

# HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 18, 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 Tuesday, the 18<sup>th</sup>, 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. 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 18<sup>th</sup>, 2017 agenda. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

Assessor Riggs presented the Hitchcock County Plan of Assessment for assessments years 2018, 2019 and 2020 and discussion was held on the same.

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 #5.

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

- Protest #17-14 #440040356, Bruce Desautels, present
- Protest #17-55 #440036492, Robert H. Hrnchir, not present
- Protest #17-56 #440030536, Robert J. Hrnchir, present
- Protest #17-57 #440030528, Robert J. Hrnchir, present
- Protest #17-58 #440036594, Brian Sydow, not present
- Protest #17-59 #440031257, Benny L. Hidy, present
- Protest #17-60 #440033217, Charles Wilcox, not present
- Protest #17-61 #440030773, Mayo M. Striegel, not present
- Protest #17-62 #440036755, Valerie F. Paschall, present
- Protest #17-63 #440039541, Robert & Dorothy Gummere, not present
- Protest #17-64 #440029147, Mark Migchelbrink, Laurien Migchelbrink, present
- Protest #17-65 #440029813, Ronald E. & Beverly A. Seeker, not present
- Protest #17-66 #440031400, Delynn R. Hay, not present
- Protest #17-67 #440042615, James Long, not present
- Protest #17-68 #440042798, Roger L. & Elizabeth A. Maris, not present
- Protest #17-69 #440044189, Lloyd Bley, present
- Protest #17-70 #440038589, Happy Hills Inc./Bob Golding, present
- Protest #17-71 #440034329, Gary Vrbas, present via phone conference
- Protest #17-72 #440039924, Thomas Rife, not present
- Protest #17-73 #440072808, Franklin & Marci Cummins, present
- Protest #17-74 #440026660, Tom and Irene Felker, not present
- Protest #17-75 #440018293, Francis E. & Jacqueline K. Friehe, Francis Friehe present
- Protest #17-76 #440025118, Mark Rouse, not present
- Protest #17-77 #440025109, Mark Rouse, not present
- Protest #17-78 #440025110, Mark Rouse, not present
- Protest #17-79 #440025116, Mark Rouse, not present
- Protest #17-80 #440032199, Bill Marks, present

- Protest #17-81 #440020212, Thomas A. Moser, not present
- Protest #17-82 #440023831 Duane Depe, Harry Depe present
- Protest #17-84 #440041414 Albert Jolly, not present
- Protest #17-85 #440034094 Adolph J. Horinek, present

Sarah Scott, Tax Specialist Senior with the Nebraska Department of Revenue Property Assessment Division joined the meeting.

- Protest #17-86 #440034614 Richard E. Stahly, present
- Protest #17-87 #440034035 Richard E. Stahly, present
- Protest #17-88 #440033608 George M. Sutton, not present
- Protest #17-89 #440038685 Scott and Betty Golding, present
- Protest #17-90 #440038618 Scott and Betty Golding, present
- Protest #17-91 #440038731 Scott and Betty Golding, present
- Protest #17-92 #440039835 Scott and Betty Golding, present
- Protest #17-93 #440039762 Scott and Betty Golding, present
- Protest #17-94 #440038634 Scott and Betty Golding, present
- Protest #17-95 #440018765 John D. and Deborah D. Walters present.
- Protest #17-96 #440018706 John D. and Deborah D. Walters, present
- Protest #17-97 #440018692 John D. and Deborah D. Walters, present
- Protest #17-98 #440018750 John D. and Deborah D. Walters, present
- Protest #17-99 #440029243 Duane Dinnel, present
- Protest #17-100 #440017696 William C. Hoyt, present
- Protest #17-101 #440018153 William C. Hoyt, present
- Protest #17-102 #440040116 Lyndell & Doris Whipps present
- Protest #17-103 #440027438 Michael S. Bauer, represented by Ronald & Victoria Bauer
- Protest #17-104 #440027373 Ronald B. and Victoria Bauer present
- Protest #17-105 #440027446 Ronald B. and Victoria Bauer present

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

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
17-14	440040356	1,445		17-15	440045304	5,415
17-16	440000289	207,725		17-17	440000823	51,115
17-18	440003725	25,040		17-19	440002567	10,555
17-20	440003563	59,285		17-21	440003865	87,055
17-22	440001900	59,460		17-23	440002532	36,315
17-24	440000149	48,460		17-25	440000742	17,040
17-26	440003032	25,075		17-27	440004179	117,020
17-28	440002842	82,900		17-29	440004128	8,215
17-30	440003393	420		17-31	440003407	132,675
17-32	440001579	127,285		17-33	440025001	48,425
17-34	440002214	74,570		17-35	440000424	28,435
17-36	440012678	102,815		17-37	440053919	415
17-38	440012783	36,730		17-39	440011183	12,140
17-40	440012503	38,305		17-41	440012309	7,280
17-42	440009669	49,965		17-43	440010802	128,615
17-44	440011612	34,485		17-45	440006791	11,470
17-46	440008247	50,495		17-47	440007720	41,080

17-48	440008301	13,100		17-50	440005922	34,850
17-51	440007569	122,945		17-52	440024307	409,720
17-53	440029694	712,460		17-54	440029961	700,640
17-55	440036492	22,750		17-56	440030536	479,305
17-57	440030528	213,660		17-58	440036594	138,785
17-59	440031257	535,100		17-60	440033217	97,545
17-61	440030773	438,960		17-62	440036755	145,120
17-63	440039541	211,140		17-64	440029147	543,535
17-65	440029813	653,685		17-66	440031400	383,895
17-67	440042615	346,885		17-68	440042798	294,580
Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
17-69	440044189	232,375		17-70	440038589	550,315
17-71	440034329	401,755		17-72	440039924	97,320
17-73	440072808	27,660		17-74	440026660	553,305
17-75	440018293	781,445		17-76	440025118	29,775
17-77	440025109	36,180		17-78	440025110	50,145
17-79	440025116	38,465		17-80	440032199	87,430
17-82	440023831	478,160		17-83	440032512	139,505
17-84	440041414	116,135		17-85	440034094	96,910
17-86	440034614	19,125		17-87	440034035	165,375
17-88	440033608	503,990		17-89	440038685	388,650
17-90	440038618	421,625		17-91	440038731	673,265
17-92	440039835	276,675		17-93	440039762	328,960
17-94	440038634	562,455		17-95	440018765	482,910
17-96	440018706	280,145		17-97	440018692	187,910
17-98	440018750	159,035		17-99	440029243	101,970
17-100	440017696	129,240		17-101	440018153	405,850
17-102	440040116	309,420		17-103	440027438	190,595
17-104	440027373	235,480		17-105	440027446	124,680

Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried. Chair McDonald signed and dated each protest listed.

Board noted that Protest #17-49 on parcel #440006783 was withdrawn by protestant on July 13, 2017.

No action was taken on Protest #17-81 on parcel #440020212 pursuant to NEB. REV. STAT. §77-1502 as protest was not filed on or before 6-30-17. (Envelope postmarked July 1, 2017 Exhibit #6 attached to said protest)

Member McDonald moved to adjourn at 5:30 p.m. Member Wertz seconded the motion and the following “Aye” votes were cast: McDonald, Nichols and Wertz. Motion carried.

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk

SEAL