

## HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska  
July 17, 2023

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 17<sup>th</sup> day of July, 2023 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](http://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 Open 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 p.m.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the July 17<sup>th</sup>, 2023 agenda; 2. Approval of the April 17<sup>th</sup>, 2023 meeting minutes. Member Wertz 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 17, 2023 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 2023 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2023 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 2023 Land/Lot Tables.
10. Copy of 2023 Reports and Opinions of the Property Tax Administrator.

County 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.

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 and the same was marked Exhibit #3.

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 were given the opportunity to offer comments.

- Protest #23-1 - Lee & Errin Wilson #440015502 – Errin Wilson present via phone conference on Protests #23-1 and #23-2
- Protest #23-2 – Lee & Errin Wilson #440015340
- Protest #23-3 – Richard W. & Judy D. Durham #440013755

- Protest #23-4 – Chawnta Durham #440014786
- Protest #23-5 – Jason Hicks #440013984
- Protest #23-6 – Jason Hicks #440014476
- Protest #23-7 – Jason Hicks #440014689
- Protest #23-8 – Roy D. Shapley #440078299
- Protest #23-9 – Larry O. & Nancy R. Baker #440011167
- Protest #23-10 – Joanne Jones #440012090 – Thomas W. Jones present
- Protest #23-11 – Christina M. Reagan & H. Alexis Windecker #440010691
- Protest #23-12 – Christina M. Reagan #440012058
- Protest #23-13 – Daniel Stephen Fassler #440001625
- Protest #23-14 – Christopher Williamson #440073189 – Christopher Williamson present
- Protest #23-15 – Christopher Williamson #440044979 – Christopher Williamson present
- Protest #23-16 – Christopher Williamson #440045045 – Christopher Williamson present
- Protest #23-17 – Christopher Williamson #440044960 – Christopher Williamson present
- Protest #23-18 – Christopher Williamson #440071453 – Christopher Williamson present
- Protest #23-19 – Kari Peter #440031654 – Kari Peter present
- Protest #23-20 – Kari Peter #440073456 – Kari Peter present
- Protest #23-21 – Thomas & Pamela Logsdon #440036845 – Thomas Logsdon present
- Protest #23-22 – Kern-Cart Farm LLC #440019095
- Protest #23-23 – Mark, Donna, Francis & Jacqueline Friehe #440058988
- Protest #23-24 – Mark, Donna, Francis & Jacqueline Friehe #440058961
- Protest #23-25 – Mark, Donna, Francis & Jacqueline Friehe #440078082
- Protest #23-26 – Mark, Donna, Francis & Jacqueline Friehe #440033500
- Protest #23-27 – Mark, Donna, Francis & Jacqueline Friehe #440033519
- Protest #23-28 – Mark, Donna, Francis & Jacqueline Friehe
- Protest #23-29 – Murfin Drig Co. #440075955
- Protest #23-30 – Canyon Operating LLC #440078957
- Protest #23-31 – Canyon Operating LLC #440078956
- Protest #23-32 – Murfin Drig Co. #440075962
- Protest #23-33 – Murfin Drig Co. #440019550
- Protest #23-34 – Murfin Drig Co. #440019551
- Protest #23-35 – Murfin Drig Co. #440078955
- Protest #23-36 – Murfin Drig Co. #440078962

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 #23-1 through #23-36.

Protest #23-19 on Parcel #440031654 and Protest #23-5 on Parcel #440013984: Board noted that protests were not filed by the record owners and authorization to file said protests on behalf of the owners was not provided.

Motion by Wertz to dismiss Protests #23-2, #23-13, #23-14, #23-15, #23-16, #23-17, #23-18 & #23-28 pursuant to NEB. REV. STAT. §77-1502. Member Nichols 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 set total real property values on the following parcel relating to 2023 property valuation protests as follows:

Protest #	Parcel #	Total Value	Protest #	Parcel #	Total Value
23-1	440015502	\$86,055.00	23-22	440019095	\$263,545.00
23-3	440013755	\$39,705.00	23-23	440058988	\$83,945.00
23-4	440014786	\$8,880.00	23-24	440058961	\$28,725.00
23-5	440013984	\$65,180.00	23-25	440078082	\$31,860.00
23-6	440014476	\$76,905.00	23-26	440033500	\$231,325.00

23-7	440014689	\$57,565.00		23-27	440033519	\$343,155.00
23-8	440078299	\$3,215.00		23-29	440075955	\$43,160.00
23-9	440011167	\$47,875.00		23-30	440078957	\$166,240.00
23-10	440012090	\$70,830.00		23-31	440078956	\$469,680.00
23-11	440010691	\$24,845.00		23-32	440075962	\$34,420.00
23-12	440012058	\$29,430.00		23-33	440019550	\$124,670.00
23-19	440031654	\$293,005.00		23-34	440019551	\$85,920.00
23-20	440073456	\$271,920.00		23-35	440078955	\$59,320.00
23-21	440036845	\$158,810.00		23-36	440078962	\$20,020.00

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

A hearing on the Application for Exemption from motor vehicle taxes filed by Stratton Industrial Commission, Inc. pursuant to NEB. REV. STAT. §60-3,189 (2) to add a 2022 Chrysler van to the existing list of 2023 exemptions was held. Treasurer Jackie Drain advised as to said application. Larry Unruh was present on behalf of Stratton Industrial Commission, Inc.

Member Wertz moved to approve the application for exemption to add a 2022 Chrysler van to the motor vehicle exemptions of Stratton Industrial Commission, Inc. for tax year 2023. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

The Board was in receipt of five (5) *Form 425, Report of Destroyed Real Property* as follows:

- Clyde Stout Parcel ID 440077537
- Naomi R. Stout Parcel ID 440011493
- LeAnn L. Price Parcel ID 440011477
- Eugene VanDinter Parcel ID 440034256
- Bruce Desautels Parcel ID 440040255

Assessor Riggs advised as to the same.

This Board finds that significant property damage to the improvements and land has occurred to Parcel ID's #440077537, #440011493, #440011477, #440034256 due to flooding and fire.

Member Nichols moved to re-assess the following parcels for tax year 2023 as follows:

- #440077537 at \$4,500.00 as significant property damage to the improvements and land due to June 2, 2023 flooding which exceeded 20% of the current assessed value of the improvements and of the land.
- #440011493 at \$14,265.00 as significant property damage to the improvements and land due to June 2, 2023 flooding which exceeded 20% of the current assessed value of the improvements and of the land.
- #440011477 at \$15,235.00 as significant property damage to the improvements and land due to May 26, 2023 flooding which exceeded 20% of the current assessed value of the improvements and of the land.
- #440034256 at \$56,735.00 as significant property damage to the improvement due to March 19, 2023 which exceeded 20% of the current assessed value.

Member Wertz 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 deny the *Report of Destroyed Real Property* filed by Bruce Desautels on Parcel #440040255 as no supporting evidence of value of damages was submitted. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Filers of *Form 425 Report of Destroyed Real Property* will be advised in writing of Board action on the same on or before July 25th, 2023.

Assessor Riggs advised as to Tax List Correction #111 and valuations to be applied on parcels #440003423, #440003414, #440003416, #440078983, #440004802, #440009277, #440009235, and #440029287.

Member Nichols moved to approve Tax List Correction #111 on parcel 440075671 - PP (2022). Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. Tax List Correction #110 shall be marked Exhibit "A" of these minutes.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #440003423, #440003414, #440003416, #440078983, #44009529 and #440004802. 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 2023" shall be marked Exhibit "B" of these minutes.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #440009227, #440009235, and #440029287. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald and Nichols. Member Wertz abstained. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2023" shall be marked Exhibit "C" of these minutes.

The Board acknowledged receipt of the Assessor's Three Year Plan of Assessment and Assessor Riggs advised as to the same.

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.

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Paul Nichols, Chair

ATTEST:

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Margaret Pollmann, County Clerk

SEAL