

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 16, 2018

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 16th, day of July, 2018 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 Deputy Assessor Trish Rippen. 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 16th, 2018 agenda; 2. Approval of the June 4th, 2018 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 presented a letter dated July, 2018 and marked Exhibit #1 listing the following documents which are on file either in electronic or paper form in the office of the County Assessor.

1. Copy of the Certification of Completion of the Revision of the 2018 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2018 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 2018 Land/Lot Tables.
10. Copy of 2018 Reports and Opinions of the Property Tax Administrator.

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 #2.

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

- Protest 18-1 Chris Williamson, #440044677 - Present
- Protest 18-2 Chris Williamson, #440073197 - Present
- Protest 18-3 Tommie L. Anderson, #440072913 - Present
- Protest 18-4 Michael R. and RaeDean Lutz, #44007307
- Protest 18-5 Charles Mack, #440073324 - Present
- Protest 18-6 Charles Wilcox, #440033217 – Present
- Protest 18-7 Carol Hock, #440022231
- Protest 18-8 Paul James Forch, #440031656 - Present
- Protest 18-9 Bruce Desautels, #440040356 - Present
- Protest 18-10 Donald Keller, #440030102
- Protest 18-11 Village of Trenton, American Legion, #440029474
- Protest 18-12 Ramona Wilkinson, #440019435
- Protest 18-13 Ramona Wilkinson, #440001870

- Protest 18-14 Scott and Peggy McDonald, #440010128 - Scott McDonald Present
- Protest 18-15 Eugene and Donna Jesch, #440012856
- Protest 18-16 Linda Brennan, #440040450
- Protest 18-17 Duane Dinnel, 440029243 - Present
- Protest 18-18 Harold and Shirley McConnell, #440030358
- Protest 18-19 Harold and Shirley McConnell, #440076555
- Protest 18-20 Harold and Shirley McConnell, #440029708
- Protest 18-21 Dale Friehe, #440016401 – Brad Friehe P.O.A. Present
- Protest 18-22 Dale Friehe, #440019141 – Brad Friehe P.O.A. Present
- Protest 18-23 Francis Friehe, #440018374 - Present
- Protest 18-24 Francis Friehe, #440018382 - Present
- Protest 18-25 Francis Friehe, #440018293 - Present
- Protest 18-26 Francis Friehe, #440025079 - Present
- Protest 18-27 Darrell & Iris Roths, #440045479 – 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 Protests 18-1 through 18-13 and 18-15 through 18-27.

Member Wertz moved to set real property values on the following parcel relating to 2018 property valuation protests as follows:

Protest #	Parcel #	Total Value	Protest #	Parcel #	Total Value
18-1	440044677	\$10,450.00	18-2	440073197	\$17,875.00
18-3	440072913	\$74,520.00	18-4	440073073	\$22,905.00
18-5	440073324	\$107,735.00	18-6	440033217	\$108,720.00
18-7	440022231	\$115,420.00	18-8	440031656	\$100,970.00
18-9	440040356	\$2,875.00	18-10	440030102	\$49,525.00
18-11	440029474	\$32,175.00	18-12	440019435	\$29,965.00
18-13	440001870	\$11,715.00	18-15	440012856	\$6,085.00
18-16	440040450	\$93,840.00	18-17	440029243	\$91,890.00
18-18	440030358	\$162,060.00	18-19	440076555	Combined w/ 440030358
18-20	440029708	\$19,645.00	18-21	440016401	\$93,015.00
18-22	440019141	\$307,100.00	18-23	440018374	\$343,780.00
18-24	440018382	\$372,005.00	18-25	440018293	\$625,360.00
18-26	440025079	\$85,630.00	18-27	440045479	\$121,000.00

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

The Board of Equalization considered the testimony and evidence presented on Protest #18-14 relating to parcel #440010128.

Member Nichols moved to set real property value on Protest #18-14 relating to parcel #440010128 at \$9,865.00 for 2018. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz and Nichols. Member McDonald abstained. Motion carried.

Chair McDonald opened the public hearing at 4:15 p.m. on the written complaint filed by Darrell and Iris Roths in relation to the Hitchcock County Assessor’s rejection of the homestead exemption application on parcel #440045479. Darrell and Iris Roths present.

Assessor Riggs advised as to the effect the Board's decision relating to Protest #18-27 has on the 2018 Homestead Application of Mr. and Mrs. Roths and discussion was held. The Board took evidence pertinent to said complaint and the matter was submitted.

Chair McDonald closed the public hearing at 4:25 p.m.

After having held a public hearing and after having reviewed the written complaint of applicants Darrell and Iris Roths, member Wertz moved to make the following findings relating to the request of the applicants for review pursuant to NEB. REV. STAT. §77-3519 and finds that based on the evidence provided,

- (1) That the assessed value of the homestead is \$121,000.00.
- (2) That the average assessed value of a single family residence in Hitchcock County for 2018, as certified by the County Assessor is \$57,565.00.
- (3) That the maximum value pursuant to NEB. REV. STAT. §77-3505.02 is \$115,130;
- (4) That the assessed value of the homestead exceeds the maximum value by more than \$5,000.00 and less than \$7,499.00.
- (5) That there will be a 20% exempt value reduction.

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

Assessor Riggs advised as to changes in assessed valuations on parcel identification numbers 440018901, 440032157, 440034877, 440037582, 440076193 and 440076249.

Member Nichols moved to approve the changes of assessed valuations pursuant to Neb. Rev. Stat. 77-1507 on Parcels #440018901, #440032157, #440034877, #440037582, #440076193 and #440076249. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried. The spreadsheet entitled "Valuations To Be Applied By the Hitchcock County Board for 2018" shall be marked Exhibit "A" of these minutes.

Assessor Riggs presented and the Board acknowledged receipt of the Hitchcock County Plan of Assessment for Assessment Years 2019, 2020, and 2021. Discussion was held on the same.

Member Wertz moved to adjourn Board of Equalization at 4:45 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.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL