

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 21, 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 21st day of August, 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. 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 10:30 a.m.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the August 21st, 2023 agenda; 2. Approval of the August 7th, 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 August 14th, 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.

Bruce Desautels read Property Valuation Protest #23-37 on parcel #440040255 and offered comments.

The board took said protest under advisement and informed protestant he would be notified of the Board's final decision via certified 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 on Protest #23-37.

Attorney Garner advised as to NEB. REV. STAT. §77-1301 and §77-1307 through §77-1309.

Member Wertz moved to set the total real property value for 2023 on Protest #23-37 on Parcel #440040255 at \$172,120. Member McDonald seconded the motion and after

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

Member Wertz moved to adjourn Board of Equalization at 11:10 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.

Paul Nichols, Chair

ATTEST:

Margaret Pollmann, County Clerk

SEAL