HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 3rd, 2017

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 January, 2017 as published. Present were Chair 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. 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 January 3rd, 2017 agenda; 2. Approval of the December 5th, 2016 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

Acting Assessor Albro joined the meeting and advised as to the difference between modular or manufactured homes and tax list corrections #56, #57, #58, #59 and #60, all for tax year 2016 and discussion was held on the same.

Member Wertz moved to approve tax list corrections #56 on Parcel 440000947 (RE), #59 on Parcel 440028876 (RE) and #60 on Parcel 440076522, all for tax year 2016. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and McDonald. Motion carried.

Member Wertz moved to approve tax list corrections #57 on Parcel 440013003 (RE) and #58 on parcel 440076515, both for tax year 2016. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols and Wertz. Member McDonald abstained. Motion carried. .

Attorney Garner advised as to pending Tax Equalization and Review Commission cases.

Member Nichols moved to adjourn Board of Equalization at 1:20 p.m. Member Wertz seconded the motion and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. 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
March 20, 2017

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 March, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann and County Attorney D. Eugene Garner. 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 March 20, 2017 agenda; 2. Approval of the January 3rd, 2017 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.

Terra Riggs was sworn in as Hitchcock County Assessor by Clerk Magistrate Linda Smith.

Assessor Riggs and Pat Albro with the Department of Revenue Property Assessment Division met with the board and advised as to the property tax exemption of Lakeview Lodge, Inc. Mrs. Albro read a website posting for said entity and suggested that the board more specifically review this property through the hearing process. Discussion held on what qualifies an organization for tax exemption. Statutes on the issue were reviewed. A hearing for further review on property tax exemption of Lakeview Lodge, Inc. will be held on Monday, April 17th, 2017.

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

ATTEST: _____
Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
April 17th, 2017

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 17th, day of April, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and 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 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 April 17th, 2017 agenda; 2. Approval of the March 20th, 2017 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.

Pursuant to NEB. REV. STAT. §77-202.03 (4), Chair McDonald opened the public hearing regarding the exemption status of Lakeview Lodge, Inc., at 11:05 a.m. Clerk Pollmann advised that notice of the public hearing was published in the *Hitchcock County News* on April 6th, 2017 and Notice of Public Hearing was duly mailed to Julie Bernt on April 3rd, 2017. Representing Lakeview Lodge, Inc., were Shaila Latta, Penny Walter, Julie Bernt, and Rich Bernt.

Assessor Terra Riggs advised as to findings relating to said exemption, specifically that she had conducted an onsite inspection and spoke with Linda Zahl and Penny Walter. It was determined that this entity operates through grants and volunteerism and any revenue goes toward paying usual costs such as utilities and upkeep. Further, the structures are situated on government owned property with a 75 year lease.

Julie Bernt advised as to the volunteerism required to keep the facility operational, that any revenues received were used for paying usual costs, that the structures were on leased ground, that Lakeview Lodge purchased the buildings for $1.00 from the Girl Scout organization, that it takes Lakeview Lodge's nine member board and a host of volunteers to keep the facility afloat, and "it's not a money making venture, more a public service".

Chair asked for those in favor of the continued exempt status of Lakeview Lodge, Inc. Shaila Latta, Penny Walter, Julie Bernt and Rich Bernt acknowledged they were in favor of continued exempt status.

Chair asked for those opposing the continued exempt status of Lakeview Lodge, Inc. There were none.

Chair asked for comments from those representing a neutral position on the continued exemption of Lakeview Lodge, Inc. There were none.

Chair McDonald closed the public hearing at 11:11 a.m.

It was Assessor Riggs' recommendation to the Board that the exempt statues of Lakeview Lodge, Inc. should remain. It was noted by the Board that no action needed to be taken regarding this issue as the subject property currently has an exempt status and that the public hearing was to determine if said exemption should continue/remain.

Assessor Riggs advised as to changes in assessed values on the following parcel identification numbers: #440023408, #440030242, #440038634, #440017254, #440019745, #440019748 and

#440039827.

Member Nichols moved to approve the changes of assessed values pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on property parcel numbers #440023408, #440030242, #440038634, #440017254, #440019745, #440019748 and #440039827 and directed the same to be placed on the current year's assessment role. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to Tax List Correction #56 on Parcel #440056144.

Member Wertz moved to approve Tax List Correction #56 on Parcel #440056144 for tax year 2016. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried. Tax List Correction No. 56 shall be marked Exhibit "B" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 11:40 a.m. Member Nichols seconded the motion and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. Motion carried.

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ATTEST: Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
May 1, 2017

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 1st, day of May, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and 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 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 May 1st, 2017 agenda; 2. Approval of the April 17th, 2017 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

Assessor Riggs advised as to Tax List Correction #57 on Parcel #440066859 - PP.

Attorney Garner advised as to NEB. REV. STAT. §77-1734.01.

Member McDonald moved to approve Tax List Correction #57 on Parcel #440066859 PP for tax year 2016. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, McDonald, and Nichols. Motion carried. Tax List Correction No. 57 shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to change in assessed value on the following parcel identification number: #440066859.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on property parcel number #440024765 and directed the same to be placed on the current year's assessment role. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, McDonald, and Wertz. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "B" of these minutes.

Discussion held on a vehicle for the Assessor's office.

Member Nichols moved to adjourn Board of Equalization at 12:29 p.m. Member McDonald seconded the motion and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. Motion carried.

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 5, 2017

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 5th, day of June, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, 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 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 June 5th, 2017 agenda; 2. Approval of the May 1st, 2017 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.

Assessor Riggs advised as to Tax List Correction #58 and #59 on Parcel #440075673- PP.

Member Wertz moved to approve Tax List Corrections #58 for tax year 2015 and #59 for tax year 2016 on Parcel #440075673 - PP. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried. Tax List Corrections No. 58 and No. 59 shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to change in assessed value on the following parcel identification number: #440025060.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on property parcel number #440025060 and directed the same to be placed on the current year's assessment role. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "B" of these minutes.

Member McDonald moved to adjourn Board of Equalization at 12:22 p.m. Member Nichols seconded the motion and the following members voted in favor of the motion. Wertz, Nichols, and McDonald. Motion carried.

ATTEST: _____
Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 3, 2017

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 3rd, day of July, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, County Assessor, Terra Riggs and Department of Property Assessment and Taxation Appraiser Bryan Hill. 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 July 3rd, 2017 agenda; 2. Approval of the June 5th, 2017 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 advised that the 2018, 2019 and 2020 "Plan of Assessment" would be filed with the board at the July 17th meeting.

Discussion was held on Tax Equalization and Review Commission (TERC) Decision and Order on Cases 16A 0245, 16A 0246, and 16A 0247.

Assessor Riggs advised as to Tax List Corrections #60 on Parcel 440027446 RE, #61 on Parcel 440027373 RE, and #62 on Parcel 440027438 RE.

Member Wertz moved to request a rehearing before the Tax Equalization and Review Commission (T.E.R.C.) on Cases: 16A 0245, 16A 0246 and 16A 0247, pursuant to NEB. REV. STAT. §77-5005. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion. McDonald, Wertz and Nichols. Motion carried.

Assessor Riggs and Appraiser Hill advised as to change in assessed value on the following parcel identification numbers: 440018901, 440032157, 440034877, 440037582, 440025559, 440000661, 440019036, 440074285, 440036845 and 440018951.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on property parcel numbers 440018901, 440032157, 440034877, 440037582, 440025559, 440000661, 440019036, 440074285, 440036845 and 440018951 directed the same to be placed on the current year's assessment role. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, McDonald, and Nichols. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to a letter from John Ramsey, Vice President Mineral Valuations with KE Andrews Valuation Tax Solutions advising that Parcels 440075516 and 440075517 were no longer owned by Coachman Energy, rather Great Plains Energy. Assessor Riggs advised that a deed had been recorded on the same, January 17, 2017.

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 #1.

Assessor Riggs presented a letter dated July 2017 and marked Exhibit #2 listing the following documents which are on file either in electronic or paper form in the office of the County Assessor pertaining to all 2017 property valuation protests.

1. Copy of the Certification of Completion of the Revision of the 2017 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2017 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 2017 Land/Lot Tables.
10. Copy of 2017 Reports and Opinions of the Property Tax Administrator.

Attorney Garner excused himself from the meeting.

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and offered comments.

- Protest 17-01 Christopher H. Williamson, #440044960 - present
- Protest 17-02 Christopher H. Williamson, #440073197 - present
- Protest 17-03 Christopher H. Williamson, #440044677 - present
- Protest 17-04 Christopher H. Williamson, #440044979 - present
- Protest 17-05 Christopher H. Williamson. #440073405 - present
- Protest 17-06 Christopher H. Williamson, #440073359 - present
- Protest 17-07 Christopher H. Williamson, #440073332 - present
- Protest 17-08 Christopher H. Williamson, #440073170 - present
- Protest 17-09 Christopher H. Williamson, #440073162 - present
- Protest 17-10 William R. & Lynda D. Neely, #440006481 – Not present
- Protest 17-11 Steven T. & Jody A. Lauman, #440028981 – Not present
- Protest 17-12 Seeker Farms, LLC, Heath & Michelle Seeker, #440029814 – Michelle Seeker present
- Protest 17-13 Craig D. Scott, #44006228 – Not present
- Protest 17-14, Bruce C. Desautels moved to July 18th at 9:15 a.m.

Attorney Garner re-joined the meeting.

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 the above protests.

Member Wertz moved to set real property values on the following parcel relating to 2017 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
17-01	440044960	$11,925.00		17-02	440073197	$15,730.00
17-03	440044677	$9,195.00		17-04	440044979	$9,000.00
17-05	440073405	$5,565.00		17-06	440073359	$5,500.00
17-07	440073332	$5,630.00		17-08	440073170	$5,545.00
17-09	440073162	$5,500.00		17-10	440006481	$8,585.00
17-11	440028981	$334,550.00		17-12	440029814	$4,795.00
17-13	44006228	$169,975.00				

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

No action taken on Agenda Item #3.

Attorney Garner advised as to NEB. REV. STAT. §77-5016.02.

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

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 17, 2017

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 17th, day of July, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, County Assessor, Terra Riggs and Department of Property Assessment and Taxation Appraiser Bryan Hill. 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 July 17th, 2017 agenda; 2. Approval of the July 3rd, 2017 meeting minutes noting that published agenda indicated June 5th, 2017 meeting minutes in error. 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 advised as to a change in assessed value on parcel identification number 440018995.

Member Wertz moved to approve the change of assessed value pursuant to Neb. Rev. Stat. §77-1315.01 and §77-1317 on property parcel identification number 440018995. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "A" of these minutes.

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 #3.

Assessor Riggs presented a letter dated July 2017 and marked Exhibit #4, listing the following documents which are on file either in electronic or paper form in the office of the County Assessor pertaining to all 2017 property valuation protests.

1. Copy of the Certification of Completion of the Revision of the 2017 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2017 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 2017 Land/Lot Tables.
10. Copy of 2017 Reports and Opinions of the Property Tax Administrator.

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and offered comments.

- Protest #17-15 #440045304, Nancy Arendt, not present
- Protest #17-16 #440000289, Terry and Mary Ginn, present
- Protest #17-17 #440000823, Merle Dack, not present
- Protest #17-18 #440003725 Merle Dack, not present
- Protest #17-19 #440002567, Travis & Brenda Miller, not present

- Protest #17-20 #440003563, Ellen D. Barlow, present
- Protest #17-21 #440003865, Rodney L & Pamula K. Oschner, not present
- Protest #17-22 #440001900, Jon D. Marks, present
- Protest #17-23 #440002532, Matthew Christner, not present
- Protest #17-24 #440000149. John D. Kershaw, not present
- Protest #17-25 #440000742, Karen Paulson, present via phone conference
- Protest #17-26 #440003032, Skip Gohl, present
- Protest #17-27 #440004179, Elaine J. Schleeman, present
- Protest #17-28 #440002842, Kathryn R. Wilkinson, present via phone conference
- Protest #17-29 #440004128, Robert S. & Kristina L. Propes, Robert S. Propes present
- Protest #17-30 #440003393, Robert S. & Kristina L. Propes, Robert S. Propes present
- Protest #17-31 #440003407, Robert S. & Kristina L. Propes, Robert S. Propes present
- Protest #17-32 #440001579, Kris & Kristyn Clapp, Kristyn Clapp present
- Protest #17-33 #440025001, Chad M. & Laurie L. Brenning, not present
- Protest #17-34 #440002214, Chad M. & Laurie L. Brenning, not present
- Protest #17-35 #440000424, Daniel & Linda Haines, not present
- Protest #17-36 #440012678, Vincent & Melissa Sis, present
- Protest #17-37 #440053919, Eugene A. Jesch, present
- Protest #17-38 #440012783, Paul Bohochik, present
- Protest #17-39 #440011183, Randy Szejna, present
- Protest #17-40 #440012503, Fred Hamilton, not present
- Protest #17-41 #440012309, James Hegwood, not present
- Protest #17-42 #440009669, Steven R. Adams, present
- Protest #17-43 #440010802, Stehno Land Co./Frank Stehno, not present
- Protest #17-44 #440011612, Kenneth D. Perkins, not present
- Protest #17-45 #440006791, John Peterson, present
- Protest #17-46 #440008247, Phyllis A. Daugherty, present
- Protest #17-47 #440007720, Ryan Bland, present
- Protest #17-48 #440008301, Terry Hovey, present
- Protest #17-49 #440006783, David P. Belleau, protest withdrawn
- Protest #17-50 #440005922, Barbara R. McConnell, Shirley and Harold McConnell present
- Protest #17-51 #440007569, Joan B. Cobb, present
- Protest #17-52 #440024307, Robert L. Brown, present
- Protest #17-53 #440029694, Shirley A. McConnell, Shirley & Harold McConnell present
- Protest #17-54 #440029961, Shirley A. McConnell, Shirley & Harold McConnell present
- Protest #17-83 #440032512 , Douglas L. Mary P. Holtmeier, not present

The board performed an on site inspection of 306 East 1st Street, Trenton, Nebraska commencing at the location at 5:25 p.m. CT. Said inspection related to Protest #17-50 on parcel 440005922. Those present, Scott McDonald, Ron Wertz, Paul Nichols, Margaret Pollmann, Harold McConnell and Shirley McConnell. Board resumed session in the Community Room, Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska at 5:45 p.m. CT.

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 the above protests.

Member McDonald moved to recess Board of Equalization at 5:51 p.m. CT and to reconvene at 9:00 a.m. on Tuesday, July 18, 2017. Member Wertz seconded the motion and the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 18, 2017

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 Tuesday, the 18th, day of July, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, County Assessor, Terra Riggs and Department of Property Assessment and Taxation Appraiser Bryan Hill. 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 July 18th, 2017 agenda. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

Assessor Riggs presented the Hitchcock County Plan of Assessment for assessments years 2018, 2019 and 2020 and discussion was held on the same.

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 #5.

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and offered comments.

- Protest #17-14 #440040356, Bruce Desautels, present
- Protest #17-55 #440036492, Robert H. Hrnchir, not present
- Protest #17-56 #440030536, Robert J. Hrnchir, present
- Protest #17-57 #440030528, Robert J. Hrnchir, present
- Protest #17-58 #440036594, Brian Sydow, not present
- Protest #17-59 #440031257, Benny L. Hidy, present
- Protest #17-60 #440033217, Charles Wilcox, not present
- Protest #17-61 #440030773, Mayo M. Striegel, not present
- Protest #17-62 #440036755, Valerie F. Paschall, present
- Protest #17-63 #440039541, Robert & Dorothy Gummere, not present
- Protest #17-64 #440029147, Mark Migchelbrink, Laurien Migchelbrink, present
- Protest #17-65 #440029813, Ronald E. & Beverly A. Seeker, not present
- Protest #17-66 #440031400, Delynn R. Hay, not present
- Protest #17-67 #440042615, James Long, not present
- Protest #17-68 #440042798, Roger L. & Elizabeth A. Maris, not present
- Protest #17-69 #440044189, Lloyd Bley, present
- Protest #17-70 #440038589, Happy Hills Inc./Bob Golding, present
- Protest #17-71 #440034329, Gary Vrbas, present via phone conference
- Protest #17-72 #440039924, Thomas Rife, not present
- Protest #17-73 #440072808, Franklin & Marci Cummins, present
- Protest #17-74 #440026660, Tom and Irene Felker, not present
- Protest #17-75 #440018293, Francis E. & Jacqueline K. Friehe, Francis Friehe present
- Protest #17-76 #440025118, Mark Rouse, not present
- Protest #17-77 #440025109, Mark Rouse, not present
- Protest #17-78 #440025110, Mark Rouse, not present
- Protest #17-79 #440025116, Mark Rouse, not present
- Protest #17-80 #440032199, Bill Marks, present

- Protest #17-81 #440020212, Thomas A. Moser, not present
- Protest #17-82 #440023831 Duane Depe, Harry Depe present
- Protest #17-84 #440041414 Albert Jolly, not present
- Protest #17-85 #440034094 Adolph J. Horinek, present

Sarah Scott, Tax Specialist Senior with the Nebraska Department of Revenue Property Assessment Division joined the meeting.

- Protest #17-86 #440034614 Richard E. Stahly, present
- Protest #17-87 #440034035 Richard E. Stahly, present
- Protest #17-88 #440033608 George M. Sutton, not present
- Protest #17-89 #440038685 Scott and Betty Golding, present
- Protest #17-90 #440038618 Scott and Betty Golding, present
- Protest #17-91 #440038731 Scott and Betty Golding, present
- Protest #17-92 #440039835 Scott and Betty Golding, present
- Protest #17-93 #440039762 Scott and Betty Golding, present
- Protest #17-94 #440038634 Scott and Betty Golding, present
- Protest #17-95 #440018765 John D. and Deborah D. Walters present.
- Protest #17-96 #440018706 John D. and Deborah D. Walters, present
- Protest #17-97 #440018692 John D. and Deborah D. Walters, present
- Protest #17-98 #440018750 John D. and Deborah D. Walters, present
- Protest #17-99 #440029243 Duane Dinnel, present
- Protest #17-100 #440017696 William C. Hoyt, present
- Protest #17-101 #440018153 William C. Hoyt, present
- Protest #17-102 #440040116 Lyndell & Doris Whipps present
- Protest #17-103 #440027438 Michael S. Bauer, represented by Ronald & Victoria Bauer
- Protest #17-104 #440027373 Ronald B. and Victoria Bauer present
- Protest #17-105 #440027446 Ronald B. and Victoria Bauer 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 the above protests.

Member McDonald moved to set real property values on the following parcel relating to 2017 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
17-14	440040356	1,445		17-15	440045304	5,415
17-16	440000289	207,725		17-17	440000823	51,115
17-18	440003725	25,040		17-19	440002567	10,555
17-20	440003563	59,285		17-21	440003865	87,055
17-22	440001900	59,460		17-23	440002532	36,315
17-24	440000149	48,460		17-25	440000742	17,040
17-26	440003032	25,075		17-27	440004179	117,020
17-28	440002842	82,900		17-29	440004128	8,215
17-30	440003393	420		17-31	440003407	132,675
17-32	440001579	127,285		17-33	440025001	48,425
17-34	440002214	74,570		17-35	440000424	28,435
17-36	440012678	102,815		17-37	440053919	415
17-38	440012783	36,730		17-39	440011183	12,140
17-40	440012503	38,305		17-41	440012309	7,280
17-42	440009669	49,965		17-43	440010802	128,615
17-44	440011612	34,485		17-45	440006791	11,470
17-46	440008247	50,495		17-47	440007720	41,080

17-48	440008301	13,100		17-50	440005922	34,850
17-51	440007569	122,945		17-52	440024307	409,720
17-53	440029694	712,460		17-54	440029961	700,640
17-55	440036492	22,750		17-56	440030536	479,305
17-57	440030528	213,660		17-58	440036594	138,785
17-59	440031257	535,100		17-60	440033217	97,545
17-61	440030773	438,960		17-62	440036755	145,120
17-63	440039541	211,140		17-64	440029147	543,535
17-65	440029813	653,685		17-66	440031400	383,895
17-67	440042615	346,885		17-68	440042798	294,580
Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
17-69	440044189	232,375		17-70	440038589	550,315
17-71	440034329	401,755		17-72	440039924	97,320
17-73	440072808	27,660		17-74	440026660	553,305
17-75	440018293	781,445		17-76	440025118	29,775
17-77	440025109	36,180		17-78	440025110	50,145
17-79	440025116	38,465		17-80	440032199	87,430
17-82	440023831	478,160		17-83	440032512	139,505
17-84	440041414	116,135		17-85	440034094	96,910
17-86	440034614	19,125		17-87	440034035	165,375
17-88	440033608	503,990		17-89	440038685	388,650
17-90	440038618	421,625		17-91	440038731	673,265
17-92	440039835	276,675		17-93	440039762	328,960
17-94	440038634	562,455		17-95	440018765	482,910
17-96	440018706	280,145		17-97	440018692	187,910
17-98	440018750	159,035		17-99	440029243	101,970
17-100	440017696	129,240		17-101	440018153	405,850
17-102	440040116	309,420		17-103	440027438	190,595
17-104	440027373	235,480		17-105	440027446	124,680

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

Board noted that Protest #17-49 on parcel #440006783 was withdrawn by protestant on July 13, 2017.

No action was taken on Protest #17-81 on parcel #440020212 pursuant to NEB. REV. STAT. §77-1502 as protest was not filed on or before 6-30-17. (Envelope postmarked July 1, 2017 Exhibit #6 attached to said protest)

Member McDonald moved to adjourn at 5:30 p.m. Member Wertz seconded the motion and the following "Aye" votes were cast: McDonald, Nichols and Wertz. Motion carried.

_____
Scott McDonald, Chair

ATTEST:

_____
Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 7th, 2017

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 7th, day of August, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Assessment Clerk Shelby Cook. 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 August 7th, agenda; 2. Approval of the July 17th and July 18th, 2017 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.

Board acknowledged receipt of the Assessor's Revised Hitchcock County Plan of Assessment for Assessment Years 2018, 2019 and 2020. No action was taken on Agenda Item #4.

Darrell and Iris Roths joined the meeting. Mr. Roths advised as to his 2017 valuation and his recent homestead exemption application. Discussion was held. Attorney Garner advised that there was nothing before the board requiring action at this time.

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

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
September 5th, 2017

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 Tuesday, the 5th, day of September, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, 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 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 September 5th, 2017 Agenda noting that the *Changes in Assessed Value* statues referenced on said agenda (Agenda Item #4) were incorrect. The correct statue is NEB. REV. STAT. §77-1507; and 2. Approval of the August 7th, 2017 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

Darrell and Iris Roths joined the meeting.

Assessor Riggs advised as to a change in assessed value on parcel identification number 440045479.

Member McDonald moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on property parcel identification number 440045479. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "A" of these minutes.

Chair McDonald opened the public hearing at 11:35 a.m. on the written complaint filed by Darrell and Iris Roths in relation to the Hitchcock County Assessor's rejection of homestead exemption application on parcel 440045479. Assessor Riggs advised as to Form 458V, Certificate of Average Assessed Value of Single-Family Residential Property within Hitchcock County. Attorney Garner advised as to the exemptions relating to homesteads and as to NEB. REV. STAT. §77-3516, §77-3505.02, §77-3507, and §77-3506.03. Mr. Roths advised as to the combining of the two parcels in March of 2017. Mr. Roths inquired as to the Marshall and Swift mass appraisal costing system and Attorney Garner and Assessor Riggs advised as to the same. The board took evidence pertinent to such complaint and the matter was submitted.

Chair McDonald closed the public hearing at 12:02 p.m.

After having held a public hearing and after having reviewed the written complaint of applicants Darrell and Iris Roths, member Wertz moved to make the following findings relating the request of the applicants for review pursuant to NEB. REV. STAT. §77-3519 and finds that based on the evidence provided,

(1) that the assessed value of the homestead is $136,755;
(2) that the average assessed value of a single family residence in Hitchcock County for 2017, as certified by the County Assessor is $55,759;
(3) that the maximum value pursuant to NEB. REV. STAT. §77-3505.02 is $111,518; and
(4) that the assessed value of the homestead exceeds the maximum value by more than $20.000.

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

Member Nichols moved that the rejection by the Hitchcock County Assessor for the application for homestead exemption filed by Darrell and Iris Roths be affirmed and that homestead exemption for 2017 be denied. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Chair McDonald advised the applicants as to the right to appeal under NEB. REV. STAT. §77-3519.

Member Wertz moved to adjourn Board of Equalization at 12:15 p.m. 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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ATTEST: Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 2nd, 2017

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 2nd, day of October, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Assessor Terra Riggs and County Attorney D. Eugene Garner. Patrons present were John and Deborah Walters. 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 October 2nd, 2017 Agenda and 2. Approval of the September 5th, 2017 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 Riggs and Attorney Garner advised as to Tax List Correction #63.

Member Wertz moved to approve Tax List Correction #63 on Parcel #440019656-RE. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried. Tax list correction #63 shall be marked Exhibit "A" of these minutes.

Assessor Riggs and County Attorney Garner advised as to valuations to be applied pursuant to NEB. REV. STAT. §77-1507 on parcels #440076667 and #440024900.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcels #440076667 and #440024900. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2017" shall be marked Exhibit "B" of these minutes.

Member McDonald moved to set levies for 2017 the various entities as set out in Commissioner's Record Book 4 on Page 510. Member Nichols seconded the motion and after consideration the roll was called and the following members voted in favor of the motion. Nichols, McDonald and Wertz. Motion carried.

Member Wertz moved to adjourn Board of Equalization at 11:15 a.m. Member McDonald seconded the motion and the following members voted in favor of the motion. Nichols, McDonald, and Wertz. Motion carried.

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
December 18th, 2017

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 18th, day of December, 2017 as published. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, 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 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 18th, 2017 Agenda and 2. Approval of the October 2nd, 2017 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.

Assessor Riggs advised as to Tax List Correction #64 on Parcel #440006228.

Member Wertz moved to approve Tax List Correction #64 on Parcel #440006228-RE. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols, and McDonald. Motion carried. Tax list correction #64 shall be marked Exhibit "A" of these minutes.

Member Nichols moved to adjourn Board of Equalization at 11:15 a.m. Member Wertz seconded the motion and the following members voted in favor of the motion. Nichols, McDonald, and Wertz. Motion carried.

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL