

Agenda Item # 35j  
Date 10/7/20

**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION**

Hy-Vee Inc.,  
Appellant,

Case No. 20C 0024

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 Hy-Vee Inc. (a copy of which is attached) has been filed with the Nebraska Tax Equalization and Review Commission against the Dodge County Board of Equalization.

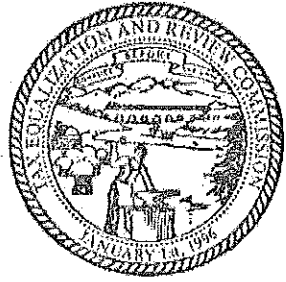
You are not required to respond to this notice.

**SIGNED AND SEALED:** September 14, 2020.

*Robert W. Hotz*

*Seal*

Robert W. Hotz, Chairman  
Tax Equalization and Review Commission



RECORDED  
2020 SEP 15 PM 1:19  
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:			
<b>TAXABLE VALUE</b>	<b>FILING FEE</b>	Max	L	Rodenburg	(402) 475-5100
\$1 to \$249,999	\$40	First Name	MI	Last	Daytime Telephone Number
\$250,000 to \$499,999	\$50	1128 Lincoln Mall, Suite 300			(402) 475-5087
\$500,000 to \$999,999	\$60	Mailing Address			Fax Number
\$1,000,000 +	\$85	Lincoln		NE	68508
<b>All Other Appeals &amp; Petitions: \$40</b>		City		State	Zip

<p><b>I am appealing from a decision of:</b></p> <p><input checked="" type="checkbox"/> The <u>Dodge</u> County Board of Equalization.</p> <p><input type="checkbox"/> Other: _____</p> <p><input checked="" type="checkbox"/> I have other/unresolved appeals waiting for hearings.</p>	<p><b>Legal Description and Parcel Number:</b></p> <p>Parcel ID: 270-138-701</p> <p>Lot 2, Rodamar Addition Replat 1, Fremont, Dodge County, NE (840 E. 23rd Street)</p>
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**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 Hy-Vee Inc. as Taxpayer.  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):**  
 The current county valuation does not reflect the current real estate market. Current market data indicates a value below the current county value estimate. The current county value exceeds the actual fair market value of the subject property.

*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:       Max L. Rodenburg, Attorney at Law      August 10, 2020  
 Signature      Print Name      Date

**Filing Checklist:**    Appeal Form     Decision     Filing Fee     Signed

<p><b>This space for office use only.</b></p> <p>Appeal #: <u>20C 0024</u></p> <p>Filing Fee: <u>\$ 85.-</u></p> <p>Check No: <u>99149</u></p> <p>Verified: <u>R70</u></p>	<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> <p style="font-size: 2em; margin: 0;">RECEIVED</p> <p style="font-size: 1.5em; margin: 5px 0;">AUG 11 2020</p> <p style="font-size: 0.8em; margin: 0;">TAX EQUALIZATION AND REVIEW COMMISSION</p> </div> <p style="text-align: right; margin-top: 10px;">Received</p>
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**ACTION TAKEN BY THE DODGE COUNTY BOARD OF  
EQUALIZATION  
ON THE 2020 PROPERTY VALUATION OF  
PROTEST #389 (attached)  
PARCEL #270138701**

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

**J.W. Chatam & Associates**  
14360 W. 96th Terrace  
Lenexa, KS 66215

RECOMMENDATION OF THE REFEREE 4767668 (see attached referee's report)

RECOMMENDATION OF THE COUNTY ASSESSOR FOR DODGE COUNTY - \$4,767,668.00  
(assessor's report may be attached)

<b>COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2020</b>	
ACTION TAKEN - Adjust building value	
TOTAL	<b>\$4,767,668.00</b>

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
waived	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.



# Nebraska Tax Equalization and Review Commission

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

September 14, 2020

Max L. Rodenburg  
Rembolt Ludtke, LLP 3 Landmark Centre  
1128 Lincoln Mall, Suite 300  
Lincoln, NE 68508

RE: *Hy-Vee Inc., Appellant, v. Dodge County Board of Equalization, Appellee*, Case No. 20C  
0024.

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