

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 20, 2020

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 July, 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.

Chair called the meeting to order at 1:00.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the July 20th, 2020 agenda; 2. Approval of the June 15th, 2020 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 July, 2020 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 2020 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2020 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 2020 Land/Lot Tables.
10. Copy of 2020 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 20-01 Jon Marks, #440001900 – Not present
- Protest 20-02 Lowell & Marlene Bedore, #440001420 – Marlene Bedore present
- Protest 20-03 Harry Depe, #440014077 – Not present
- Protest 20-04 Andrew R. & Peggy S. Weaver, #440011604 – Not present

- Protest 20-05 Linda K. Jones, #440014913 – Not present
- Protest 20-06 Michael Thomas Herrin, #440015839 – Not present
- Protest 20-07 Steve Haskins, #44065518 - Present
- Protest 20-08 Steve Haskins, #440065631 - Present
- Protest 20-09 James M. Hulbert, #440029290 – James M. Hulbert, present via phone conference
- Protest 20-10 Robert & Pennie Peterson, #440030854 – Not present
- Protest 20-11 Pamela Potthoff, #440025249 – Not present
- Protest 20-12 Stratton Industrial Commission, Inc., #440012724 – Bill Zahl and Tyler Thiessen present
- Protest 20-13 Ian Doss %Dolgencorp LLC, #440076487 – Not present
- Protest 20-14 Donald & Kathy Dernovich, #440001323 – Not present
- Protest 20-15 Kari Peter, #440031663 – Kari Peter present
- Protest 20-16 Kari Peter, #440073456 – Kari Peter present
- Protest 20-17 David Keck, #440052017 – David Keck present
- Protest 20-19 Roland Hidy, #440025923 – Not present
- Protest 20-20 Steve & Linda Kerchal, #440027640 – Not present
- Protest 20-21 Wes & Jaclyn Drain, #440047749 – Not present
- Protest 20-22 Larisa O’Brien, #440077991 & #440077998 – No present
- Protest 20-23 Phillip J. & Annalea Janousek, #440033888 – Phillip Janousek present
- Protest 20-24 Rodney L. Cappel, #440025958 – Not present
- Protest 20-25 Kenneth Swanson, #440011213 – Not present
- Protest 20-26 Ken Soellner, #440048362 – Not present
- Protest 20-27 Larry O. & Nancy R. Baker, #440011167 – Not present
- Protest 20-28 Starla Ott, #440037654 – Not present
- Protest 20-29 Rodney W. Bowman, #440054427 – Angie Bowman present via phone conference
- Protest 20-30 Canyon Operating LLC, Jon Ramsey #440078152, #440078159, #440078180, #440078187, #440078194, and #440078201 – Not present
- Protest 20-31 Murfin Drilling Co., Jon Ramsey #440075955, #440075962, #440075524, #440075525, #440075601, #440075602, #440075529, # 440075528, #440049555, #440019554, #440019556, and #440019557 – Not present
- Protest 20-32 Skipped when numbering – clerical error
- Protest 20-33 Swanson Lake Ranch LLC, Michael Dugas #440035392 – Not present
- Protest 20-34 Swanson Lake Ranch LLC, Michael Dugas #440035414 – Not present
- Protest 20-35 Swanson Lake Ranch LLC, Michael Dugas #440035341 – Not present

John Rutledge with Pritchard and Abbot joined the meeting via phone conference regarding Protests #20-30 and #20-31.

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 Protests 20-01 through 20-35.

It was noted that Protest #20-18, James M. & Susan K. DeJone, #440017289 was withdrawn by protestant on 6-25-2020 and Protest #20-32 was skipped when numbering and is a clerical error.

Member Wertz moved to dismiss Protest #20-17, on parcel 440052017 pursuant to NEB. REV. STAT. §77-1502 (2) “Each protest shall be signed.....”. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried.

Member McDonald moved to dismiss Protest #20-22 on parcels 440077991 and 440077998, Protest #20-30 on parcels 440078152, 440078159, 440078180, 440078187, 440078194 and 440078201, and Protest #20-31 on parcels 440075955, 440075962, 440075524, 440075525, 440075601, 440075602, 440075529, 440075528, 440019555, 440019554, 440019556, and 440019557 pursuant to 150 Neb. Admin Code, Chapter 10 Section 003.03B “Each protest can only pertain to one parcel, not a combination of parcels”. Member Wertz seconded the motion, and after consideration the following members voted in favor of the motion: Nichols, McDonald, and Wertz. Motion carried.

Member Wertz moved to set total real property values on the following parcel relating to 2020 property valuation protests as follows:

Protest #	Parcel #	Total Value	Protest #	Parcel #	Total Value
20-01	440001900	\$64,640	20-02	440001420	\$107,670
20-03	440014077	\$51,765	20-04	440011604	\$28,875
20-05	440014913	\$45,470	20-06	440015839	\$109,145
20-07	440065518	\$68,205	20-08	440065631	\$7,500
20-09	440029290	\$153,870	20-10	440030854	\$43,805
20-11	440025249	\$256,990	20-12	440012724	\$292,045
20-13	440076487	\$500,570	20-14	440001323	\$21,315
20-15	440031663	\$182,525	20-16	440073456	\$198,580
20-19	440025923	\$143,940	20-20	440027640	\$177,980
20-21	440047749	\$109,640	20-23	440033888	\$49,075
20-24	440025958	\$82,720	20-25	440011213	\$31,260
20-26	440048362	\$34,030	20-27	440011167	\$31,695
20-28	440037654	\$11,555	20-29	440054427	\$0.00
20-33	440035392	\$647,085	20-34	440035414	\$280,950
20-35	440035341	\$307,275			

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

Board acknowledged receipt of Assessor’s Certification that a copy of that portion of the property record files which substantiate the calculation of the protested value is maintained in the County Assessor’s office in electronic or paper form.

Assessor Riggs advised as to changes in assessed valuations on parcel identification numbers 440001536, 440014085, 440077991, 440077998 and 440078159, 440078180, 440078187, 440078194, 440078201, 440075955, 440075962, 440075524, and 440075525.

Member McDonald moved to approve the changes of assessed valuations pursuant to NEB. REV. STAT. §77-1507 on Parcels 440001536, 440014085, 440077991, and 440077998. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried. The spreadsheet entitled “Valuations To Be Applied By the Hitchcock County Board for 2020” shall be marked Exhibit “A” of these minutes.

Member McDonald moved to approve the changes of assessed valuations pursuant to NEB. REV. STAT. §77-1507 on Parcels 440078152, 440078159, 440078180, 440078187, 440078194, 440078201, 440075955, 440075962, 440075524, and 440075525. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried. The spreadsheet entitled “Valuations To Be Applied By the Hitchcock County Board for 2020” shall be marked Exhibit “B” of these minutes.

Assessor Riggs advised as to tax list correction #96 on parcel 440002818 – RE.

Member Wertz moved approve Tax List Correction #96 on Parcel 440002818 – RE. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried. Tax List Correction #96 shall be marked Exhibit “C” of these minutes.

Assessor Riggs presented and the Board acknowledged receipt of the Hitchcock County Plan of Assessment for Assessment Years 2021, 2022, and 2023. Discussion was held on the same.

Member Wertz moved to adjourn Board of Equalization at 4:45 p.m. this date. Member Nichols seconded the motion and the following members voted in favor of the motion. Nichols, McDonald and Wertz. Motion carried.

ATTEST:
Margaret M. Pollmann, County Clerk

Paul Nichols, Chair

SEAL