

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
September 17th, 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 17th, day of September, 2018 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 Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the September 17th, 2018 Agenda and 2. Approval of the August 20th, 2018 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, McDonald, and Wertz. Motion carried.

Chair McDonald opened the public hearing at 11:30 a.m. on the Application for Exemption from Motor Vehicles Taxes filed 8-31-18 by the Stratton Industrial Commission, Inc. on a 2018 Dodge Passenger Van and a 2017 Braun Sport Van. Chair asked for those in favor of the exemption. There were none. Chair asked for those opposing the exemption. There were none. Chair asked for comments from those in a neutral position. There were none. Chair asked for any further opinions or comments. There were none. Chair closed the public hearing at 11:34 a.m.

It was noted that Treasurer Cook had recommended approval of said application.

Member Wertz moved to approve the Application for Exemption from motor vehicle taxes filed by the Stratton Industrial Commission, Inc., on a 2018 Dodge Passenger Van, VIN 2C4RDGBG3JR310424 and a 2017 Braun Sport Van, VIN 2C7WDGBGXHR828725 and to direct Chair to execute the same. Member Nichols seconded the motion and after consideration, the following member voted in favor of the motion. McDonald, Wertz, and Nichols. Motion carried.

Joining the meeting were Duane Dinnel, Ron Bauer, and John Walters.

Discussion held on the Tax Equalization and Review Commission (TERC) "*Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization*" on Case Nos. 16A-0245, 16A-0246, and 16A-0247 dated September 6, 2018.

Attorney Garner advised as to an *Amended Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization* received this date correcting an obvious error, specifically "property sold to an individual named Seward was incorrectly described as Seward County property".

Assessor Riggs provided spreadsheet listing CREP values for Hayes, Dundy, Red Willow, Frontier, and Chase counties.

Chair McDonald advised that further analysis of the order was necessary and that it was the consensus of the board to recess the meeting until 9:00 a.m. on Monday, September 24, 2018.

Mr. Dinnel asked if the board would be considering the 2017 and 2018 TERC appeals also. Chair McDonald indicated that the Board would be considering how to proceed in relation to those appeals as well.

A conversation regarding the TERC appeal process was had. All parties voiced frustration with the extended period of time it takes to receive a decision from said Commission.

Member Wertz moved to recess Board of Equalization at 11:55 a.m. this date and to reconvene at 9:00 a.m. on Monday, September 24th, 2018. The motion was seconded by Member Nichols and the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL