

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 21, 2025

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 21st, 2025 commencing at 11:00 a.m. Present were Chair Paul Nichols, Commissioners Christopher Baker and Ron Wertz, County Clerk Margaret Pollmann, and County Assessor Terra Riggs. Notice of the meeting was given in advance thereof by publication on July 10, 2025 in *Scoop Media News*, the designated method for giving notice. Board agendas are posted on the County's website 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 11:00 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the July 21st, 2025 agenda; 2. Approval of the June 16th, 2025 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and Baker. Motion carried.

Assessor Riggs presented a letter dated July 21, 2025 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 2025 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2025 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 2025 Land/Lot Tables.
10. Copy of 2025 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.

Attorney D. Eugene Garner joined the meeting.

- 25-1 Kristin Brown – 440001889 – Not present
- 25-2 Sandra Titus – 40001633 – Not present

- 25-3 Jon D. Marks – 440001900 – Not present
- 25-4 Nicholas & Justina Erdman – 440000165 – Nicholas Erdman present
- 25-5 Kathy J. Hutchins – 440000238 – present

Assessor Riggs advised as to Valuations to be Applied For 2025.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 on Parcels #440001064, 440013380, 440013372, 440019788, #440011949, 440002869 and 440002850. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Baker, Wertz, and Nichols. Motion carried. The spreadsheet entitled “Valuations to Be Applied By the Hitchcock County Board for 2025” shall be marked Exhibit “4” and “5” 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 recess Board of Equalization at 11:55 a.m. this date to reconvene at 1:15 p.m. this date. Member Baker seconded the motion and after consideration, the following members voted in favor of the motion: Baker, Nichols and Wertz. Motion carried.

The Board of Equalization reconvened at 1:16 as per recess this date.

- 25-6 Lee & Errin Willson – 440015502 – Not present
- 25-7 Lee & Errin Willson – 4440015340 – Not present
- 25-8 Edward A. Caley – 440015081 – Not present
- 25-9 Joel Richardson – 440012449 – Not present
- 25-10 Joel & Cindy Richardson – 440012155 – Not present
- 25-11 Vicki Berkley – 440016878 – James Berkley/Vicki Berkley present via phone conference
- 25-12 Vicki Berkley – 440019176 – James Berkley/Vicki Berkley present via phone conference
- 25-13 Vicki Berkley – 440016894 – James Berkley/Vicki Berkley present via phone conference
- 25-14 Vicki Berkley – 440016851 – James Berkley/Vicki Berkley present via phone conference
- 25-15 NE Water Broker LLC – William M. Barger – 440026555 - Present
- 25-16 Marty W. Anderson – 440018242 – Not present
- 25-17 Marty W. Anderson – 440017858 – Not present
- 25-18 Marty W. Anderson – 440017939 – Not present
- 25-19 Brian Blankenship – 440006554 – Not 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 #25-1 through #24-19.

Member Wertz moved to set total real property values on the following parcels relating to 2025 property valuation protests as follows:

| Protest # | Parcel # | Total Value | | Protest # | Parcel # | Total Value |
|-----------|-----------|--------------|--|-----------|-----------|--------------|
| 25-1 | 440001889 | \$51,290.00 | | 25-2 | 440001633 | \$84,660.00 |
| 25-3 | 440001900 | \$81,965.00 | | 25-4 | 440000165 | \$93,330.00 |
| 25-5 | 440000238 | \$86,200.00 | | 25-6 | 440015502 | \$84,975.00 |
| 25-7 | 440015340 | \$41,645.00 | | 25-8 | 440015081 | \$150,180.00 |
| 25-9 | 440012449 | \$140,100.00 | | 25-10 | 440012155 | \$59,495.00 |
| 25-11 | 440016878 | \$612,680.00 | | 25-12 | 440019176 | \$298,470.00 |
| 25-13 | 440016894 | \$342,980.00 | | 25-14 | 440016851 | \$330,200.00 |
| 25-15 | 440026555 | \$124,155.00 | | 25-16 | 440018242 | \$655,240.00 |

| Protest # | Parcel # | Total Value | | Protest # | Parcel # | Total Value |
|-----------|-----------|--------------|--|-----------|-----------|--------------|
| 25-17 | 440017858 | \$191,750.00 | | 25-18 | 440017939 | \$201,500.00 |
| 25-19 | 440006554 | \$14,790.00 | | | | |

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

Member Baker moved to adjourn Board of Equalization at 2:41 p.m. this date. Member Wertz seconded the motion and the following members voted in favor of the motion. Nichols, Baker and Wertz. Motion carried.

Paul Nichols, Chair

ATTEST:

Margaret Pollmann, County Clerk

SEAL