Hitchcock County Board of Commissioners

Trenton, Nebraska
February 5th, 2018

A meeting of the County Board of Commissioners of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Commissioner's Room, 229 East D Street, Trenton, Nebraska on Monday, the 5th, day of February, 2018 commencing at 9:00 o'clock a.m. Present were Chair Scott McDonald, Commissioners Paul Nichols and Ron Wertz, and County Clerk Margaret Pollmann. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News, the designated method for giving notice. Board agendas are posted on the County's website www.hitchcockcounty.ne.gov. Notice of the meeting was given to the Chair and all members of the Board. All proceedings hereafter shown where taken while the convened meeting was open to the attendance of the public. The Open Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Chair McDonald called the meeting to order at 9:00 a.m.

Member McDonald moved to approve the consent calendar consisting of the following items: Approval of the January 16th, 2018 meeting minutes and approval of the February 5th, 2018 meeting agenda. Member Wertz seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Nichols, and Wertz. Motion carried.

County Attorney D. Eugene Garner joined the meeting.

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

GENERAL FUND:

General Fund Payroll	$13,747.33
Marian Acton, prior service	$ 72.00
Robert Brown, Planning Commission & Board of Adjustment	$ 31.10
Capital Business, printer lease	$ 28.00
Clerk of District Court, adv. costs	$ 36.00
Clinch Enterprises, Janitor supplies	$ 122.93
Community 1st Bank, FICA/OASI/Fed.	$ 4,250.45
Community 1st Bank, checks	$ 59.92
Community Hospital, law enforcement cost	$ 308.00
DAS State Accouting, data process	$ 226.48
Dollar General, supply	$ 44.50
Eakes Office Solutions, copier contract	$ 285.02
Paul Forch, Broad of Adjustment	$ 20.45
Furnas County Court, transcript	$ 1.25
Great Plains Communications, telephone service	$ 1,065.77
Beryl Gummere, prior service	$ 48.00
Willa Mae Hawkinson, prior service	$ 60.00
Betty Horinek, prior service	$ 132.00
J. A. Automotive, repair	$ 89.61
Jacks Uniforms & Equipment, equipment	$ 545.33
Aaron Kolbet, Planning Commission	$ 23.72
Dustin Ladenburger, Planning Commission	$ 38.98
Law Office of Tana Fye, court appointed counsel	$ 10.00
Wayne Merrill, planning commission	$ 24.81
Midwest Connect, supplies	$ 95.00

Jacob Miller, Board of Adjustment---------- $ 34.62
Tom Monnahan, Planning Commision---------- $ 31.35
Mousel, Brooks, Schneider & Mustion, court appointed counsel---------- $ 853.54
NE Association of County Officials, registration---------- $ 140.00
NE Association of County Treasurers, dues---------- $ 50.00
NE Department of Revenue, state tax---------- $ 630.44
NE Weed Control Association, registration---------- $ 120.00
Alex Pollmann, Board of Adjustment---------- $ 23.18
Protex Central, inspection---------- $ 340.00
Quality Urgent Care, medical ---------- $ 251.00
Quill Corporation, supplies---------- $ 105.56
Retirement Plans Division Ameritas, retirement---------- $ 2031.66
Devonnabelle Reynolds, prior service---------- $ 276.00
Scoop Media LLC, dues & printing---------- $ 1,357.27
Shredding Solutions, shredding---------- $ 75.00
Southwest Public Power, utility---------- $ 34.74
Ashely K Spahn Attorney at Law, court appointed counsel---------- $ 771.30
Spectra Associates, supplies---------- $ 55.95
Frank Stehno, Board of Adjustment---------- $ 38.98
Verizon Wireless, telephone service---------- $ 242.47
Village of Trenton, utility---------- $ 1,264.96
WalMart Community, supply---------- $ 260.78
Dustin Webb, Planning Commission---------- $ 15.00
Ryan Wilcox, court public defender---------- $ 1,500.00

ROAD FUND:

Road Fund Payroll ---------- $ 10,543.59
Barnett's Do-It Center, supply---------- $ 29.35
Community 1st Bank, FICA/OASI/Fed.---------- $ 3,224.51
Dan's R Us Sanitation, service---------- $ 19.50
Great Plains Communication, telephone service---------- $ 175.99
Hayes County Treasurer, bridge match---------- $ 20,991.53
Medical Enterprises, service---------- $ 40.00
Michael Todd & Company, signs---------- $ 3,295.68
NE Department of Revenue, state tax---------- $ 508.96
Powerplan John Deere, parts & labor---------- $ 500.36
Retirement Plans Division Ameritas, retirement---------- $ 1,557.10
Sandhill Welding, service---------- $ 240.00
Sinner's Paint & Body Shop, parts & labor---------- $ 1,213.23
Southwest Public Power, utility----------$ 62.23
Titan Machinery, parts---------- $ 9.62
Village of Stratton, utility----------$ 126.62
Village of Trenton, utility---------- $ 125.67
WalMart Community, supply---------- $ 16.79

E-911 PSC FUND:

CenturyLink, service---------- $ 217.35
Great Plains Communications, same---------- $ 418.69

911 Emergency Services Fund:

CenturyLink, service---------- $ 64.92
Great Plains Communications, same---------- $ 125.06

Tyler Thiessen, Hitch and Hay Public Transit presented a Letter of Intent regarding local match sources. Attorney Garner advised as to the same and discussion was held.

Member Wertz moved to direct chair to sign letter signifying the County's intent for financial support of Hitch and Hay Public Transit. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried.

Tyson Bardsley and Brian Langenberg with Miller and Associates Consulting Engineers met with the board regarding the County Surveyor position.

Mark Rouse joined the meeting and advised as to the Replat of Riverside Subdivision located in Part of the NW ¼ of the SW ¼ of Section 13, Township 3 North, Range 32 West of the 6th P.M., Hitchcock County, Nebraska. Attorney Garner advised as to legal process regarding said replat.

Member Wertz moved to approve the replat of the Riverside Subdivision as presented. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz and McDonald. Motion carried. The official replat document was executed by Chair McDonald and Clerk Pollmann.

Chair executed the Subgrant Amendment for Child Support Enforcement Services.

Board acknowledged receipt of claim of Brian K. Buhr filed under the Nebraska Political Subdivision Tort Claim Act. Said claim has been forwarded to the County's insurance carrier.

Road Department surplus property was reviewed. An affidavit will be prepared for consideration at the February 20th, 2018 meeting.

Sheriff Bryan Leggott joined the meeting. Sheriff pickup bids were opened as published at 11:00 a.m. Three bids were received, Tom Dinsdale, Hastings, NE ($27,869.00), Janssen Chrysler, North Platte, NE ($29,853.00) and Gregg Young Chrysler, Grand Island, NE ($27,500.00). Each bid was publicly opened and read by Chair McDonald. Bids were reviewed and compared.

Dennis Maggart with McInnes Group joined the meeting and presented information as to the March 1st health and dental insurance renewal. Extensive discussion on renewal options and Mid American deductible funding.

Member McDonald moved to accept the bid of Greg Young CDJR for a 2018 Dodge Ram 4x4 pickup in the amount of $27,500.00. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, McDonald and Nichols. Motion carried.

Treasurer was in receipt of $50.00 from Board of Ed. Lands & Funds for room rent and $81.39 from Central Crude for oil production, both credited to the General Fund; $1.00 from Vonage American and $6.00 from Centurytel Inc. for 911 surcharges, both credited to the 911 Emergency Services Fund; $45,060.23 from the State of NE DOT for County Bridge Match reimbursement, credited to the Road Fund (Street Buyback Program).

Member Nichols moved to adjourn at 12:20 p..m. and to meet for the next regular meeting on Tuesday, February 20th, 2018 at 9:00 a.m. Member Wertz seconded the motion and the roll was called with the following members voting in favor of said motion: McDonald, Wertz, and Nichols. Motion carried.

ATTEST:

_____
Scott McDonald, Chair
Hitchcock County Board of Commissioners

_____
Margaret M. Pollmann, County Clerk

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
April 16th, 2018

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 16th, day of April, 2018 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 McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the April 16th, 2018 Agenda and 2. Approval of the February 5th, 2018 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.

Assessor Riggs advised as to valuations to be applied to parcel numbers 440039290, 440039305, 440077704, 440077711, and 440077718.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcels #440039290, #440039305, #440077704, #440077711, and #440077718. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried. The spreadsheet entitled "Valuations To Be Applied By the Hitchcock County Board for 2018" shall be marked Exhibit "A" of these minutes.

Discussion was held on WebGIS Support and Standard Assessor Support renewal rates.

Member McDonald moved to adjourn Board of Equalization at 11:30 a.m. Member Nichols seconded the motion and the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried.

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
May 7th, 2018

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 May, 2018 as published. Present were Chair Scott McDonald, Commissioner Ron Wertz, County Clerk Margaret Pollmann, County Assessor Terra Riggs and County Attorney D. Eugene Garner. Member Paul Nichols was absent. 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 February 7th, 2018 Agenda and 2. Approval of the April 16th, 2018 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald and Wertz. Member Nichols, Absent. Motion carried.

Assessor Riggs advised as to Tax List Correction #66 on Parcel #440047137-RE.

Member Wertz moved to approve Tax List Correction #66 on Parcel #440047137-RE. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Wertz and McDonald. Member Nichols, Absent. Motion carried. Tax list correction #66 shall be marked Exhibit "A" of these minutes.

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

ATTEST: _____ Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 4th, 2018

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 4th, day of June, 2018 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 June 4th, 2018 Agenda and 2. Approval of the May 7th, 2018 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, McDonald and Wertz. Motion carried.

Assessor Riggs advised as to Tax List Corrections #67 on Parcel #440046122-RE, #68 on Parcel 440046114-RE, #69 on Parcel #440046262-RE and #70 on Parcel # 440046254-RE.

Member Wertz moved to approve Tax List Corrections #67 on Parcel #440046122-RE, #68 on Parcel 440046114-RE, #69 on Parcel #440046262-RE and #70 on Parcel #440046254-RE. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried. Tax list correction #67 shall be marked Exhibit "A", #68 shall be marked Exhibit "B" and #69 shall be marked Exhibit "C" and #70 shall be marked Exhibit "D" of these minutes.

Attorney Garner advised as to a request for a joint motion to continue relating to the Tax Equalization and Review Commission (TERC) hearing on Case Number 17A 0012 to be held July 23rd, 2018.

Member Nichols moved to adjourn Board of Equalization at 11:20 a.m. Member Wertz 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 16, 2018

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 16th, day of July, 2018 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 Deputy Assessor Trish Rippen. 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 16th, 2018 agenda; 2. Approval of the June 4th, 2018 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and McDonald. Motion carried.

Assessor Riggs presented a letter dated July, 2018 and marked Exhibit #1 listing the following documents which are on file either in electronic or paper form in the office of the County Assessor.

1. Copy of the Certification of Completion of the Revision of the 2018 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2018 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 2018 Land/Lot Tables.
10. Copy of 2018 Reports and Opinions of the Property Tax Administrator.

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 read their respective protest and offered comments.

- Protest 18-1 Chris Williamson, #440044677 - Present
- Protest 18-2 Chris Williamson, #440073197 - Present
- Protest 18-3 Tommie L. Anderson, #440072913 - Present
- Protest 18-4 Michael R. and RaeDean Lutz, #44007307
- Protest 18-5 Charles Mack, #440073324 - Present
- Protest 18-6 Charles Wilcox, #440033217 – Present
- Protest 18-7 Carol Hock, #440022231
- Protest 18-8 Paul James Forch, #440031656 - Present
- Protest 18-9 Bruce Desautels, #440040356 - Present
- Protest 18-10 Donald Keller, #440030102
- Protest 18-11 Village of Trenton, American Legion, #440029474
- Protest 18-12 Ramona Wilkinson, #440019435
- Protest 18-13 Ramona Wilkinson, #440001870

- Protest 18-14 Scott and Peggy McDonald, #440010128 - Scott McDonald Present
- Protest 18-15 Eugene and Donna Jesch, #440012856
- Protest 18-16 Linda Brennan, #440040450
- Protest 18-17 Duane Dinnel, 440029243 - Present
- Protest 18-18 Harold and Shirley McConnell, #440030358
- Protest 18-19 Harold and Shirley McConnell, #440076555
- Protest 18-20 Harold and Shirley McConnell, #440029708
- Protest 18-21 Dale Friehe, #440016401 – Brad Friehe P.O.A. Present
- Protest 18-22 Dale Friehe, #440019141 – Brad Friehe P.O.A. Present
- Protest 18-23 Francis Friehe, #440018374 - Present
- Protest 18-24 Francis Friehe, #440018382 - Present
- Protest 18-25 Francis Friehe, #440018293 - Present
- Protest 18-26 Francis Friehe, #440025079 - Present
- Protest 18-27 Darrell & Iris Roths, #440045479 – Present

The board took each protest listed under advisement. Each protestant present was informed they would be notified of the Board's final decision via first class mail and that the action of the County Board of Equalization upon a protest, may be appealed to the Nebraska Tax Equalization and Review Commission (TERC).

The Board of Equalization considered the testimony and evidence presented (if any) on Protests 18-1 through 18-13 and 18-15 through 18-27.

Member Wertz moved to set real property values on the following parcel relating to 2018 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
18-1	440044677	$10,450.00		18-2	440073197	$17,875.00
18-3	440072913	$74,520.00		18-4	440073073	$22,905.00
18-5	440073324	$107,735.00		18-6	440033217	$108,720.00
18-7	440022231	$115,420.00		18-8	440031656	$100,970.00
18-9	440040356	$2,875.00		18-10	440030102	$49,525.00
18-11	440029474	$32,175.00		18-12	440019435	$29,965.00
18-13	440001870	$11,715.00		18-15	440012856	$6,085.00
18-16	440040450	$93,840.00		18-17	440029243	$91,890.00
18-18	440030358	$162,060.00		18-19	440076555	Combined w/ 440030358
18-20	440029708	$19,645.00		18-21	440016401	$93,015.00
18-22	440019141	$307,100.00		18-23	440018374	$343,780.00
18-24	440018382	$372,005.00		18-25	440018293	$625,360.00
18-26	440025079	$85,630.00		18-27	440045479	$121,000.00

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

The Board of Equalization considered the testimony and evidence presented on Protest #18-14 relating to parcel #440010128.

Member Nichols moved to set real property value on Protest #18-14 relating to parcel #440010128 at $9,865.00 for 2018. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz and Nichols. Member McDonald abstained. Motion carried.

Chair McDonald opened the public hearing at 4:15 p.m. on the written complaint filed by Darrell and Iris Roths in relation to the Hitchcock County Assessor's rejection of the homestead exemption application on parcel #440045479. Darrell and Iris Roths present.

Assessor Riggs advised as to the effect the Board's decision relating to Protest #18-27 has on the 2018 Homestead Application of Mr. and Mrs. Roths and discussion was held. The Board took evidence pertinent to said complaint and the matter was submitted.

Chair McDonald closed the public hearing at 4:25 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 to 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 $121,000.00.
(2) That the average assessed value of a single family residence in Hitchcock County for 2018, as certified by the County Assessor is $57,565.00.
(3) That the maximum value pursuant to NEB. REV. STAT. §77-3505.02 is $115,130;
(4) That the assessed value of the homestead exceeds the maximum value by more than $5,000.00 and less than $7,499.00.
(5) That there will be a 20% exempt value reduction.

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

Assessor Riggs advised as to changes in assessed valuations on parcel identification numbers 440018901, 440032157, 440034877, 440037582, 440076193 and 440076249.

Member Nichols moved to approve the changes of assessed valuations pursuant to Neb. Rev. Stat. 77-1507 on Parcels #440018901, #440032157, #440034877, #440037582, #440076193 and #440076249. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz and Nichols. Motion carried. The spreadsheet entitled "Valuations To Be Applied By the Hitchcock County Board for 2018" shall be marked Exhibit "A" of these minutes.

Assessor Riggs presented and the Board acknowledged receipt of the Hitchcock County Plan of Assessment for Assessment Years 2019, 2020, and 2021. Discussion was held on the same.

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

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Scott McDonald, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 20th, 2018

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 20th, day of August, 2018 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 August 20th, 2018 Agenda and 2. Approval of the July 16th, 2018 meeting minutes. Member Nichols 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 #71 on Parcel #440025110-RE.

Member Nichols moved to approve Tax List Corrections #71 on Parcel #440025110-RE. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols, and McDonald. Motion carried. Tax list correction #71shall be marked Exhibit "A" of these minutes.

Discussion held on 2018 valuations.

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

ATTEST: _____
Scott McDonald, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
September 17th, 2018

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 September, 2018 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 Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the September 17th, 2018 Agenda and 2. Approval of the August 20th, 2018 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, McDonald, and Wertz. Motion carried.

Chair McDonald opened the public hearing at 11:30 a.m. on the Application for Exemption from Motor Vehicles Taxes filed 8-31-18 by the Stratton Industrial Commission, Inc. on a 2018 Dodge Passenger Van and a 2017 Braun Sport Van. Chair asked for those in favor of the exemption. There were none. Chair asked for those opposing the exemption. There were none. Chair asked for comments from those in a neutral position. There were none. Chair asked for any further opinions or comments. There were none. Chair closed the public hearing at 11:34 a.m.

It was noted that Treasurer Cook had recommended approval of said application.

Member Wertz moved to approve the Application for Exemption from motor vehicle taxes filed by the Stratton Industrial Commission, Inc., on a 2018 Dodge Passenger Van, VIN 2C4RDGBG3JR310424 and a 2017 Braun Sport Van, VIN 2C7WDGBGXHR828725 and to direct Chair to execute the same. Member Nichols seconded the motion and after consideration, the following member voted in favor of the motion. McDonald, Wertz, and Nichols. Motion carried.

Joining the meeting were Duane Dinnel, Ron Bauer, and John Walters.

Discussion held on the Tax Equalization and Review Commission (TERC) "*Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization" on* Case Nos. 16A-0245, 16A-0246, and 16A-0247 dated September 6, 2018.

Attorney Garner advised as to an *Amended Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization* received this date correcting an obvious error, specifically "property sold to an individual named Seward was incorrectly described as Seward County property".

Assessor Riggs provided spreadsheet listing CREP values for Hayes, Dundy, Red Willow, Frontier, and Chase counties.

Chair McDonald advised that further analysis of the order was necessary and that it was the consensus of the board to recess the meeting until 9:00 a.m. on Monday, September 24, 2018.

Mr. Dinnel asked if the board would be considering the 2017 and 2018 TERC appeals also. Chair McDonald indicated that the Board would be considering how to proceed in relation to those appeals as well.

A conversation regarding the TERC appeal process was had. All parties voiced frustration with the extended period of time it takes to receive a decision from said Commission.

Member Wertz moved to recess Board of Equalization at 11:55 a.m. this date and to reconvene at 9:00 a.m. on Monday, September 24th, 2018. The motion was seconded by Member Nichols and the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried.

ATTEST: Scott McDonald, Chair

Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
September 24th, 2018

The Hitchcock County Board of Equalization reconvened at 9:00 a.m. as per recess of September 17th, 2018, on Monday, September 24th, 2018 in the Commissioner's Room of the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska. Present were Chair Scott McDonald, Commissioners Ron Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Assessor Terra Riggs. Also present was patron Duane Dinnel. 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.

Chair McDonald moved to enter executive session regarding pending litigation pertaining to 2016 and 2017 Tax Equalization and Review Commissioner (TERC) appeals at 9:06 a.m. Duane Dinnel objected to the motion inquiring as to the need and or reason for entering executive session. Attorney Garner advised that TERC appeals were pending litigation, specifically the 2016 *Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization,* and the pending 2017 and 2018 TERC appeals. Attorney Garner further advised that any decision relating to the above would be by motion in open session. Member Wertz seconded the motion. Chair McDonald asked for any further discussion and after consideration, the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried. Those present in executive session were McDonald, Wertz, Nichols, Attorney Garner and Assessor Riggs.

Chair McDonald moved to come out of executive session at 9:37 a.m. Member Nichols seconded the motion and the following members voted in favor of the motion: Wertz, Nichols, and McDonald. Motion carried.

Member Wertz moved to direct County Attorney to file a request with the Tax Equalization and Review Commission to reconsider the 2016 *Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization* for mathematical errors in per acre value calculations, specifically on parcel #440027438. Discussion held. After consideration the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried.

Chair McDonald moved to authorize County Attorney to prepare an offer to settle pending 2017 TERC appeals, that being an assessed per acre valuation of $1,854.00 for CREP acres. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols and McDonald. Motion carried.

Discussion was had regarding comparable sales involving CREP acres that may be used based upon the TERC analysis set forth in the 2016 *Decision and Order Reversing the Decisions of the Hitchcock County Board of Equalization.*

Discussion was had regarding the 2018 TERC appeal.

Member Wertz moved to adjourn Board of Equalization at 11:55 a.m. this date. The motion was seconded by Member Nichols 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
October 15, 2018

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 4th, day of June, 2018 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 McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the October 15, 2018 Agenda and 2. Approval of the September 24th, 2018 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, McDonald and Wertz. Motion carried.

Member Wertz moved to set 2018 levies for the various entities as set out in Commissioners Record Book 4 on Page 511. Member McDonald seconded the motion and after consideration the roll was called and the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried.

Ronald and Victoria Bauer joined the meeting. Board acknowledge receipt of letters from Duane Dinnel (no date noted) and Ronald, Victoria, and Michael Bauer, dated 10-15-18 relating to 2017 Tax Equalization and Review Commission (TERC) appeals. Attorney Garner advised as to the motion to reconsider on 2016 TERC appeals and the reason no motion would be filed and further, that a final TERC order should be received in the near future setting 2016 appealed CREP values. The 2017 TERC appeals were discussed.

Motion by Nichols to enter into settlement agreements with appellants on 2017 TERC Case Numbers 17A-0012, 17A-0056, 17A-0057, 17A-0058, 17A-0059, 17A-0117, 17A-0118, 17A-0119 for an assessed value of $1,773 per acre for CREP acres and direct County Attorney to prepare stipulations accordingly for submission to TERC. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion. Nichols, Wertz, and McDonald. Motion carried.

Motion by Wertz to enter into a settlement agreement with appellant on 2018 TERC Case Number 18A-0002 for an assessed value of $1,773 per acre for CREP acres and direct County Attorney to prepare stipulation accordingly for submission to TERC. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion. Wertz, Nichols and McDonald. Motion carried.

Member McDonald moved to adjourn Board of Equalization at 11:47 a.m. this date. Member Nichols seconded the motion and the following members voted in favor of the motion. Nichols, McDonald, and Wertz. Motion carried.

ATTEST:

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Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
November 5, 2018

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 November, 2018 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 November 5th, 2018 Agenda and 2. Approval of the October 15th, 2018 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, Nichols, and McDonald. Motion carried.

Assessor Riggs advised as to Tax List Corrections #72 on parcel 440027446-RE (2016), #73 on parcel 440027373-RE (2016), #74 on parcel 440027438-RE (2016), #75 on parcel 40027438-RE (2017), and #76 on parcel 440000008 PP (2017). Treasurer Linda Cook advised as to payment of refunds on 2016 corrections. Jackie Drain was also present.

Member McDonald moved to approve Tax List Corrections #72 on parcel 440027446-RE (2016), #73 on parcel 440027373-RE (2016), #74 on parcel 440027438-RE (2016), #75 on parcel 40027438-RE (2017), and #76 on parcel 440000008 PP (2017). Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried. Tax list correction #72 shall be marked Exhibit "A", #73 shall be marked Exhibit "B", #74 shall be marked Exhibit "C", #75 shall be marked Exhibit "D" and #76 shall be marked Exhibit E of these minutes.

Assessor Riggs advised as to a valuation to be applied for 2018 on parcel #440027438.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcel #440027438. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2018" shall be marked Exhibit "F" of these minutes.

Member Nichols moved to adjourn Board of Equalization at 11:17 a.m. this date. Member Wertz seconded the motion and the following members voted in favor of the motion. Nichols, Wertz, 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
November 19, 2018

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 19th, day of November, 2018 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 November 19th, 2018 Agenda and 2. Approval of the November 5th, 2018 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Wertz, and Nichols. Motion carried.

Assessor Riggs advised as to Amended Tax List Corrections #72 on parcel 440027446-RE (2016), #73 on parcel 440027373-RE (2016), #74 on parcel 440027438-RE (2016).

Member Wertz moved to approve Amended Tax List Corrections #72 on parcel 440027446-RE (2016), #73 on parcel 440027373-RE (2016), #74 on parcel 440027438-RE (2016), Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, McDonald, and Nichols. Motion carried. Amended Tax List Correction #72 shall be marked Exhibit "A", Amended Tax List Correction #73 shall be marked Exhibit "B", and Amended Tax List Correction #74 shall be marked Exhibit "C" shall be marked Exhibit E of these minutes.

Assessor Riggs advised as to Tax List Correction #77.

Member Wertz moved to approve Tax List Correction #77 on parcel 440055407 – PP (2018) 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 #77 shall be marked Exhibit "D" these minutes.

Attorney Garner advised as to 2017/2018 Tax Equalization and Review Commission (TERC) appeal settlements.

Member Nichols moved to adjourn Board of Equalization at 11:52 a.m. this date. Member McDonald seconded the motion and the following members voted in favor of the motion. McDonald, Nichols, and Wertz. Motion carried.

ATTEST: _____
Scott McDonald, Chair

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Margaret M. Pollmann, County Clerk

SEAL