

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

January 19, 2021

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 Tuesday, the 19th, day of January, 2021 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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.

Chair Nichols called the meeting to order.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the January 19th, 2021 agenda; 2. Approval of the October 5th, 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 January, 2021 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.

The following protests of disqualification for special value were read, reviewed and discussed.

- SV #21-1 Kenneth and Roger Kolbet – Parcel #440025605 – present
- SV #21-2 Kenneth and Roger Kolbet – Parcel #440019745 – present
- SV #21-3 Tad J. Puckett – Parcel #440029244 – not present

Assessor Riggs advised as to each protest.

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 #21-1 through #21-3.

Board finds that based on the information provided and the recommendation of the County Assessor as follows:

- SV 21-1: The described land qualifies as agricultural or horticultural land and qualifies for special value.
- SV 21-2: The described land qualifies as agricultural or horticultural land and qualifies for special value.
- SV 21-3: 30 acres of the described land lying south of the river and enclosed by a high fence qualifies as agricultural or horticultural land and qualifies for special value.

Member Nichols moved to qualify the land described in SV 21-1 and 21-2 as Special Value for 2021. Member McDonald seconded the motion and after consideration, the following member voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried.

Member Wertz moved to qualify that 30 acres of the land described in SV 21-3 which lies south of the river and enclosed by a high fence as Special Value for 2021. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried.

Discussion held on the special valuation application on Parcel #440078369.

Assessor Riggs advised as to Tax List Correction #99 on Parcel #440044480 – RE

Member McDonald moved to approve Tax List Correction #99 on Parcel #440044480 – RE (2020). Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried. Tax List Correction #99 shall be marked Exhibit “A” of these minutes.

Member Nichols moved to adjourn Board of Equalization at 12:30 a.m. this date. Member McDonald 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