

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

May 6, 2019

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 6th day of May, 2019 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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 May 6th, 2018 agenda; 2. Approval of the March 18th, 2019 meeting minutes. Member McDonald 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 May, 2019 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 2019 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2019 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 2019 Land/Lot Tables.
10. Copy of 2019 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.

Chair Nichols gave the following opening statement: *Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission. While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner. We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings.*

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

- SV #19-1 Arvada Transfer Co., Joe Elms Parcel #440026059 – Not present
- SV #19-2 JMH Lunker Hunter LLC, James Hulbert #440029250 – Bronson Malcom present via phone conference
- SV #19-3 JMH Lunker Hunter LLC, James Hulbert #440029289 – Bronson Malcom, present via phone conference

- SV #19-4 JMH Lunker Hunter LLC, James Hulbert #440029245 – Bronson Malcom present via phone conference
- SV #19-5 JMH Lunker Hunter LLC, James Hulbert #440029290 – Bronson Malcom present via phone conference
- SV #19-6 JMH Lunker Hunter LLC, James Hulbert #440076609 – Bronson Malcom present via phone conference
- SV #19-7 Princess Land & Cattle LLC, Thomas Tolkacz #440040159 – Thomas Tolkacz 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 Special Valuation Protests #19-1 through #19-7.

Member Wertz moved to set real property values on the following parcels relating to 2019 special valuation property protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
SV #19-1	440026059	242,650.00		SV#19-2	440029250	4,680.00
SV #19-3	440029289	1,170.00		SV #19-4	440029245	805.00
SV #19-5	440029290	169,870.00		SV #19-6	440076609	166,320.00
SV #19-7	440040159	339,800.00				

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

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

ATTEST:

Paul Nichols, Chair

Margaret M. Pollmann, County Clerk

SEAL