waiting for hearings.	

I am signing this appeal as:

The owner of the described property. A legally designated trustee of the _____ trust.

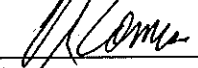
An officer, director, full-time employee, LLC member, etc., of _____.

Legal Counsel for Fremont Beef Company. Other: _____.

CAUTION: This appeal must be signed by a property owner or other person authorized by Title 442 Neb. Admin. Code.

Reason for Appeal (Attach additional pages if needed):
Reason for Appeal attached as Exhibit A. Decision of the Dodge County Board of Equalization attached as Exhibit B.

Under penalties of law, I declare that the information stated on this appeal form is true and correct to the best of my knowledge and belief.

Sign here:  Ronald L. Comes 8/18/20
Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

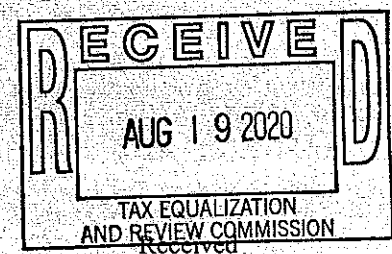
This space for office use only.	
Appeal #: <u>20C 0075</u>	
Filing Fee: <u>\$ 85.-</u>	
Check No: <u>1014161</u>	
Verified: <u>RAD</u>	

Exhibit A

REASONS FOR APPEAL

1. 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.

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.

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.

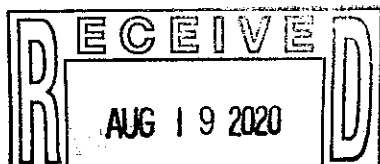
Signature of County Clerk

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



Property Valuation Protest

and Report of County Board of Equalization Action

6-30-20 WK
9:30am FORM
422A

File with the County Clerk (See Instructions)

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name Fremont Beef Company		194	6-25-20
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Protested Valuation 20 20	Requested Valuation
Street or Other Mailing Address P.O. Box 908		Real Property \$ 12,372,087	Real Property \$ 6,844,768
City, Town, or Post Office Fremont	State NE	Personal Property \$	Personal Property \$
Property Identification Number 270104356	Phone Number (402) 727-7200	Reasons for requested valuation change (Attach additional pages if needed.) Please see attached letter and supporting document.	
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 here  Signature of Person Filing Protest Date June 23, 2020

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)	Real Property \$
	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.

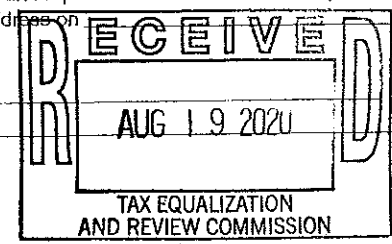
Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value. If dissatisfied with the board's decision, this report and the property record file may be used to complete an appeal to the Tax Equalization and Review Commission.

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 _____





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
#

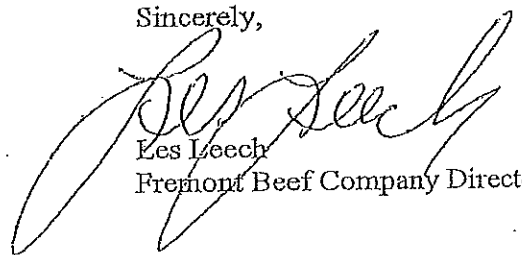
June 23, 2020

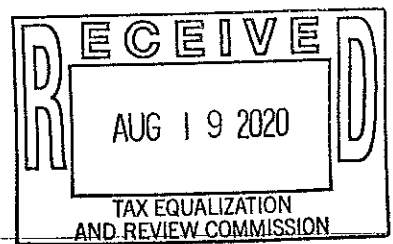
Mr. Fred Mytty
Dodge County Clerk
435 N Park
Fremont, NE 68025

Dear Mr. Mytty,

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,


Les Leech
Fremont Beef Company Director





FREMONT BEEF COMPANY

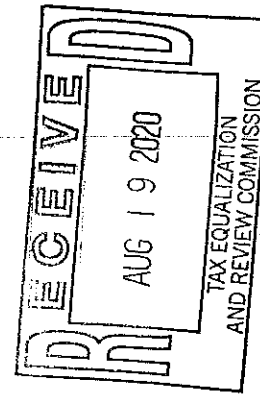
960 S. Schneider St.
P.O. Box 908
Fremont, NE 68026-0908

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: 960 SCHNEIDER ST FREMONT
Legal Description: 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

194

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

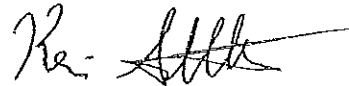
The \$90.37 per square foot value for the protested property is significantly higher than the comparable properties:

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

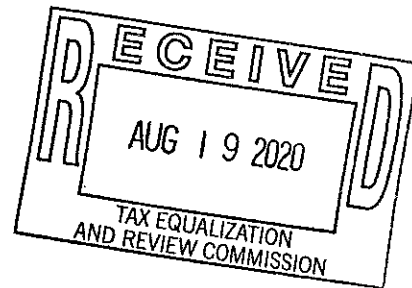
I would request that the improvements for the above property be valued at \$50.00 per square foot. This valuation would agree with the range of comparable properties. Using \$50.00 per square foot, the improvement valuation for the protested property would be \$6,816,450.

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,



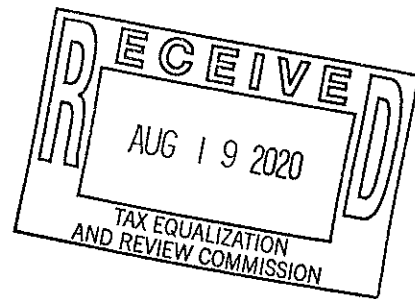
Kevin Stubbs
Controller



Property	Acres	Sq. Ft.	Land	\$ per Acre	Improvements	Improve./sqf	2019 Value	2020 Land	2020 Improve.	Improve./sqf	2020 Value
FBC Fremont Plant Parcel: 270104356 Address: 960 Schneider St Fremont Legal Description: New Q Add Lots 9-12 & PT Lot 8	4.37	136,329	\$ 51,850	\$ 11,865	\$ 8,992,874	\$ 65.96	\$ 9,044,724	\$ 51,850	\$ 12,320,287	\$ 90.37	\$ 12,372,087
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	\$ 51.78	\$ 7,598,952
Wholestone Fremont Plant Parcel: 270102585 Address: 900 S Platte Ave Fremont Legal Description: PT TL 497 23 17 8 & TL 54 & 58 26 17 8 20.27A	20.27	438,647	\$ 131,350	\$ 6,480	\$ 8,490,060	\$ 19.36	\$ 8,621,410	\$ 131,350	\$ 11,631,382	\$ 26.52	\$ 11,762,732
Cargill Columbus Plant* Parcel: 710017311 Address: 1529 E 23 St Columbus Legal Description: 22 17 1E PT W1/2 NW	67.53	164,475	\$ 962,250	\$ 14,249	\$ 8,790,815	\$ 53.45	\$ 9,753,065	\$ 962,250	\$ 8,790,815	\$ 53.45	\$ 9,753,065
Cargill 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	\$ 779,530	\$ 6,606	\$ 18,989,785	\$ 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.
 ** 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 Tax Equalization and Review Commission.
 2020 Improvement values for Americold and Wholestone were based on a 37% increase over 2019 values.

2020 FBC Land Value Based on Wholestone Valuation \$6,480 X 4.37	\$ 28,318
2020 FBC Improvement Value Based on \$50 per square foot of improvement	\$ 6,816,450
Requested 2020 Valuation for Parcel 270104356	\$ 6,844,768



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2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS

COPY

PROTESTER'S NAME Fremont Beef Company

LEGAL NEW R ADD LOTS 9-12 & PT LOT 8

PARCEL# 270104356 PROTEST# 194

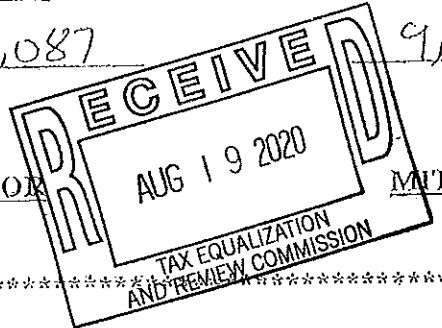
DATE 6/25/20 PROPERTY INSPECTED: YES NO DATE _____

REMARKS Parcels 270138654, 270104419, 270104384 and 270104349 all have same lot table as subject property.

RECOMMENDATIONS No change to land. Roll back to 2019 value for improvements

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES NO

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>51,850</u>	<u>51,850</u>
BLDG/IMPR	<u>12,320,237</u>	<u>8,992,874</u>
TOTAL	<u>12,372,087</u>	<u>9,044,724</u>



DEBBIE CHURCHILL, ASSESSOR MITCH HART, APPRAISER

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

DATE _____ COUNTY BOARD SUPERVISOR _____

DODGE COUNTY REFEREE'S REPORT

Protest Number 194 Parcel Number 270104356

COPY

Address/Legal Description: NEW Q ADD LOTS 9-12 & PT LOT 8

Identification of Property Type:

- Single Family
- 2-4 Family
- Duplex
- Multi-Family 4-12 Units
- Multi-Family 12+ Units
- Commercial/Industrial Lot
- Commercial/Industrial Sub.
- Dry Cropland
- Irrigated Cropland
- Grassland/Pasture
- Special Valuation/Greenbelt
- CRP
- Improved
- Other

Name and Address of Protestor(s) Present: Kevin Stahly, Contractor of Fremont Beef
960 S. Schneider St, Fremont NE 68626-0908

Issue(s) Presented by Protestor(s): Property is overvalued compared to similar
propertys

Information Provided by Owner and/or Representative:

- None
- Appraisal by a Nebraska Real Estate Appraiser properly credentialed
- 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
- Other

DODGE COUNTY REFEREE'S REPORT
2020 JUL 15 PM 3:46
RECEIVED

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

RECEIVED
AUG 19 2020
TAX EQUALIZATION
AND REVIEW COMMISSION

Comments:

over

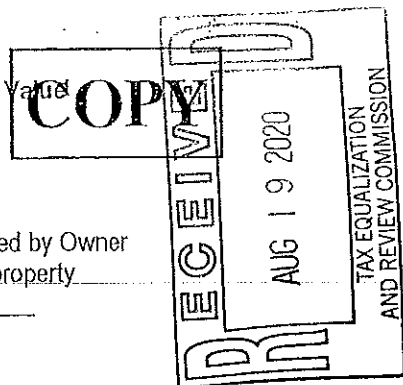
Protest Number 194

Assessor's Property Value

Owner's Requested Property Value

Total \$12,372,087

Total \$6,844,768



Review Taken By Referee:

- Reviewed data provided by County Assessor Inspected interior and exterior of property
- Reviewed data provided by Owner Inspected 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 and final value.
- 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.
- Other. After reviewing the protest data, the Referee determined that See Attached

Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ 57,850
Improvements	\$ 8,992,875
Total	\$ 9,044,724

Referee's Signature: W. Alan E. K... Date: 7-15-20

Protest 194

COPY

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

RECEIVED
AUG 19 2020
TAX EQUALIZATION
AND REVIEW CO.

McGrath | North

To: Ray Fax: 402-471-7720

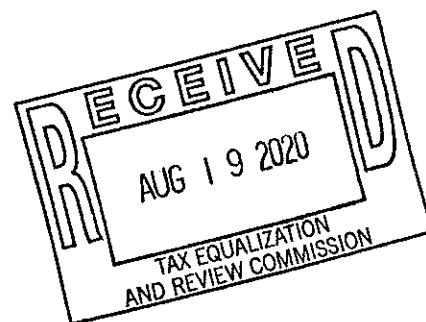
Company: Tax Equalization & Review Commission Phone:

From: Ronald L. Comes/ McGrath North Phone: 402-341-3070

Pages: 10 Fax: 402-341-0216

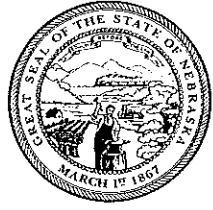
Re: 270104356 Fremont Beef - Dodge County Date: 8/19/2020

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



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,

A handwritten signature in black ink that reads "Robert W. Hotz".

Robert W. Hotz
Chairman

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company,
Appellant,

Case No. 20C 0076

v.

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:**

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You are not required to respond to this notice.

SIGNED AND SEALED: September 14, 2020.



Robert W. Hotz, Chairman
Tax Equalization and Review Commission

Seal



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2020 SEP 15 PM 1:19
DODGE COUNTY BOARD OF EQUALIZATION

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

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- 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 for Person Signing this Appeal Form:	
<u>TAXABLE VALUE</u>	<u>FILING FEE</u>	Ronald L. Comes	402-341-3070
\$1 to \$249,999	\$40	First Name 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	Mailing Address	Fax Number
\$1,000,000 +	\$85	Omaha NE	68102
All Other Appeals & Petitions: \$40		City State	Zip

I am appealing from a decision of:	Legal Description and Parcel Number:
<input checked="" type="checkbox"/> The Dodge County Board of Equalization.	New Q Add Lot 13 and S25' of Lot 14
<input type="checkbox"/> Other: _____	#270104363
<input type="checkbox"/> I have other/unresolved appeals waiting for hearings.	

I am signing this appeal as:

The owner of the described property. A legally designated trustee of the _____ trust.

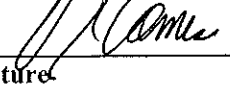
An officer, director, full-time employee, LLC member, etc., of _____.

Legal Counsel for Fremont Beef Company. Other: _____.

CAUTION: This appeal must be signed by a property owner or other person authorized by Title 442 Neb. Admin. Code.

Reason for Appeal (Attach additional pages if needed):
Reasons for Appeal Attached as Exhibit A. Decision of the Dodge County Board of Equalization attached as Exhibit B.

Under penalties of law, I declare that the information stated on this appeal form is true and correct to the best of my knowledge and belief.

Sign here:  Ronald L. Comes 8/18/20
Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

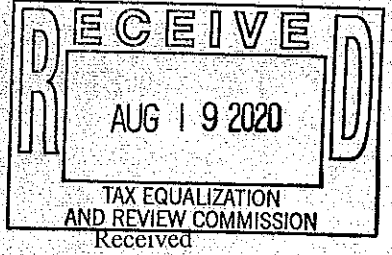
This space for office use only.	
Appeal #: <u>20C-0076</u>	
Filing Fee: <u>\$ 40.-</u>	
Check No: <u>1014161</u>	
Verified: <u>RFD</u>	

Exhibit A

REASONS FOR APPEAL

1. 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 #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 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.

Bob M...
Signature of County Board Chairman

July 27, 2020
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.

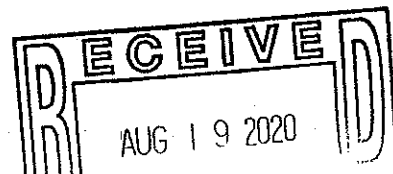
Linda...
Signature of County Clerk

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



Property Valuation Protest *6-30-20 WK*
 and Report of County Board of Equalization Action *9:50am* **FORM 422A**

File with the County Clerk (See Instructions)

County Name Dodge

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name Fremont Beef Company		<i>196</i>	<i>6-25-20</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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Protested Valuation 20_20	Requested Valuation
Street or Other Mailing Address P.O. Box 908		Real Property \$ 236,418	Real Property \$ 164,590
City, Town, or Post Office Fremont	State NE	Zip Code 68026-0908	Personal Property \$
Property Identification Number 270104363	Phone Number (402) 727-7200	Reasons for requested valuation change (Attach additional pages if needed.) Please see attached letter and supporting document.	
Email Address kstubbs@FremontBeef.com		Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description 1145 SCHNEIDER ST FREMONT NEW Q ADD LOT 13 & S25' LOT 14	

sign here *[Signature]* Signature of Person Filing Protest Date June 23, 2020

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)	Real Property
	\$
	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.

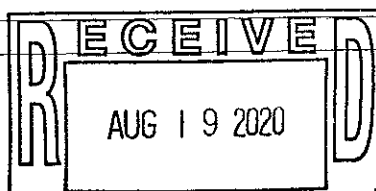
Signature of County Board of Equalization Chairperson _____ Date _____

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 _____





FREMONT BEEF COMPANY

196

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

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

Dear Mr. Mytty,

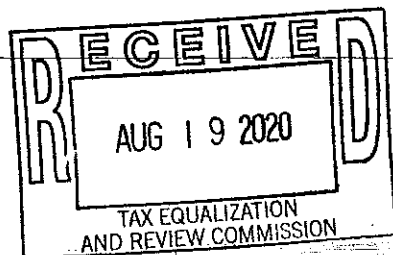
I am providing this letter along with two Forms 422A as a formal protest to the valuation change of the following properties:

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.

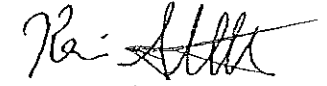


196

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,



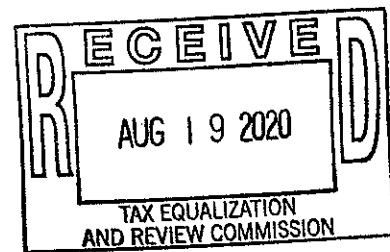
Kevin Stubbs
Controller

Property	Parcel #	Address	Legal Description	Acres	Sq. Ft.	Land	\$ per Acre	Improvements	Improve./sqf	2019 Value	2020 Land	2020 Improve.	Improve./sqf	2020 Value
FBC Fremont	270104370	1141 S Schneider St Fremont	New Q Add N122.63' Lot 14	0.83	36,179	\$ 33,035	\$ 39,801	\$ 131,760	\$ 3.64	\$ 164,795	\$ 33,035	\$ 180,511	\$ 4.99	\$ 213,546
Parking Lot	270104363	1145 Schneider St Fremont	New Q Add Lot 13 & S25' Lot 14	1.17	50,965	\$ 35,850	\$ 30,641	\$ 146,400	\$ 2.87	\$ 182,250	\$ 35,850	\$ 200,568	\$ 3.94	\$ 236,418
	Total			2.00	87,144	\$ 68,885	\$ 34,443	\$ 278,160	\$ 3.19	\$ 347,045	\$ 68,885	\$ 381,079	\$ 4.37	\$ 449,964

Property	Parcel #	Address	Legal Description	Acres	Sq. Ft.	Land	\$ per Acre	Improvements	Improve./sqf	2019 Value	2020 Land	2020 Improve.	Improve./sqf	2020 Value
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	\$ 6,673	\$ 392,730	\$ 2.25	\$ 512,390	\$ 119,650	\$ 538,040	\$ 3.08	\$ 213,546

Improvement square footage for all properties represent the concrete parking areas only.

	Parcel 270104370	Parcel 270104363
2020 Land Value Based on Wholestone Valuation	\$ 5,539	\$ 7,808
2020 Improvement Value Based on Wholestone Valuation	\$ 111,296	\$ 156,782
Requested 2020 Valuations	\$ 116,835	\$ 164,590



196

Fax Server

8/19/2020 1:51:02 PM PAGE 07010 Fax Server

Page 1

2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS

COPY

PROTESTER'S NAME Fremont Beef Company

LEGAL NEW Q ADD LOT 13 & 525' LOT 14

PARCEL # 2 70104363 PROTEST # 196

DATE 6/25/20 PROPERTY INSPECTED: YES NO DATE _____

REMARKS Parcel 270104377 (north of subject property) is valued at \$34,510/acre.

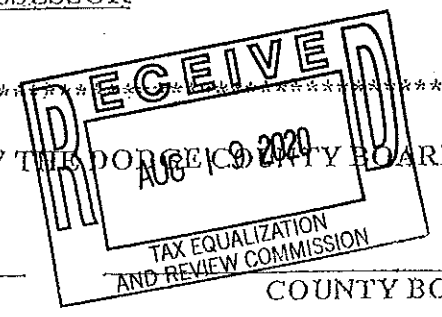
RECOMMENDATIONS No change to land. Roll improvement value back to 2019 value.

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES NO

	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>33,035</u>	<u>33,035</u>
BLDG/IMPR	<u>180,511</u>	<u>131,760</u>
TOTAL	<u>213,546</u>	<u>164,795</u>

DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER



APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

DATE _____

COUNTY BOARD SUPERVISOR

DODGE COUNTY REFEREE'S REPORT

Protest Number 196 Parcel Number 270104363

COPY

Address/Legal Description:
NEW Q ADD LOT 13 & S25' LOT 14

Identification of Property Type:

- Single Family
- 2-4 Family
- Duplex
- Multi-Family 4-12 Units
- Multi-Family 12+ Units
- Commercial/Industrial Lot
- Commercial/Industrial Sub.
- Dry Cropland
- Irrigated Cropland
- Grassland/Pasture
- Special Valuation/Greenbelt
- CRP
- Improved
- Other

Name and Address of Protestor(s) Present: Kevin Stubbs, Counselor at Law
988 Jr. Schrock Ave SE, Fremont NE 68026-0928

Issue(s) Presented by Protestor(s): Property is over valued compared to
similar property

Information Provided by Owner and/or Representative:

- None
- Appraisal by a Nebraska Real Estate Appraiser properly credentialed
- 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
- Other

RECEIVED
2020 JUL 15 PM 3:46
DODGE COUNTY REFEREE'S REPORT

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:

RECEIVED
AUG 19 2020
TAX EQUALIZATION
AND REVIEW COMMISSION

over

Protest Number 196

Assessor's Property Value	Owner's Requested Property Value
Total \$ 236,418	Total \$ 164,590



Review Taken By Referee:

- Reviewed data provided by County Assessor
- Reviewed data provided by Owner
- Inspected interior and exterior of property
- Inspected 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:

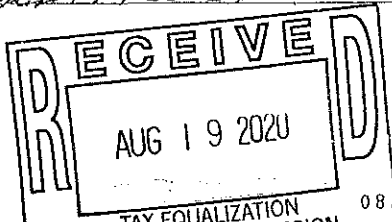
- No Change. After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise and final value.
- Inadequate Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore 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.
- Other. After reviewing the protest data, the Referee determined that see attached.

Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ 33,075.00
Improvements	\$ 131,760.64
Total	\$ 164,795.64

Referee's Signature: wk [Signature] Date: 7/15/20



Protest 196

COPY

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,

A handwritten signature in black ink that reads "Robert W. Hotz".

Robert W. Hotz
Chairman

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Fremont Beef Company,
Appellant,

Case No. 20C 0077

v.

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: .



Seal

Robert W. Hotz, Chairman
Tax Equalization and Review Commission



RECEIVED
2020 SEP 15 PM 1:15
FRED MYTTY, DODGE COUNTY CLERK

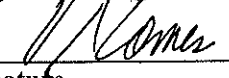
APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

READ ALL INSTRUCTIONS CAREFULLY 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 Information for Person Signing this Appeal Form:	
<u>TAXABLE VALUE</u>	<u>FILING FEE</u>	Ronald L. Comes	402-341-3070
\$1 to \$249,999	\$40	First Name 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	Mailing Address	Fax Number
\$1,000,000 +	\$85	Omaha NE	68102
All Other Appeals & Petitions: \$40		City State	Zip
I am appealing from a decision of:		Legal Description and Parcel Number:	
<input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization.		New Q Add N122.63' Lot 14	
<input type="checkbox"/> Other: _____		#270104370	
<input type="checkbox"/> I have other/unresolved appeals waiting for hearings.			
I am signing this appeal as:			
<input type="checkbox"/> The owner of the described property. <input type="checkbox"/> A legally designated trustee of the _____ trust.			
<input type="checkbox"/> An officer, director, full-time employee, LLC member, etc., of _____.			
<input checked="" type="checkbox"/> Legal Counsel for <u>Fremont Beef Company</u> . <input type="checkbox"/> Other: _____.			
CAUTION: This appeal must be signed by a property owner or other person authorized by Title 442 Neb. Admin. Code.			
Reason for Appeal (Attach additional pages if needed):			
Reasons for Appeal attached as Exhibit A. Decision of the Dodge County Board of Equalization attached as Exhibit B.			

Under penalties of law, I declare that the information stated on this appeal form is true and correct to the best of my knowledge and belief.

Sign here:  Ronald L. Comes 8/19/20
 Signature Print Name Date

Filing Checklist: Appeal Form Decision Filing Fee Signed

This space for office use only.	RECEIVED
Appeal #: <u>20C 0077</u>	AUG 19 2020
Filing Fee: <u>\$ 40. -</u>	TAX EQUALIZATION AND REVIEW COMMISSION
Check No: <u>1014161</u>	Received
Verified: <u>RTD</u>	

Exhibit A

REASONS FOR APPEAL

1. 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

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

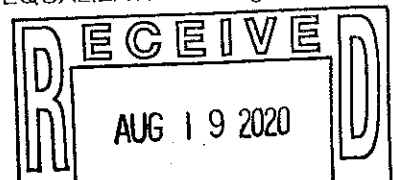
The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on July 27, 2020.



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



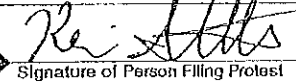
Property Valuation Protest

and Report of County Board of Equalization Action

6-30-20 WK
9:40am
FORM 422A

File with the County Clerk (See Instructions)

Name and Mailing Address of Person Filing Protest		Protest Number	Filed
Name Fremont Beef Company		195	6-25-20
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Proteted Valuation 20__20	Requested Valuation
Street or Other Mailing Address P.O. Box 908		Real Property \$ 213,546	Real Property \$ 116,835
City, Town, or Post Office Fremont	State NE	Personal Property \$	Personal Property \$
Zip Code 68026-0908	Property Identification Number 270104370	Reasons for requested valuation change (Attach additional pages if needed.) Please see attached letter and supporting document.	
Phone Number (402) 727-7200	Email Address kstubbs@FremontBeef.com	Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description 1141 S SCHNEIDER ST FREMONT NEW Q ADD N122.63' LOT 14	

sign here  Signature of Person Filing Protest

June 23, 2020
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)	Real Property
	\$
	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.

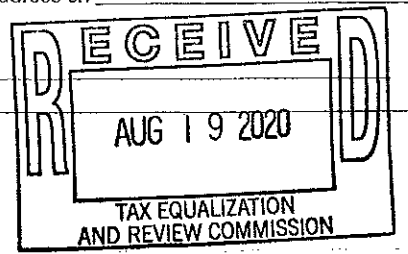
Signature of County Board of Equalization Chairperson _____ Date _____

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 _____





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

195

June 23, 2020

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

Dear Mr. Mytty,

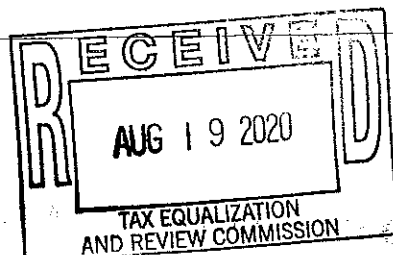
I am providing this letter along with two Forms 422A as a formal protest to the valuation change of the following properties:

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.

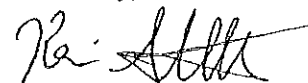


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The 2020 value for the FBC Parking Lot improvements is \$381,079 representing a cost of \$4.37 per square foot (square footage based on the property sketches on the GIS map for concrete areas only). Please note the 2020 improvement value for Wholestone 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,



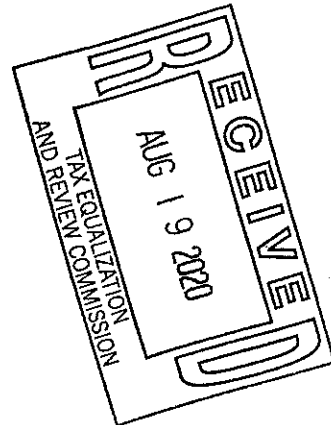
Kevin Stubbs
Controller

Property	Parcel #	Address	Legal Description	Acres	Sq. Ft.	Land	\$ per Acre	Improvements	Improve./sqf	2019 Value	2020 Land	2020 Improve.	Improve./sqf	2020 Value
FBC Fremont	270104370	1141 S Schneider St Fremont	New Q Add N122.63' Lot 14	0.83	36,178	\$ 33,035	\$ 39,801	\$ 131,760	\$ 3.64	\$ 164,795	\$ 33,035	\$ 180,511	\$ 4.59	\$ 213,546
Parking Lot	270104363	1145 Schneider St Fremont	New Q Add Lot 13 & S25' Lot 14	1.17	50,965	\$ 35,850	\$ 30,641	\$ 146,400	\$ 2.87	\$ 182,250	\$ 35,850	\$ 200,568	\$ 3.94	\$ 236,418
	Total			2.00	87,144	\$ 68,885	\$ 34,443	\$ 278,160	\$ 3.19	\$ 347,045	\$ 68,885	\$ 381,079	\$ 4.37	\$ 449,964

Wholestone			Road Rail Sub Lots 1-8 BLK 5 & PT											
Fremont Parking Lot	270104734	S Platte Ave Fremont	NE1/4NE1/4 & PT SE1/4NE1/4 26 17 8 1.65A	17.93	174,900	\$ 119,650	\$ 6,673	\$ 392,730	\$ 2.25	\$ 512,380	\$ 119,650	\$ 538,040	\$ 3.08	\$ 213,546

Improvement square footage for all properties represent the concrete parking areas only.

	Parcel 270104370	Parcel 270104363
2020 Land Value Based on Wholestone Valuation	\$ 5,539	\$ 7,808
2020 Improvement Value Based on Wholestone Valuation	\$ 111,296	\$ 156,782
Requested 2020 Valuations	\$ 116,835	\$ 164,590



195

2020 PROPERTY VALUE PROTEST
REMARKS & RECOMMENDATIONS

COPY

PROTESTER'S NAME Freemont Beef Company

LEGAL New @ ADD N 122.63' Lot 14

PARCEL # 270104370 PROTEST # 195

DATE 6/25/20 PROPERTY INSPECTED: YES NO DATE _____

REMARKS Parcel 270104377 (north of subject property) is valued at \$34,510/acre

RECOMMENDATIONS No change to land. Roll improvement value back to 2019 value.

RECOMMENDED PROPERTY VALUE CHANGE FOR 2020: YES NO

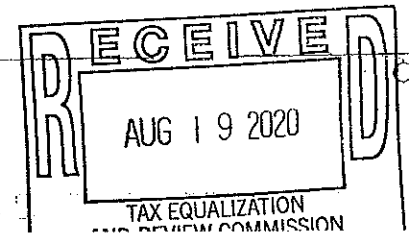
	CURRENT VALUE	RECOMMENDED CHANGED VALUE
LAND	<u>35,850</u>	<u>35,850</u>
BLDG/IMPR	<u>200,568</u>	<u>146,400</u>
TOTAL	<u>236,418</u>	<u>182,250</u>

DEBBIE CHURCHILL, ASSESSOR

MITCH HART, APPRAISER

APPROVED BY THE DODGE COUNTY BOARD OF EQUALIZATION:

DATE _____ COUNTY BOARD SUPERVISOR _____



DODGE COUNTY REFEREE'S REPORT

Protest Number 195 Parcel Number 270104370

COPY

Address/Legal Description:
NEW Q ADD N122.63' LOT 14

Identification of Property Type:

- Single Family
- 2-4 Family
- Duplex
- Multi-Family 4-12 Units
- Multi-Family 12+ Units
- Commercial/Industrial Lot
- Commercial/Industrial Sub.
- Dry Cropland
- Irrigated Cropland
- Grassland/Pasture
- Special Valuation/Greenbelt
- CRP
- Improved
- Other

Name and Address of Protestor(s) Present: KEVIN STEWART, Comptroller of Fremont Beat
960 S. Schmeider ST. Fremont NE. 68026-0908

Issue(s) Presented by Protestor(s): PROPERTY IS OVER VALUED COMPARED TO
SI MARY PROPERTIES

Information Provided by Owner and/or Representative:

- None
- Appraisal by a Nebraska Real Estate Appraiser properly credentialed
- 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
- Other

DODGE COUNTY REFEREE
2020 JUL 15 PM 3:46
RECEIVED

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:

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AUG 19 2020
TAX EQUALIZATION
AND REVIEW COMMISSION

over

Protest 194

COPY

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

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AUG 19 2020
TAX EQUALIZATION
AND REVIEW COMMISSION

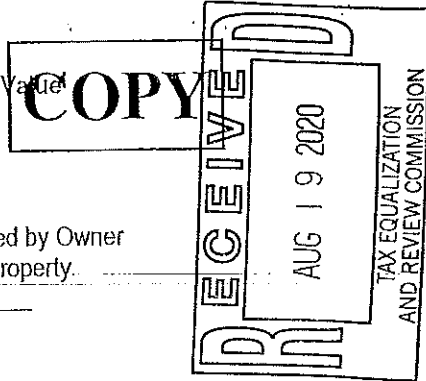
Protest Number 195

Assessor's Property Value

Owner's Requested Property Value

Total \$ 213,546

Total \$ 116,835



Review Taken By Referee:

- Reviewed data provided by County Assessor Inspected interior and exterior of property
- Reviewed data provided by Owner Inspected 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 and final value.
- 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.
- Other. After reviewing the protest data, the Referee determined that Fee Attached

Additional Comments:

SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value	\$ 35,850.00
Improvements	\$ 146,450.00
Total	\$ 182,250.00

Referee's Signature: William S. Harris

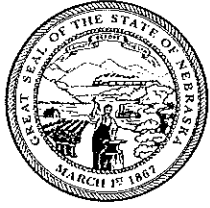
Date: 7/15/20

Protest 195

COPY

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

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AUG 19 2020
TAX EQUALIZATION
AND REVIEW COMMISSION



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,

A handwritten signature in black ink that reads "Robert W. Hotz".

Robert W. Hotz
Chairman