

## HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska  
July 15, 2024

A meeting of the County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on Monday, July 15<sup>th</sup>, 2024 commencing at 1:15 p.m. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, County Clerk Margaret Pollmann, County Assessor Terra Riggs, and County Attorney D. Eugene Garner. Notice of the meeting was given in advance thereof by publication on July 4, 2024 in Scoop Media News, the designated method for giving notice. Board agendas are posted on the County's website [www.hitchcockcounty.ne.gov](http://www.hitchcockcounty.ne.gov). Notice of the meeting was 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 1:15 p.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the July 15<sup>th</sup>, 2024 agenda; 2. Approval of the March 18<sup>th</sup>, 2024 meeting minutes. Member Nichols 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 15, 2024 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 2024 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2024 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 2024 Land/Lot Tables.
10. Copy of 2024 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.

- 24-1 Randall L. & Shannon Woitaszewski – 440019842 – Protestants Present
- 24-2 James M. Hulbert – 440032298 - Not Present
- 24-3 Scott Clifford – 440001358 – Protestant Present
- 24-4 Nicholas Erdman – 440000165 – Not Present

- 24-5 Floyd & Sara Smith – 440044294 – Floyd Smith Present

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 #24-1 through #24-5.

Member McDonald moved to set total real property values on the following parcel relating to 2024 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
24-1	440019842	\$79,585.00		24-2	440032298	\$50,155.00
24-3	440001358	\$80,480.00		24-4	440000165	\$85,470.00
24-5	440044294	\$80,920.00				

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

Assessor Riggs advised as to Tax List Corrections and Valuations to be Applied For 2024.

Member Wertz moved to approve Tax List Correction #115 on parcel 440008336 – RE (2021); #116 on parcel 440033926 – RE (2021); #117 on parcel 440025109 (2024). Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. Tax List Corrections #115, #116, and #117 shall be marked Exhibit “A”, “B”, and “C” of these minutes.

Member McDonald moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 on Parcels #440030103, #440003466, #440000807, #440037034, #440037018, #440004071, #440078369, #440008697, #440015294, #440008581, #440006724, #440032490, and #440005140. 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 2024” shall be marked Exhibit “D” and “E” of these minutes.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 on Parcel #440011965. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz and Nichols. Member McDonald abstained. Motion carried. The spreadsheet entitled “Valuations to Be Applied By the Hitchcock County Board for 2024” shall be marked Exhibit “F” 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 McDonald moved to adjourn Board of Equalization at 3:25 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