

# HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska  
September 24<sup>th</sup>, 2018

The Hitchcock County Board of Equalization reconvened at 9:00 a.m. as per recess of September 17<sup>th</sup>, 2018, on Monday, September 24<sup>th</sup>, 2018 in the Commissioner's Room of the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Assessor Terra Riggs. Also present was patron Duane Dinnel. 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.

Chair McDonald moved to enter executive session regarding pending litigation pertaining to 2016 and 2017 Tax Equalization and Review Commissioner (TERC) appeals at 9:06 a.m. Duane Dinnel objected to the motion inquiring as to the need and or reason for entering executive session. Attorney Garner advised that TERC appeals were pending litigation, specifically the 2016 *Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization*, and the pending 2017 and 2018 TERC appeals. Attorney Garner further advised that any decision relating to the above would be by motion in open session. Member Wertz seconded the motion. Chair McDonald asked for any further discussion and after consideration, the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried. Those present in executive session were McDonald, Wertz, Nichols, Attorney Garner and Assessor Riggs.

Chair McDonald moved to come out of executive session at 9:37 a.m. Member Nichols seconded the motion and the following members voted in favor of the motion: Wertz, Nichols, and McDonald. Motion carried.

Member Wertz moved to direct County Attorney to file a request with the Tax Equalization and Review Commission to reconsider the 2016 *Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization* for mathematical errors in per acre value calculations, specifically on parcel #440027438. Discussion held. After consideration the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried.

Chair McDonald moved to authorize County Attorney to prepare an offer to settle pending 2017 TERC appeals, that being an assessed per acre valuation of \$1,854.00 for CREP acres. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried.

Discussion was had regarding comparable sales involving CREP acres that may be used based upon the TERC analysis set forth in the 2016 *Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization*.

Discussion was had regarding the 2018 TERC appeal.

Member Wertz moved to adjourn Board of Equalization at 11:55 a.m. this date. The motion was seconded by Member Nichols and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. Motion carried.

ATTEST:

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Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

SEAL

