

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 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 Monday, the 19th, day of July, 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 called the meeting to order at 1:00.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the July 19th, 2021 agenda; 2. Approval of the June 21st, 2021 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, 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 2021 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2021 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 2021 Land/Lot Tables.
10. Copy of 2021 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.

- Daniel G. & Mary K. Sandberg #440010063 21-1
- Ronald E. & Beverly A. Seeker #440029813 21-2
- Ronald E. & Beverly A. Seeker #440007623 21-3
- Travis Miller #440001161 21-4
- Travis Miller #440002567 21-5
- Lowell & Marlene Bedore #440001420 – Marlene Bedore present 21-6
Exhibit #3 Photographs – 20 bound pages front & back
Exhibit #4 - 6 page document entitled “Property Valuation Protest”

Protestant Francis Friehe advised that Marlene Bedore would be assisting with Protests 21-7, 21-8, 21-9, 21-10, and 21-11. Mrs. Bedore requested that said protests be heard as a group as the reason for said protests all relate to the same issue.

- Francis, Jacqueline, Mark, & Donna Friehe #440058988 21-7
Francis Friehe present - Mark Friehe present via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440058961 21-8
Francis Friehe present – Mark Friehe present via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440078082 21-9
Francis Friehe present – Mark Friehe via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440033500 21-10
Francis Friehe present – Mark Friehe via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440033519 21-11
Francis Friehe present – Mark Friehe via phone
Exhibit #5 – Walmart envelope consisting of 17 photographs
Exhibit #6 - *Freehling Pasture Absolute Auction* flyer
- Richard & Roma Sensel #440004187 21-12
- Richard & Roma Sensel #440001390 21-13
- Austin & Justin Gessleman #440000955 21-14
- Christopher Williamson #440032091 - Present 21-15
- Rosalyn Jayne Kauffmann #440007879 - Present via phone 21-16

- Alice Wright #440009278 – Present – Assessor to review this date 21-17
- Kelly Leggott #440006708 21-18

Board noted that the protest filed 6-22-21 on Parcel #440004926 was withdrawn by protestant on 6-22-21.

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 21-01 through 21-18.

Member McDonald moved to set total real property values on the following parcel relating to 2021 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
21-1	440010063	\$10,625.00		21-2	440029813	\$522,445.00
21-3	440007623	\$73,960.00		21-4	440001161	\$45,260.00
21-5	440002567	\$11,000.00		21-6	440001420	\$139,480.00
21-7	440058988	\$83,945.00		21-8	440058961	\$28,725.00
21-9	440078082	\$31,860.00		21-10	440033500	\$231,325.00
21-11	440033519	\$341,110.00		21-12	440004187	\$20,755.00
21-13	440001390	\$12,385.00		21-14	440000955	\$25,240.00
21-15	440032091	\$69,760.00		21-16	440007879	\$46,090.00
21-17	440009278	\$38,515.00		21-18	440006708	\$52,515.00

Member Wertz 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 440046963, 440075717, 440075679, 440047730, 440009804, 440076368, 440037744, and 440010055.

Member Wertz moved to approve the changes of assessed valuations pursuant to NEB. REV. STAT. §77-1507 on Parcels 440046963, 440075717, 440075679, 440047730, 440009804, 440076368, 440037744, and 440010055. Member McDonald 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 2021” shall be marked Exhibit “A” of these minutes.

Member Wertz moved to adjourn Board of Equalization at 4:18 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:

Paul Nichols, Chair

Margaret M. Pollmann, County Clerk

SEAL