

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

April 17th, 2017

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 Monday, the 17th, day of April, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Assessor, Terra Riggs. 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 April 17th, 2017 agenda; 2. Approval of the March 20th, 2017 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and McDonald. Motion carried.

Pursuant to NEB. REV. STAT. §77-202.03 (4), Chair McDonald opened the public hearing regarding the exemption status of Lakeview Lodge, Inc., at 11:05 a.m. Clerk Pollmann advised that notice of the public hearing was published in the *Hitchcock County News* on April 6th, 2017 and Notice of Public Hearing was duly mailed to Julie Bernt on April 3rd, 2017. Representing Lakeview Lodge, Inc., were Shaila Latta, Penny Walter, Julie Bernt, and Rich Bernt.

Assessor Terra Riggs advised as to findings relating to said exemption, specifically that she had conducted an onsite inspection and spoke with Linda Zahl and Penny Walter. It was determined that this entity operates through grants and volunteerism and any revenue goes toward paying usual costs such as utilities and upkeep. Further, the structures are situated on government owned property with a 75 year lease.

Julie Bernt advised as to the volunteerism required to keep the facility operational, that any revenues received were used for paying usual costs, that the structures were on leased ground, that Lakeview Lodge purchased the buildings for \$1.00 from the Girl Scout organization, that it takes Lakeview Lodge's nine member board and a host of volunteers to keep the facility afloat, and "it's not a money making venture, more a public service".

Chair asked for those in favor of the continued exempt status of Lakeview Lodge, Inc. Shaila Latta, Penny Walter, Julie Bernt and Rich Bernt acknowledged they were in favor of continued exempt status.

Chair asked for those opposing the continued exempt status of Lakeview Lodge, Inc. There were none.

Chair asked for comments from those representing a neutral position on the continued exemption of Lakeview Lodge, Inc. There were none.

Chair McDonald closed the public hearing at 11:11 a.m.

It was Assessor Riggs' recommendation to the Board that the exempt statues of Lakeview Lodge, Inc. should remain. It was noted by the Board that no action needed to be taken regarding this issue as the subject property currently has an exempt status and that the public hearing was to determine if said exemption should continue/remain.

Assessor Riggs advised as to changes in assessed values on the following parcel identification numbers: #440023408, #440030242, #440038634, #440017254, #440019745, #440019748 and

#440039827.

Member Nichols moved to approve the changes of assessed values pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on property parcel numbers #440023408, #440030242, #440038634, #440017254, #440019745, #440019748 and #440039827 and directed the same to be placed on the current year's assessment role.

Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to Tax List Correction #56 on Parcel #440056144.

Member Wertz moved to approve Tax List Correction #56 on Parcel #440056144 for tax year 2016. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried. Tax List Correction No. 56 shall be marked Exhibit "B" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 11:40 a.m. Member Nichols seconded the motion and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL