

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 3, 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 3rd, day of July, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, County Assessor, Terra Riggs and Department of Property Assessment and Taxation Appraiser Bryan Hill. 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 Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the July 3rd, 2017 agenda; 2. Approval of the June 5th, 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.

Assessor Riggs advised that the 2018, 2019 and 2020 "Plan of Assessment" would be filed with the board at the July 17th meeting.

Discussion was held on Tax Equalization and Review Commission (TERC) Decision and Order on Cases 16A 0245, 16A 0246, and 16A 0247.

Assessor Riggs advised as to Tax List Corrections #60 on Parcel 440027446 RE, #61 on Parcel 440027373 RE, and #62 on Parcel 440027438 RE.

Member Wertz moved to request a rehearing before the Tax Equalization and Review Commission (T.E.R.C.) on Cases: 16A 0245, 16A 0246 and 16A 0247, pursuant to NEB. REV. STAT. §77-5005. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion. McDonald, Wertz and Nichols. Motion carried.

Assessor Riggs and Appraiser Hill advised as to change in assessed value on the following parcel identification numbers: 440018901, 440032157, 440034877, 440037582, 440025559, 440000661, 440019036, 440074285, 440036845 and 440018951.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on property parcel numbers 440018901, 440032157, 440034877, 440037582, 440025559, 440000661, 440019036, 440074285, 440036845 and 440018951 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: Wertz, McDonald, and Nichols. 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 a letter from John Ramsey, Vice President Mineral Valuations with KE Andrews Valuation Tax Solutions advising that Parcels 440075516 and 440075517 were no longer owned by Coachman Energy, rather Great Plains Energy. Assessor Riggs advised that a deed had been recorded on the same, January 17, 2017.

Clerk Pollmann presented copies of letters that were sent to each protestant providing statutory notice of hearing date and time, which were received and marked Exhibit #1.

Assessor Riggs presented a letter dated July 2017 and marked Exhibit #2 listing the following documents which are on file either in electronic or paper form in the office of the County Assessor pertaining to all 2017 property valuation protests.

1. Copy of the Certification of Completion of the Revision of the 2017 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2017 Hitchcock County Revaluation.
4. Copy of current Depreciation tables obtained using qualified sales data.
5. Marshall and Swift Residential and Commercial Manuals.
6. Copy of State Statutes 77-1501 to 77-1515 Equalization by County Board
7. Copy of Statutes 77-1371 comparable sales, use, guidelines.
8. Copy of Rules and Regulation #40 and #50.
9. Copy of 2017 Land/Lot Tables.
10. Copy of 2017 Reports and Opinions of the Property Tax Administrator.

Attorney Garner excused himself from the meeting.

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and offered comments.

- Protest 17-01 Christopher H. Williamson, #440044960 - present
- Protest 17-02 Christopher H. Williamson, #440073197 - present
- Protest 17-03 Christopher H. Williamson, #440044677 - present
- Protest 17-04 Christopher H. Williamson, #440044979 - present
- Protest 17-05 Christopher H. Williamson. #440073405 - present
- Protest 17-06 Christopher H. Williamson, #440073359 - present
- Protest 17-07 Christopher H. Williamson, #440073332 - present
- Protest 17-08 Christopher H. Williamson, #440073170 - present
- Protest 17-09 Christopher H. Williamson, #440073162 - present
- Protest 17-10 William R. & Lynda D. Neely, #440006481 – Not present
- Protest 17-11 Steven T. & Jody A. Lauman, #440028981 – Not present
- Protest 17-12 Seeker Farms, LLC, Heath & Michelle Seeker, #440029814 – Michelle Seeker present
- Protest 17-13 Craig D. Scott, #44006228 – Not present
- Protest 17-14, Bruce C. Desautels moved to July 18th at 9:15 a.m.

Attorney Garner re-joined the meeting.

The board took each protest listed under advisement. Each protestant present was informed they would be notified of the Board’s final decision via first class mail and that the action of the County Board of Equalization upon a protest, may be appealed to the Nebraska Tax Equalization and Review Commission (TERC).

The Board of Equalization considered the testimony and evidence presented (if any) on the above protests.

Member Wertz moved to set real property values on the following parcel relating to 2017 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
17-01	440044960	\$11,925.00		17-02	440073197	\$15,730.00
17-03	440044677	\$9,195.00		17-04	440044979	\$9,000.00
17-05	440073405	\$5,565.00		17-06	440073359	\$5,500.00
17-07	440073332	\$5,630.00		17-08	440073170	\$5,545.00
17-09	440073162	\$5,500.00		17-10	440006481	\$8,585.00
17-11	440028981	\$334,550.00		17-12	440029814	\$4,795.00
17-13	44006228	\$169,975.00				

Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion. Wertz, McDonald and Nichols. Motion carried.

No action taken on Agenda Item #3.

Attorney Garner advised as to NEB. REV. STAT. §77-5016.02.

Member McDonald moved to adjourn Board of Equalization at 12:45 p.m. this date. Member Wertz seconded the motion and the following members voted in favor of the motion. Nichols, McDonald and Wertz. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL