

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 17, 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 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 Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the July 17th, 2017 agenda; 2. Approval of the July 3rd, 2017 meeting minutes noting that published agenda indicated June 5th, 2017 meeting minutes in error. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and McDonald. Motion carried.

Assessor Riggs advised as to a change in assessed value on parcel identification number 440018995.

Member Wertz moved to approve the change of assessed value pursuant to Neb. Rev. Stat. §77-1315.01 and §77-1317 on property parcel identification number 440018995. 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.

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 #3.

Assessor Riggs presented a letter dated July 2017 and marked Exhibit #4, 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.

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

- Protest #17-15 #440045304, Nancy Arendt, not present
- Protest #17-16 #440000289, Terry and Mary Ginn, present
- Protest #17-17 #440000823, Merle Dack, not present
- Protest #17-18 #440003725 Merle Dack, not present
- Protest #17-19 #440002567, Travis & Brenda Miller, not present

- Protest #17-20 #440003563, Ellen D. Barlow, present
- Protest #17-21 #440003865, Rodney L & Pamula K. Oschner, not present
- Protest #17-22 #440001900, Jon D. Marks, present
- Protest #17-23 #440002532, Matthew Christner, not present
- Protest #17-24 #440000149, John D. Kershaw, not present
- Protest #17-25 #440000742, Karen Paulson, present via phone conference
- Protest #17-26 #440003032, Skip Gohl, present
- Protest #17-27 #440004179, Elaine J. Schleeman, present
- Protest #17-28 #440002842, Kathryn R. Wilkinson, present via phone conference
- Protest #17-29 #440004128, Robert S. & Kristina L. Propes, Robert S. Propes present
- Protest #17-30 #440003393, Robert S. & Kristina L. Propes, Robert S. Propes present
- Protest #17-31 #440003407, Robert S. & Kristina L. Propes, Robert S. Propes present
- Protest #17-32 #440001579, Kris & Kristyn Clapp, Kristyn Clapp present
- Protest #17-33 #440025001, Chad M. & Laurie L. Brenning, not present
- Protest #17-34 #440002214, Chad M. & Laurie L. Brenning, not present
- Protest #17-35 #440000424, Daniel & Linda Haines, not present
- Protest #17-36 #440012678, Vincent & Melissa Sis, present
- Protest #17-37 #440053919, Eugene A. Jesch, present
- Protest #17-38 #440012783, Paul Bohochik, present
- Protest #17-39 #440011183, Randy Szejna, present
- Protest #17-40 #440012503, Fred Hamilton, not present
- Protest #17-41 #440012309, James Hegwood, not present
- Protest #17-42 #440009669, Steven R. Adams, present
- Protest #17-43 #440010802, Stehno Land Co./Frank Stehno, not present
- Protest #17-44 #440011612, Kenneth D. Perkins, not present
- Protest #17-45 #440006791, John Peterson, present
- Protest #17-46 #440008247, Phyllis A. Daugherty, present
- Protest #17-47 #440007720, Ryan Bland, present
- Protest #17-48 #440008301, Terry Hovey, present
- Protest #17-49 #440006783, David P. Belleau, protest withdrawn
- Protest #17-50 #440005922, Barbara R. McConnell, Shirley and Harold McConnell present
- Protest #17-51 #440007569, Joan B. Cobb, present
- Protest #17-52 #440024307, Robert L. Brown, present
- Protest #17-53 #440029694, Shirley A. McConnell, Shirley & Harold McConnell present
- Protest #17-54 #440029961, Shirley A. McConnell, Shirley & Harold McConnell present
- Protest #17-83 #440032512, Douglas L. Mary P. Holtmeier, not present

The board performed an on site inspection of 306 East 1st Street, Trenton, Nebraska commencing at the location at 5:25 p.m. CT. Said inspection related to Protest #17-50 on parcel 440005922. Those present, Scott McDonald, Ron Wertz, Paul Nichols, Margaret Pollmann, Harold McConnell and Shirley McConnell. Board resumed session in the Community Room, Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska at 5:45 p.m. CT.

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 McDonald moved to recess Board of Equalization at 5:51 p.m. CT and to reconvene at 9:00 a.m. on Tuesday, July 18, 2017. Member Wertz seconded the motion and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL