

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 1, 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 1st day of July, 2019 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, and County 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 Wertz moved to approve the consent agenda consisting of the following items: Approval of the July 1st, 2019 agenda and the June 17th meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion: Nichols, McDonald and Wertz. Motion carried.

Assessor Riggs presented a letter dated July, 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: *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. 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.*

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

- Protest 19-1 Georgia Baughman on parcel #440074277 – Not present
- Protest 19-2 Sara J. Nichols on parcel #440019311 – Not present
- Protest 19-3 Todd Ellinger on parcel #440022576 – Present – Exhibit #3 received
- Protest 19-4 William B. Bynog on parcel #440029546 – Not present
- Protest 19-5 M. John Bailey on parcel #440042100 – Not present
- Protest 19-6 Happy Hills Inc./Bob Golding on parcel #440038589 – Not present

The board took each protest listed under advisement.

The Board of Equalization considered the testimony and evidence presented (if any) on Protests #19-1 through #19-6.

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

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
19-1	440074277	\$142,650.00		19-2	440019311	\$49,405.00
19-3	440022576	\$148,375.00		19-4	440029546	\$62,715.00
19-5	440042100	\$253,265.00		19-6	440038589	\$504,180.00

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

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.

Assessor Riggs presented her "Three Year Plan of Assessment" and discussion was held.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcel #440026253 and #440076158. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, McDonald, and Wertz. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2019" shall be marked Exhibit "A" of these minutes.

Member McDonald moved to adjourn Board of Equalization at 2:30 p.m. this date. Member Wertz seconded the motion and the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried.

ATTEST:

Paul Nichols, Chair

Margaret M. Pollmann, County Clerk

SEAL