HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 22, 2013

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 22nd day of January, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, County Clerk Margaret Pollmann and County Assessor Judy McDonald. 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 January 22, 2013 agenda and 2. Approval of the December 17, 2012 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Assessor McDonald advised as to Tax List Correction #449.

Member Wertz moved to approve and execute Tax List Correction #449 pertaining to parcel #440061520. The motion was seconded by Nichols and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

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

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
May 6, 2013

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 6th day of May, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald 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 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 Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the May 6th, 2013 agenda; 2. Approval of the January 22, 2013 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Assessor McDonald joined the meeting and discussion was held on the Tax Equalization and Review Commission (TERC) hearing to be held on June 3, 2013 relating to Case #12C 061 Gary D. Vrbas, Appellant.

Pursuant to Neb. Rev. Stat. §77-202.02 a public hearing was held for the purpose of hearing testimony, if any regarding the exemption application of Stratton Recreation Club on parcel #440009855. The applicant received advance notice of the hearing date and time. Assessor McDonald advised as to said application.

Motion by McDonald, second by Nichols to approve the Exemption Application of Stratton Recreation Club for tax year 2013 and after consideration the following members voted in favor of said motion: McDonald, Wertz and Nichols. Motion carried. Clerk to mail notice to said entity and to Nebraska Department of Revenue Property Assessment Division at pat.tech@nebraska.gov

Member Wertz moved to approve and execute tax list corrections #450 and #451 pertaining to parcels #440037573 and #440013844 respectively. The motion was seconded by Nichols and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Board reviewed 2013 Permissive Exemptions.

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

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
May 20, 2013

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 20th day of May, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, and County Clerk Margaret Pollmann. Notice of the meeting was given in advance thereof by publication in the McCook Daily Gazette and posting at the east and west end of the courthouse, the post office and Trails West Texaco in Trenton. Agendas are also posted on the County's website at www.hitchcockcounty.ne.gov. 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 Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the May 20th, 2013 agenda; 2. Approval of the May 6th, 2013 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Discussion was held on Tax Equalization & Review Commission Appeal #12C 061 of Gary D. Vrbas. Assessor McDonald advised as to said appeal and her research on like properties.

Board was in receipt of a letter from Brian L. Commins, CPA with McChesney, Martin and Sagehorn PC requesting that the board waive the personal property tax return late filing penalty on the return filed by Christopher Reid. Pursuant to NEB. REV. STAT. §77-1233.04 (3) "…..*the county board of equalization shall have no authority to waive or reduce any penalty which was correctly imposed and calculated*……..".

Board acknowledged receipt of the Nebraska Tax Equalization and Review Commission Findings and Orders for tax year 2013.

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

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 3rd, 2013

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 3rd day of June, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, and County Clerk Margaret Pollmann. Notice of the meeting was given in advance thereof on the County's website www.hitchcockcounty.ne.gov under "Public Notices" and by posting at the following locations: East and West End Courthouse and Trails West Texaco, Trenton, Culbertson Library, Culbertson. The agenda was posted on the County's website. 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 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 June 3rd, 2013 agenda; 2. Approval of the May 20th, 2013 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Discussion was held on Tax Equalization & Review Commission (TERC) appeal #12C 061 filed by Gary D. Vrbas who was present. Also present was attorney Garner, Assessor McDonald and Deputy Assessor Cindy McCorkle. Mr. Garner advised that Assessor McDonald and appraiser Darrell Stannard had met with Mr. Vrbas at the subject property on May 30, 2013. Based upon said inspection, Mrs. McDonald informed the board that the condition rating of the property has been changed to poor due to the office being gutted, no utilities, dirt floor and large hole in ceiling in the rear portion and that the estimated assessed value for 2013 will be $6,465. Mrs. McDonald reminded the board that the Assessor's office personnel had not inspected the property in 2012 and further advised that in their opinion the status/condition of the property as seen on May 30, 2013 was the same as the status/condition of the property on 1-1-12. Mr. Vrbas advised that he had requested a valuation of $10,000 in 2012 and had compiled comparables to justify an assessed value of $7,840 which he shared with the board. A proposed settlement of $7,840.00 which represents $7,140.00 on the building and $700 for the land/lot was discussed. Mr. Garner advised that he had filed a motion to continue with TERC on the appeal, however said continuance had not been granted at this time.

Member Nichols moved to enter into a stipulation and settlement agreement with Gary D. Vrbas for a 2012 valuation on Property Parcel #440010004 more particularly described as Lot 9, Block 9, Original Town of Stratton, Hitchcock County, Nebraska, in the amount of $7,840.00. The motion was seconded by McDonald and after consideration the following members voted in favor of said motion: Nichols, McDonald, and Wertz. Motion carried.

Member McDonald moved to authorize and direct the Hitchcock County Attorney to execute on behalf of the Hitchcock County Board of Equalization, the stipulation and settlement agreement accordingly and to present the same to Tax Equalization Review Commission (TERC) for entry in TERC Case #12C-061. The motion was seconded by Nichols and after consideration the following members voted in favor of said motion: McDonald, Wertz, and Nichols. Motion carried.

Assessor McDonald advised as to valuations to be applied for tax year 2013. Extensive discussion was held on valuations on numerous properties within the County.

Member Wertz moved to approve the changes of assessed value as presented by Assessor McDonald and to direct the same to placed on the current year's assessment role on following real property parcel numbers: 440026768, 440026807, 440026814, 440026997, 440027013, 440027861, 440027918, 440027640, 440026660, 440026296, 440026334, 440026555, 440074286, 440027187, 440027381, 440027411, 440027500, 440027586,

440027608, 440027616, 440027667, 440027691, 440027705, 440027330, 440026733, 440019915, 440019933, 440019923, 440024013, 440018455, 440071381, 440023238, 440012120, 440013909, 440002893, 440007089, 440004675, 440003377, 440010772, 440013070, 440009391, 440006562, 440009766, 440009331, 440010357, 440010721, 440011868, 440013755, 440013658, 440016010, 440004926, 440010586, 440008484, 440015774, 440015170, 440001463, 440001986, 440012457, 440007704, 440055431, 440012481, 440032157, 440034877, 440018901, 440037582, 440014727,
440009634, 440010004,

The motion was seconded by McDonald and after consideration, the following members voted in favor of the motion: Wertz, McDonald and Nichols. Motion carried. The document entitled *"Valuations To Be Applied By The Hitchcock County Board For 2013*" as presented by the Assessor and approved by the Board available for inspection at the office of the County Clerk.

Board acknowledged receipt of "Notice of Assessment Roll Completion" for 2013.

Chair executed letters reminding entities subject to NEB. REV. STAT. §77-3773 (3) that preliminary tax requests for levy allocation are required to be on file with the county board by August 1st, 2013.

Member McDonald moved to adjourn Board of Equalization 12:15 p.m. Member Nichols seconded the same and the following members voted in favor of the motion. Wertz, McDonald and Nichols. Motion carried.

/s/ Scott McDonald
Scott McDonald, Chair

ATTEST:

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

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 17th, 2013

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 June, 2013 as published at 12:07 p.m. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, County Clerk Margaret Pollmann and Deputy Assessor Cynthia McCorkle. 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 Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the June 17th, 2013 agenda; 2. Approval of the June 3rd, 2013 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Mrs. McCorkle advised as to valuations to be applied for tax year 2013 and discussion was held.

Member McDonald moved to approve the changes of assessed value as presented by Deputy Assessor McCorkle and to direct the same to placed on the current year's assessment role on following real property parcel numbers: 440013038, 440003318, 440003245, 440002818, 440014077, 440002842, 440019079, 440000726, 440015367, 440075530. The motion was seconded by Nichols and after consideration, the following members voted in favor of the motion: Wertz, McDonald and Nichols. Motion carried. The document entitled *"Valuations To Be Applied By The Hitchcock County Board For 2013*" as presented by the Assessor and approved by the Board is attached hereto as "Exhibit A" and incorporated herein by this reference.

Discussion was held on progress of commercial appraisals.

Member Wertz moved to adjourn Board of Equalization at 12:17 p.m. this date. Member Nichols seconded the same and the following members voted in favor of the motion. Wertz, McDonald and Nichols. Motion carried.

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 15th, 2013

A meeting of the Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on the 15th day of July, 2013 commencing at 1:00 p.m. Those present were Chair McDonald, Commissioners Paul Nichols and Ron Wertz, County Clerk Margaret Pollmann, County Assessor Judy McDonald, Deputy Assessor Cynthia McCorkle and County Attorney D. Eugene Garner. Representing Stanard Appraisal Services Josh Garris and Luis Graterol. 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 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 minutes of the June 17th, 2013 meeting and the July 15th, 2013 meeting agenda. Member Nichols seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Assessor Judy McDonald, Deputy Assessor Cynthia McCorkle, Josh Garris and Luis Graterol was sworn by Clerk Pollmann as follows: Do you solemnly swear that the testimony you will give before the Hitchcock County Board of Equalization shall be the truth, the whole truth and nothing but the truth, so help you God? Answer "I Do". Assessor McDonald offered the following document listed herein in its' entirety:

"July 2013
Please enter into the record of these proceedings of the Hitchcock County Board of Equalization and Assessment the following documents:
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 Nebraska Assessor's Manual 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 Regulation #40 and #50 as prescribed by PAD.
Copy of State Statutes 77-1501 to 77-1515 Equalization by County Board.
Copy of Geo Codes for Hitchcock County with Sales Ratios for Tax Year 2013.
Copy of Statutes 77-1371 comparable sales, use, guidelines.
Copy of Nebraska Dept. of Revenue Soil Symbols-Land Valuation Groups.
Copy of current land valuation group prices.
Copy of County Board of Equalization handbook.
Copy of 2013 Reports and Opinions of the Property Tax Administrator.
Hitchcock County Assessor
/s/ Judy K. McDonald
Judy K. McDonald"

Said document was received and marked Exhibit #1.

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.

The following property valuation protests were read, reviewed and discussed. Each protestant present and wishing to give testimony and/or evidence was sworn by Clerk Pollmann. All hearings were tape recorded.

- Protest 13-1 through 13-9, Kugler Company on parcels #440070740, #440070651, #440043328, #440039916, #440004381, #440004373, #440004322, #440003954, and #440003733. Brian Uerling present.
- Protest 13-13, on parcel #440013585. Billy C. Smith present.
- Protest 13-12, Kevin & Karma Rousselle, on parcel #440001285. Karma Rousselle present
- Protest 13-14, Mark S. & Sherry A. Moorhous parcel #440000661, Protest 13-15 Mark S. Moorhous parcel #440074285, Protest 13-16, Mark S. & Sherry A. Moorhous parcel #440019036. Sherry A. Moorhous present and offered into evidence a notebook entitled "2013 Property Tax Protest – Mark & Sherry Moorhous" which was received and marked as Exhibit #3.
- Protest 13-21, Merle A. Dack, on parcel #440000823, Protest 13-22, Deborah E. & Merle A. Dack on parcel #440003725 and Protest 13-126, Donald D. Dack on parcel #440001196. Merle A. "Pete" Dack present.
- Protest 13-24, Stratton Industrial Commission on parcel #440012724. Bill Zahl, present.
- Protest 13-25, James L. Jones on parcel #440008468. James L. Jones present.
- Protest 13-26 Zita Rundel on parcel #440005590. John and Zita Rundel present.
- Protests 13-28, 13-29, 13-30, 13-31, 13-32 Charlene Forch on parcels #440060966, #440009944, #440009634, #440040590, #440040442. Charlene Forch and Tuesday Forch present.
- Protest 13-33 and 13-34, Richard A. & Jane F. Voss on parcels #440009987 and #440012074. Richard Voss present.
- Protest 13-38, Melvin R. and Joyce A. Record on parcel #440008360. Joyce Record present.
- Protest 13-39, Dean and Wyona Shackelford on parcel #440007658. Dean Shackelford present.
- Protest 13-40, Cecilia Brown on parcel #440007682, present.
- Protest 13-41, James and Twylla Robison on parcel #440007852. Twylla Robinson present.
- Protest 13-42, Mary L. Frederick on parcel #440005469, present.
- Protest 13-46, Craig Scott on parcel #440006228, present. Mr. Scott presented an "Analysis of Comparable Sales Data" which was received and marked as Exhibit #4.
- Protest 13-48 and 13-79, Beverly A. and Ronald E. Seeker on parcel #440007623, and #440029813, present.
- Protest 13-49, William R. and Lynda D. Neely on parcel #440006503. William R. Neely present.
- Protest 13-55 Patricia A. Grafel on parcel #440006333, present.
- Protest 13-90, William Fritsch on parcel # 440003060, present.
- Protest 13-54, Phil W. and Judy K. McDonald, on parcel #440007704. Phil W. McDonald, present.
- Protest 13-57 Gary and Jeanne Hunkins, on parcel #440007909. Jeanne Hunkins present.
- Protest 13-44, Ronald Wertz on parcel #440009243, present**.**

Board entered into the record the following protests, noting protestants were not present.

- Protests 13-10 and 13-11, Chris Williamson, Harvest Homes, on parcels #440032091 and #440006619.
- Protests 13-17 and 13-18, Thomas H. & Laura J. Anderson on parcels #440005248 and #440005965.
- Protest 13-19 and 13-20, Kyle Clapp on parcels #440003512 and #440002443.
- Protest 13-23, VerMaas Land Co., on parcel #440032075.
- Protest 13-27, Seeker Farms, LLC on parcel #440029814.
- Protests 13-35 and #13-36, Eric Hutto on parcels #440005213 and #440006996.
- Protest 13-37, Robert S. Shafer on parcel #440008387.
- Protest 13-43, Ronald L. and Dawn M. Record on parcel #440006341.
- Protest 13-45, Wendell R. and Verna J. Wertz on parcel #440007577.
- Protest 13-47 Joan Cobb on parcel #440007569.
- Protest 13-50, William H. Davis Revocable Trust on parcel #440008182.
- Protests 13-51 and 13-52, Walter E. Borowski on parcels #440007976 and #440007941.

- Protest 13-53, Marlon L. Gaunt on parcel #440004810.
- Protest 13-56, Barbara McConnell on parcel #440005922.

The board took each protest listed under advisement and each protestant present was informed that 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).

Member McDonald moved to recess Board of Equalization at 5:50 p.m. this date and to reconvene Tuesday, July 16th, 2013 at 9:00 a.m. Member Wertz 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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ATTEST: Scott McDonald, Chair

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Margaret M. Pollmann, Hitchcock Co. Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 16th, 2013

The Hitchcock County Board of Equalization met this date at 9:00 a.m. as per recess of July 16th, 2013 for the purpose of continued hearings and review of 2013 Property Valuation Protests in the Community Room, Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska. Those present were Chair McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Assessor Judy McDonald, and Deputy Assessor Cynthia McCorkle. The original 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 at 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 Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the June 16th, 2013 agenda. Member Nichols seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Judy McDonald and Cynthia McCorkle acknowledged that they remained under oath as previously sworn on July 15th, 2013.

The following property valuation protests were read, reviewed and discussed. Each protestant present and wishing to give testimony and/or evidence was sworn by Clerk Pollmann. All hearings were tape recorded.

- Protests 13-58, 13-59, 13-60 and 13-61, Robert L. Brown on parcels #440007747, #440024307, #440021316, #440018986, present.
- Protests 13-63 and 13-64 Milan T. and Beverly A. Evans on parcels #440019834 and #440026172, Protest 13-67 Crews Farms LLC on parcel #440023483 and Protest 13-84 Theador A. Rippen on parcel #440020298. Theador A. Rippen present.
- Protests 13-65 and 13-66, Cloyd F. Hoyt on parcels #440018153 and #440017696. Cloyd Hoyt and William Hoyt present.
- Protest 13-72, Kenneth R. Pierce on parcel #440035910, present.
- Protest 13-73, Travis & Lori Rousselle on parcel #440027773, Travis Rousselle present.
- Protest 13-74, Paul & Sarah Hoyt on parcel #440019401, Sarah Hoyt present.
- Protest 13-75, 13-76, 13-77, and 13-78, William & Virginia Brown on parcels #440023807, 440023785, #440023564, and #440023521, present.
- Protest 13-81, 13-82, 13-83, Ronald B. & Victoria L. Bauer on parcel #440027373, #440027446, and #440001145, Ronald B. Bauer present.

Board recessed for lunch at 11:45 a.m. to reconvene at 1:00 p.m. this date.

Board reconvened at 1:00 p.m. this date and the following property valuation protests were read, reviewed and discussed. Each protestant present and wishing to give testimony and/or evidence was sworn by Clerk Pollmann. All hearings were tape recorded.

- Protests 13-85, 13-86, 13-87, and 13-88, Shane Rippen on parcels #440018633, #440020297, #440018676 and #440001765 A protest form was presented by Mr. Rippen on Pt. 17-4-31. Board had no record of this protest being filed. No action taken.
- Protest 13-89 Marlene & Lowell R. Bedore on parcel #440001420, Marlene Bedore present. Mrs. Bedore requested that the interior pictures of this property be deleted from the property record card on file in the Assessor's office. Board directed Assessor to do the same. Mrs. Bedore requested the

document "2013 Protest #13-89, L&M Bedore, 310 Tate #440001420" be entered as an exhibit. Chair acknowledged receipt of said document and ordered it marked Exhibit #5.

- Protest 13-91 Hope Strong on parcel #440001331, present.
- Protest 13-92, Gerald W. & Sara L. Rippen on parcel #440001749, both present, Sara L. Rippen sworn.
- Protest 13-94 Marvin Harms on parcel #440002109, present.
- Protest 13-96 Mike Wagner on parcel #440003075, present.
- Protest 13-97, Fred L. & Bonita J. Weber, parcel #440002931, present.
- Protest 13-107, Charles G. Miller on parcel #440001919, present.
- Protest 13-110, Robert Sitzman on parcel #440000890, present.
- Protests 13-111 and 13-112, Gary Barber on parcels #440074185 and #440003814, present.
- Protest 13-109, Walter & Helen Beier on parcel #440002729, present.

Board entered into the record the following protests, noting protestants were not present.

- Protest 13-62 Jon Potthoff on parcel #440036658.
- Protests 13-68 and 13-69, Erna Jean Rehfuss on parcels #440019540 and #440003636.
- Protest 13-70, Robert Earl Gummere on parcel #440012627.
- Protest 13-71, Virgil E. & Connie V. Littrel on parcel #440042984.
- Protest 13-80, Gerald C. Barger on parcel #440023211.
- Protest 13-93 Todd Rippen & Jackie Rippen, on parcel #440000580.
- Protest 13-95 Ramona R. Wilkinson, on parcel #440001870.
- Protest 13-98 Leila Fries on parcel #440003849.
- Protests 13-99 and 13-100, Sharon Welsh on parcels #440000432 and #440000513.
- Protest 13-101 Ellen D. Barlow on parcel #440070368.
- Protest 13-102, Florence A. Minary on parcel #440000564.
- Protests 13-103 and 13-104, Travis L. & Brenda S. Miller on parcels #440001161 and #440002567.
- Protest 13-105, Jeremy K. Dutcher on parcel #440047412.
- Protest #13-106, Connie & Harold McCoy on parcel #440004004.
- Protest 13-108 Edward D. Dethlefsen on parcel #440002850.
- Protest #13-113, Randy Weaver on parcel #440003059.

The board took each protest listed under advisement and each protestant present was informed that 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).

Member McDonald moved to approve and execute tax list correction #452 pertaining to parcel #440010004. The motion was seconded by Nichols and after consideration, the roll was called and the following members voted in favor of said motion: McDonald, Wertz, and Nichols. Motion carried.

Motion by McDonald to recess until 9:00 a.m. Wednesday, July 17th, 2013. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz McDonald.

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, Hitchcock Co. Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 17th, 2013

The Hitchcock County Board of Equalization met this date at 9:00 a.m. as per recess of July 16th, 2013 for the purpose of continued hearings and review of 2013 Property Valuation Protests in the Community Room, Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska. Those present were Chair McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Assessor Judy McDonald, and Deputy Assessor Cynthia McCorkle. The original 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 at 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 Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Nichols moved to approve the June 17th, 2013 agenda. Member Wertz seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Judy McDonald and Cynthia McCorkle acknowledged that they remained under oath as previously sworn on July 15th, 2013.

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. All hearings were tape recorded.

- Protests 13-118 and 13-119, Mary Ann Vrbas on parcels #440002303 and #440003288, present. Also present Thomas Sughroue.
- Protests 13-115 and 13-116, Barbara J. Masur on parcels #440002591 and #440002559, present.
- Protest 13-128, Vincent D. & Melissa A. Sis on parcel #440012678, present.
- Protest 13-129, James A. Reagan on parcel #440010691, present.
- Protest 13-131, Scott & Peggy McDonald on parcel #440011973, Scott McDonald present.
- Protests 13-135 and 13-136, John F. Jr. & Helen Miller on parcels #440015626 and #440015073, Helen Miller present.
- Protest 13-138, Jason D. & Crystal L. Hicks on parcel #440014689, Crystal L. Hicks present.
- Protest 13-137, Gary & Kari Klumpe on parcel #440015839, Kari Klumpe present.
- Protest 13-141, Vicki L. McKain on parcel #440030138, present.

Board recessed for lunch at 11:55 a.m. to reconvene at 1:00 p.m. this date.

Board reconvened at 1:00 p.m. this date. Board entered into the record the following protests, noting protestants were not present.

- Protest 13-113, Stanley & Janet Anderson on parcel #440000408.
- Protest 13-117, Lynn C. Davis on parcel #440002125.
- Protest 13-120, Jon D. Marks on parcel #440001900.
- Protest 13-121, Dennis K. Chambers & Dana R. Lucero on parcel #440000491.
- Protest 13-122, Paul R. & Lillian L. Confer on parcel #440000394.
- Protest 13-123, Barry D. Ellis on parcel #440003822.
- Protest 13-124, John Kershaw on parcel #440000149.
- Protest 13-125, Todd E. Miller on parcel #440002923.
- Protest 13-127, Larry O. & Nancy R. Baker on parcel #440011167.
- Protest 13-130, Robert E. & Nancy E. Grindel on parcel #440011728.
- Protest 13-132 and 13-133, William J. & Martha Lawless on parcels #440014239 and #440015227.
- Protest 13-134, Patricia E. Hanken on parcel #440013798.

- Protest 13-139, Floyd & Sara Smith on parcel #440044294.
- Protest 13-140, Gerald R. Doris on parcel #440044413.
- Protest 13-142, Robert E. Waugh on parcel #440065577.
- Protests 13-143 through 13-152, Murfin Drilling Co. on parcels #440075521, #440075520, #440075523, #440075522, #440075529, #440075528, #440019557, #440019556, #440075503, #440075502.

The board took each protest listed under advisement and each protestant present was informed that 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).

Assessor McDonald advised that a copy of that portion of the property record file (for all duly filed 2013 protests) which substantiates the calculation of the protested value is maintained in the County Assessor's office, 229 East D Street, Trenton, Nebraska, in electronic and/or paper form.

Member Wertz moved to set real property values on the following parcels relating to 2013 property valuation protests:

Protest #	Parcel #	Value		Protest #	Parcel #	Value
13-1	440070740	$442,800		13-78	440023521	$83,460
13-2	440070651	$129,680		13-79	440029813	$379,070
13-3	440043328	$3,503,975		13-80	440023211	$536,145
13-4	440039916	$5,210		13-81	440027373	$164,260
13-5	440004381	$6,150		13-82	440027446	$86,980
13-6	440004373	$1,178,195		13-83	440001145	$33,875
13-7	440004322	$6,805		13-84	440020298	$512,845
13-8	440003954	$5,385		13-85	440018633	$735,940
13-9	440003733	$5,385		13-86	440020297	$181,510
13-10	440032091	$39,100		13-87	440018676	$11,080
13-11	440006619	$8,965		13-88	440001765	$43,195
13-12	440001285	$6,560		13-89	440001420	$106,080
13-13	440013585	$18,870		13-90	440003060	$127,070
13-14	440000661	$42,600		13-91	440001331	$71,985
13-15	440074285	$41,700		13-92	440001749	$100,810
13-16	440019036	$333,615		13-93	440000580	$42,400
13-17	440005248	$6,705		13-94	440002109	$56,560
13-18	440005965	$49,340		13-95	440001870	$5,630
13-19	440003512	$27,650		13-96	440003075	$8,755
13-20	440002443	$38,940		13-97	440002931	$72,825
13-21	440000823	$25,770		13-98	440003849	$97,600
13-22	440003725	$15,070		13-99	440000432	$4,530
13-23	440032075	$209,405		13-100	440000513	$1,430
13-24	440012724	$298,825		13-101	440070368	$6,275
13-25	440008468	$27,425		13-102	440000564	$26,965
13-26	440005590	$7,010		13-103	440001161	$37,310
13-27	440029814	$1,070		13-104	440002567	$12,275
13-28	440060966	$2,755		13-105	440047412	$81,555
13-29	440009944	$13,615		13-106	440004004	$12,110
13-30	440009634	$30,390		13-107	440001919	$25,250
13-31	440040590	$219,700		13-108	440002850	$12,620
13-32	440040442	$40,950		13-109	440002729	$54,775
13-33	440009987	$3,960		13-110	440000890	$15,395
13-34	440012074	$4,035		13-111	440074185	$2,410

13-35	440005213	$29,740		13-112	440003814	$27,965
13-36	440006996	$111,345		13-113	440003059	$1,985
13-37	440008387	$8,410		13-114	440000408	$30,040
13-38	440008360	$77,660		13-115	440002591	$6,030
13-39	440007658	$43,035		13-116	440002559	$10,870
Protest #	Parcel #	Value		Protest #	Parcel #	Value
13-40	440007682	$46,490		13-117	440002125	$100,265
13-41	440007852	$15,670		13-118	440002303	$22,365
13-42	440005469	$37,995		13-119	440003288	$2,670
13-43	440006341	$95,770		13-120	440001900	$95,505
13-46	440006228	$163,490		13-121	440000491	$96,810
13-47	440007569	$101,940		13-122	440000394	$133,005
13-48	440007623	$64,730		13-123	440003822	$47,185
13-49	440006503	$48,490		13-124	440000149	$40,810
13-50	440008182	$118,975		13-125	440002923	$14,890
13-51	440007976	$33,270		13-126	440001196	$11,710
13-52	440007941	$12,715		13-127	440011167	$29,325
13-53	440004810	$1,710		13-128	440012678	$66,990
13-54	440007704	$34,320		13-129	440010691	$16,500
13-55	440006333	$109,050		13-130	440011728	$715
13-56	440005922	$44,705		13-132	440014239	$30,695
13-57	440007909	$37,655		13-133	440015227	$33,835
13-58	440007747	$83,965		13-134	440013798	$99,570
13-59	440024307	$250,260		13-135	440015626	$15,885
13-60	440021316	$25,205		13-136	440015073	$27,825
13-61	440018986	$126,185		13-137	440015839	$73,400
13-62	440036658	$523,050		13-138	440014689	$25,635
13-63	440019834	$261,560		13-139	440044294	$42,500
13-64	440026172	$227,895		13-140	440044413	$20,335
13-65	440018153	$311,820		13-141	440030138	$72,180
13-66	440017696	$99,420		13-142	440065577	$7,155
13-67	440023483	$289,040		13-143	440075521	$175,550
13-68	440019540	$5,040		13-144	440075520	$402,240
13-69	440003636	$11,785		13-145	440075523	$72,340
13-70	440012627	$11,995		13-146	440075522	$97,060
13-71	440042984	$81,735		13-147	440075529	$1,258,910
13-72	440035910	$47,625		13-148	440075528	$4,260,920
13-73	440027773	$58,965		13-149	440019557	$250,680
13-74	440019401	$143,500		13-150	440019556	$659,590
13-75	440023807	$269,050		13-151	440075503	$309,770
13-76	440023785	$272,340		13-152	440075502	$793,080
13-77	440023564	$178,285				

Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald and Wertz. Member Nichols voted Nay. Motion carried. Chair McDonald signed each protest accordingly.

Member McDonald moved set real property values on the following parcels relating to 2013 property valuation protests:

Protest#	Parcel#	Valuation		Protest #	Parcel #	Valuation
13-44	440009243	$90,355		13-45	440007577	$80,955

Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols and McDonald. Member Wertz abstained. Motion carried. Chair McDonald signed said protest accordingly.

Member Nichols moved to set the real property value on the following parcel relating to 2013 property valuation protests:

Protest #	Parcel#	Valuation
13-131	440011973	$22,355

Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion: Nichols and Wertz. Member McDonald abstained. Motion carried. Vice Chair Wertz signed said protest accordingly.

Pursuant to NEB. REV. STAT. §77-1504 Clerk Pollmann was directed to mail to the protesters on or before July 24, 2013 written notice of the decision of the board of equalization.

Member Wertz moved to adjourn the Board of Equalization at 4:45 p.m. this date. Member Nichols seconded the motion and the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

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ATTEST: Scott McDonald, Chair

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Margaret M. Pollmann, Hitchcock Co. Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 7, 2013

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 7th day of October, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, County Clerk Margaret Pollmann. 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 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 October 7th, 2013 agenda; 2. Approval of the August 19th, 2013 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Member McDonald moved to set levies for the various entities as set out in Commissioner's Record Book 4, on Pages 504 and 505. Member Wertz seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Nichols and Wertz. Motion carried.

Member McDonald moved to approve the changes of assessed values and direct the same to be placed on the current year's assessment role on the following real property parcel numbers: #440019713 and #440013063. The motion was seconded by Wertz and after consideration the following member voted in favor of said motion: McDonald, Nichols and Wertz. Motion carried.

Member Nichols moved to adjourn Board of Equalization at 12:47 p.m. this date. Member McDonald seconded the same and the following members voted in favor of the motion. Wertz, McDonald and Nichols. Motion carried.

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 21, 2013

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 21st day of October, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, County Clerk Margaret Pollmann, Attorney D. Eugene Garner and Assessment Clerk Marie Smith. 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 Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the October 21st, 2013 agenda; 2. Approval of the October 7th, 2013 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Member Wertz moved to approve and execute tax list correction #453 pertaining to parcel #440047064. The motion was seconded by Nichols and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Marie Smith advised as to progress on re-appraisal of rural residential properties.

Member Wertz moved to adjourn Board of Equalization at 12:05 p.m. this date. Member McDonald seconded the same and the following members voted in favor of the motion. Wertz, McDonald and Nichols. Motion carried.

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
December 2nd, 2013

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 2nd day of December, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald 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. 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 Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the December 2nd, 2013 agenda; 2. Approval of the October 21st, 2013 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald, and Nichols. Motion carried.

Member Nichols moved to approve and execute tax list correction #455 pertaining to parcel #440011515. The motion was seconded by Wertz and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Member Nichols moved to adjourn Board of Equalization at 12:45 p.m. this date. Member Wertz seconded the same and the following members voted in favor of the motion. Nichols, McDonald and Wertz. Motion carried.

/s/ Scott McDonald
Scott McDonald, Chair

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

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
December 16th, 2013

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 16th day of December, 2013 as published. Present were Chair Scott McDonald, Commissioners Ronald 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. 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 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 16th, 2013 agenda; 2. Approval of the December 2nd, 2013 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald, and Nichols. Motion carried.

Member Nichols moved to approve and execute tax list correction #456 pertaining to parcel #440047064. The motion was seconded by McDonald and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Member Nichols moved to adjourn Board of Equalization at 1:20 p.m. this date. Member McDonald seconded the same and the following members voted in favor of the motion. Nichols, McDonald and Wertz. Motion carried.

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk SEAL