

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

May 19th, 2014

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on the 19th day of May, 2014 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, and County Clerk Margaret Pollmann. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website www.hitchcockcounty.ne.gov. Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the May 19th, 2014 agenda; 2. Approval of the April 21st, 2014 meeting minutes. Member Nichols seconded the motion and consideration, the following members voted in favor of said motion. Wertz, McDonald, and Nichols. Motion carried.

Zack Hodges met with the board regarding his recent purchase of a tax foreclosed property at Sheriff's sale. Attorney Garner advised as to the foreclosure history on this property. Further Mr. Garner advised that when a property is foreclosed upon and a Sheriff's sale is held, it is announced that the terms are cash plus all subsequent taxes, accrued interest, penalties and fees which in this instance were \$1,604.11 from 2004 to present. Mr. Hodges acknowledged this statement was made at the sale. Further, Mr. Hodges felt he was offering a public service in purchasing this dilapidated building with plans of demolition. Mr. Hodges indicated that he had been advised that this board may have the power to forgive "subsequent taxes". Attorney Garner advised he had researched the statutes and found nothing regarding forgiving taxes and in fact, the statutes were clear and specific about not forgiving taxes. It was the consensus of the board that upon advice of counsel, no action would be taken on Mr. Hodges request for tax forgiveness. The board acknowledged and commended Mr. Hodges' community mindedness and his efforts to remove this dilapidated building from Trenton's main street.

The 2014 Permissive Exemptions list was reviewed.

Member McDonald moved to approve and execute tax list correction #459 pertaining to parcel #440075720. The motion was seconded by Nichols and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Board was in receipt of revised property valuation protest forms from the Department of Revenue. It was the consensus of the board to utilize Form 422A for 2014 protests.

Board noted James Podoll was not in attendance for his scheduled 11:30 a.m. appointment regarding the valuation on his property.

Member Wertz moved to adjourn Board of Equalization at 12:20 p.m. this date. Member Nichols seconded the motion and the following members voted in favor of the motion. Nichols, McDonald and Wertz. Motion carried.

/s/ Scott McDonald
Scott McDonald, Chair

ATTEST:

/s/ Margaret M. Pollmann
Margaret M. Pollmann, County Clerk

SEAL