

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

May 20, 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 20th day of May, 2019 as published. Present were Chair Paul Nichols, Commissioner Scott McDonald, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, and County Assessor, Terra Riggs. Commissioner Ron Wertz was absent. 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 McDonald moved to approve the May 20th, 2019 agenda. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion: Nichols and McDonald. Wertz absent. Motion carried.

The May 6th, 2019 minutes were reviewed. The following corrections and additions were noted:

- Deputy Assessor Trish Rippen was not present at the May 6th, 2019 meeting;
- On the motion to approve the consent agenda 1. Approval of the May 6th, 2018 agenda is corrected to May 6th, 2019;
- The Assessor's recommendations on 2019 Special Valuation Protests were discussed and considered at the May 6th meeting however, not noted in the minutes.

County Assessor Riggs recommended that Special Valuation Protests 19-1, 19-2, and 19-3 on parcels #440026059, #440029250, and #440029289 respectively, continue to qualify for special valuation due to their primary use for agricultural and horticultural purposes and recommended valuations accordingly.

County Assessor Riggs recommended that Special Valuation Protests 19-4, 19-5, 19-6, and 19-7 on parcels #440029245, #440029290, #440076609, and #440040159 not qualify for special valuation designation as they are not primarily used for agricultural and horticultural purposes and recommended valuations accordingly.

Member McDonald moved to approve the May 6th, 2019 minutes as corrected and amended. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. McDonald and Nichols. Wertz Absent. 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 a copy of the letter sent to Michael J. Dugas on Protests 19-8 through 19-11 providing statutory notice of hearing date and time, which was 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.

- SV #19-8 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035414
- SV #19-9 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035341
- SV #19-10 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035392
- SV #19-11 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035449

Assessor Riggs provided copies of statutes referenced in protestant Michael J. Dugas' letter. Protestant Swanson Lake Ranch, LLC was not present.

Member McDonald moved to approve the change of assessed values pursuant to NEB. REV. STAT. §77-1507 on Parcel #440035449 and #440035341. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols and McDonald. Wertz Absent. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2019" shall be marked Exhibit "A" of these minutes.

County Assessor Riggs recommended that Special Valuation Protest 19-11 on parcel #440035449 continue to qualify for special valuation due to its' primary use for agricultural and horticultural purposes and recommended valuations accordingly.

County Assessor Riggs recommended that Special Valuation Protests 19-8, 19-9, and 19-10 on parcels #440035414, #440035341, and #440035392 respectively not qualify for special valuation designation as each are not primarily used for agricultural and horticultural purposes and recommended valuations accordingly.

The board took each protest listed under advisement. Board noted that the County Clerk will notify protestant of the Board's final decision via first class mail and that the appeal option is noted on the reverse of said notification.

The Board of Equalization considered the testimony and evidence presented (if any) on Special Valuation Protests #19-8 through #19-11.

Member Nichols moved to accept and approve the Assessor's recommendation and finds that said parcel continues to qualify for special valuation as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
SV #19-11	440035449	\$185,935				

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

Member McDonald moved to accept and approve the Assessor's recommendation and finds that said parcels do not qualify for special valuation as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
SV #19-8	440035414	\$612,500		SV #19-9	440035341	\$704,155

SV #19-10	440035392	\$899,985				
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Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion. McDonald and Nichols. Wertz Absent. Motion carried.

Member Nichols moved to adjourn Board of Equalization at 11:57 a.m. this date. Member McDonald seconded the motion and the following members voted in favor of the motion. Nichols and McDonald. Wertz Absent. Motion carried.

ATTEST:

Paul Nichols, Chair

Margaret M. Pollmann, County Clerk

SEAL