HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 18, 2011

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on the 18th day of July, 2011 commencing at 1:00 p.m. CT. Present were Chairman Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, Assessment Manager Pam Meisenbach, Assessment Assistant Judy McDonald and Appraiser Bryan Hill. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News, the designated method of giving notice. Notice of this meeting was given to the Chairman and all members of the Board. Availability of the agenda was communicated in the advance notice and in the notice to the Chairman and the Board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the July 18th, 2011 agenda and the June 20th, 2011 meeting minutes. Member Nichols seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Assessment staff Pam Meisenbach, Judy McDonald, and Bryan Hill were sworn.

Pam Meisenbach offered Exhibit #1, Department of Revenue Property Assessment Division (P.A.D.) letter of July 2011 which listed the following documents into the record for all 2011 protests: Copy of certification of completion of the revision of the assessment roll; Copy of the average levels of assessment of residential, commercial and agricultural properties; Copy of notice to taxpayer upon filing property valuation protest; Copy of Agland Manual as prescribed by PAD; Copies of the Nebraska Assessor's Manuals and any current updates and any current updates, and the Marshall & Swift Cost Manuals for Residential and Commercial; Copy of current depreciation tables obtained using qualified Sales Data; Copy of Rules and Regulations #40 and #50 as prescribed by PAD; Copy of State Statutes 77-1501 to 77-1514 Equalization by County Board; Copy of Geo Codes for Hitchcock County with Sales Ratios for Tax Year 2011; Copy of Statutes 77-1371 Comparable sales, use guidelines; Copy of Nebraska Department of Revenue Soil Symbols-Land Valuation Groups; Copy of Current Land Valuation Group prices; Copy of County Board of Equalization Handbook; Copy of 2011Reports and Opinions of the Property Tax Administrator. Chairman McDonald acknowledged receipt of Exhibit #1.

Judy McDonald advised that all the above manuals, documents, etc. were available for inspection at the State Assessors office for Hitchcock County.

Chairman McDonald acknowledged receipt of Exhibit #2: Copies of letters sent by Clerk Pollmann providing advance notice of hearing date and time to each protestant.

All proceedings were tape recorded.

The following property valuation protests were read, discussed and reviewed. Each protestant present and wishing to give testimony and/or evidence was sworn by Clerk Pollmann. The nine digit number following each name represents the Assessor's property identification number. Board noted that Protest #11-3, Kaler Oil Co. was withdrawn on July 6, 2011.

#11-1 Steve & Karin Melchert #440074288 – Not present
#11-2 Paul A. Bohochik #4400012783 – Not present
#11-4 Murfin Drilling - Not present
#11-5 Lloyd Stretch Estate #440027616 – Shirley Stretch-Stephenson Personal

Representative, present – Hearing recessed to 3:30 p.m. this date to reconvene upon return of assessment staff and Mrs. Stretch-Stephenson from the on site inspection.

#11-6 Steven & Patricia S. Oberg #440016991 – Patricia Oberg present
#11-7 Theodore W. Laumann #440038545
#11-8 Elm Creek Farm #440031796 – protestant not present
#11-9 Kurt Rehfuss #440019826 – Eudean Buzzell present.
#11-10 Wayne Messinger #440043123 – not present
#11-11 James R. Gohl #440020395 – not present
#11-12 James R. Gohl #440020417 – not present
#11-13 James R. Gohl #440003342 – not present
#11-14 Martha J. Keller #440001552 - present
#11-15 Virginia McCoy #440004004 – not present
#11-16 Kris & Kristyn Clapp #440001579 – not present
#11-17 Jeremy K. Dutcher #440000203 – not present
#11-18 Mark S. & Sherry A. Moorhous #440019045 – Sherry Moorhous present

Assessment Assistant Judy McDonald, Appraiser Bryan Hill and Commissioner Nichols left the meeting at 2:30 p.m. to do an onsite inspection of property relating to Protest #11-5. All parties rejoined the meeting at 3:30 p.m.

Ms. Stretch Stevenson rejoined the meeting and continued discussion was held on Protest #11-5

Chairman acknowledged receipt of Exhibit #3, County Assessor spread sheet relating to protests filed dated July 18, 2011.

Board was in receipt of the "2011 Plan of Assessment for Hitchcock County by Pam Meisenbach and Bryan Hill".

Pam Meisenbach advised that a copy of that portion of the property record file (for all duly filed 2011 protests) which substantiates the calculation of the protested value is maintained in the county assessor's office in electronic or paper form.

The board took each protest listed under advisement and each protestant present was informed that they would receive a copy of the board's decision and were advised of the appeal option.

Member Wertz moved to accept the recommendation on Protests #11-1, #11-2 and #11-4 through #11-19 inclusive and direct Chair to execute the same. Member McDonald seconded the motion and after consideration the following members voted in favor of said motion. Nichols, McDonald, Wertz. Motion carried.

Agenda Item #6 was taken up. Judy McDonald presented a homestead exemption application filing dated July 8, 2011 and advised that said applicant had missed the June 30th, 2011 deadline. Mrs. McDonald directed the board to NEB. REV. STAT. §77-3512 and advised that an extension of said filing deadline could be granted by the county board under said statute.

Member McDonald moved to extend the homestead exemption application filing deadline for Marilyn Kadlecek to July 20, 2011 pursuant to NEB. REV. STAT. §77-3512. Member Nichols seconded the same and after consideration the following members voted in favor of said motion: Wertz, Nichols, McDonald. Motion carried.

Member Nichols moved to adjourn Board of Equalization at 4:20 p.m. p.m. this date. Member McDonald seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Wertz and Nichols. Motion carried.

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Scott McDonald, Chairman

ATTEST:

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Margaret M. Pollmann, Hitchcock Co. Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 1st, 2012

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on the 2nd, day of July, 2012 commencing at 11:39 a.m. CT. Present were Chairman Scott McDonald, Commissioners Ron Wertz and Paul Nichols, and County Clerk Margaret Pollmann. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News, the designated method of giving notice. Notice of this meeting was given to the Chairman and all members of the Board. Availability of the agenda was communicated in the advance notice and in the notice to the Chairman and the Board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Chairman publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

Member McDonald moved to approve the consent calendar consisting of the following. 1. Approval of the October 1st, 2012 meeting agenda. 2. Approval of the July 2nd, July 16th and July 17th, 2012 meeting minutes. Member Nichols seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Member Wertz moved to set levies for the various entities as set out in Commissioners Record Book 4, on Pages 502 and 503. Member McDonald seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Nichols and Wertz. Motion carried and all members affixed their signatures to the above referenced Commissioners Record.

Member Wertz moved to adjourn Board of Equalization at 11:50 a.m. this date. Member Nichols seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Wertz and Nichols. Motion carried.

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Scott McDonald, Chairman

ATTEST:

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Margaret M. Pollmann, Hitchcock Co. Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
December 17, 2012

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 the 17th day of December, 2012 as published. Present were Chair Scott McDonald, Commissioner Ronald Wertz and County Clerk Margaret Pollmann. Commissioner Paul Nichols was absent. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News, the designated method of giving notice. Notice of this meeting was given to the Chair and all members of the Board. Availability of the agenda was communicated in the advance notice and in the notice to the Chair and Board of this meeting. 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.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the December 17th, 2012 agenda; 2. Approval of the October 1st, 2012 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Wertz and McDonald. Member Nichols was absent. Motion carried.

Member McDonald moved to approve and execute tax list correction #448 pertaining to parcel #440028591. The motion was seconded by Wertz and after consideration the roll was called and the following members voted in favor of the motion: McDonald and Wertz. Member Nichols was absent. Motion carried.

Member McDonald moved to adjourn Board of Equalization. Member Wertz seconded the same and the following members voted in favor of the motion. Wertz,
And McDonald. Member Nichols was absent. Motion carried.

/s/ Scott McDonald
Scott McDonald, Chair

ATTEST:

/s/ Margaret M. Pollmann
Margaret M. Pollmann, County Clerk SEAL