HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 7, 2019

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 January, 2019 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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 January 7th, 2018 Agenda and 2. Approval of the November 19th, 2018 meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, McDonald, and Nichols. Motion carried.

Assessor Riggs advised as to Tax List Corrections #78 on parcel 440029243-RE (2018), #79 on parcel 440029243-RE (2017), #80 on parcel 440027373-RE (2017) and #81 on parcel 440027446 – RE (2017).

Member Wertz moved to approve Tax List Corrections #78 on parcel 440029243-RE (2018), #79 on parcel 440029243-RE (2017), #80 on parcel 440027373-RE (2017) and #81 on parcel 440027446 – RE (2017). Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. Tax List Correction #78 shall be marked Exhibit "A", Tax List Correction #79 shall be marked Exhibit "B", Tax List Correction #80 shall be marked Exhibit "C" and Tax List Correction #81 shall be marked Exhibit "D" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 10:50 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: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 22, 2019

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 22nd, day of January, 2019 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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.

Chair Nichols opened the meeting at 10:30 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the January 22nd, 2018 Agenda and 2. Approval of the January 7th, 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 advised as to Tax List Corrections #82 on parcel 440018765-RE (2017), #83 on parcel 440018706-RE (2017), #84 on parcel 440018692-RE (2017), #85 on parcel 440018750-RE (2017), and #86 on parcel 440027438-RE (2017).

Member Nichols moved to approve Tax List Corrections #82 on parcel 440018765-RE (2017), #83 on parcel 440018706-RE (2017), #84 on parcel 440018692-RE (2017), #85 on parcel 440018750-RE (2017), and #86 on parcel 440027438-RE (2017). Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, McDonald, and Nichols. Motion carried. Tax List Correction #82 shall be marked Exhibit "A", #83 shall be marked Exhibit "B", #84 shall be marked Exhibit "C", #85 shall be marked Exhibit "D", and #86 shall be marked Exhibit "E" of these minutes.

Assessor Riggs advised as to rural residential review.

Member McDonald moved to adjourn Board of Equalization at 10:40 a.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: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
February 19, 2019

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 19th, day of February, 2019 as published. Present were Chair Paul Nichols, Commissioner Scott McDonald, County Clerk Margaret Pollmann, and County Assessor Terra Riggs. Commissioner Ron Wertz 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.

Chair Nichols opened the meeting at 10:30 a.m.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the February 19th, 2019 Agenda and 2. Approval of the January 22nd, 2019 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, and McDonald. Motion carried.

Assessor Riggs advised as to Tax List Corrections #88 on parcel 440025060-RE (2018).

Member McDonald moved to approve Tax List Correction #88 on parcel 440025060-RE (2018). Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols and McDonald. Motion carried. Tax List Correction #88 shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised and discussion was held on the Department of Revenue's Homestead Exemption Audit finding dated January 4, 2019.

Member Nichols moved to adjourn Board of Equalization at 10:51 a.m. this date. Member McDonald seconded the motion and the following members voted in favor of the motion. McDonald and Nichols. Motion carried.

ATTEST: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
March 18, 2019

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 March, 2019 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, 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.

Chair Nichols opened the meeting at 10:30 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the March 18th, 2019 Agenda and 2. Approval of the February 19th, 2019 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 #89 on parcel 440008689-RE (2016).

Member McDonald moved to approve Tax List Correction #89 on parcel 440008689-RE (2016). Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, McDonald, and Wertz. Motion carried. Tax List Correction #89 shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to agricultural land valuations to be applied for 2019 and provided sales data and analysis documentation relating to said valuations. Discussion held on the special valuation corridor relating to recreational land adjacent to the Republican River.

Attorney Garner advised that Tax Equalization Review Commission Appeal Case #17R-0103 has been dismissed by the appellant.

Member Wertz moved to adjourn Board of Equalization at 11:15 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: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
May 6, 2019

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 6th day of May, 2019 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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 May 6th, 2018 agenda; 2. Approval of the March 18th, 2019 meeting minutes. Member McDonald 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 May, 2019 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 2019 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2019 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 2019 Land/Lot Tables.
10. Copy of 2019 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.

Chair Nichols gave the following opening statement: *Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission. While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner.*
We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings.

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

- SV #19-1 Arvada Transfer Co., Joe Elms Parcel #440026059 – Not present
- SV #19-2 JMH Lunker Hunter LLC, James Hulbert #440029250 – Bronson Malcom present via phone conference
- SV #19-3 JMH Lunker Hunter LLC, James Hulbert #440029289 – Bronson Malcom, present via phone conference

- SV #19-4 JMH Lunker Hunter LLC, James Hulbert #440029245 – Bronson Malcom present via phone conference
- SV #19-5 JMH Lunker Hunter LLC, James Hulbert #440029290 – Bronson Malcom present via phone conference
- SV #19-6 JMH Lunker Hunter LLC, James Hulbert #440076609 – Bronson Malcom present via phone conferenc
- SV #19-7 Princess Land & Cattle LLC, Thomas Tolkacz #440040159 – Thomas Tolkacz 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 Special Valuation Protests #19-1 through #19-7.

Member Wertz moved to set real property values on the following parcels relating to 2019 special valuation property protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
SV #19-1	440026059	242,650.00		SV#19-2	440029250	4,680.00
SV #19-3	440029289	1,170.00		SV #19-4	440029245	805.00
SV #19-5	440029290	169,870.00		SV #19-6	440076609	166,320.00
SV #19-7	440040159	339,800.00				

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

Member Nichols moved to adjourn Board of Equalization at 11:55 a.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: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
May 20, 2019

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 May, 2019 as published. Present were Chair Paul Nichols, Commissioner Scott McDonald, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, and County Assessor, Terra Riggs. Commissioner Ron Wertz 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 McDonald moved to approve the May 20th, 2019 agenda. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion: Nichols and McDonald. Wertz absent. Motion carried.

The May 6th, 2019 minutes were reviewed. The following corrections and additions were noted:

- Deputy Assessor Trish Rippen was not present at the May 6th, 2019 meeting;
- On the motion to approve the consent agenda 1. Approval of the May 6th, 2018 agenda is corrected to May 6th, 2019;
- The Assessor's recommendations on 2019 Special Valuation Protests were discussed and considered at the May 6th meeting however, not noted in the minutes.

County Assessor Riggs recommended that Special Valuation Protests 19-1, 19-2, and 19-3 on parcels #440026059, #440029250, and #440029289 respectively, continue to qualify for special valuation due to their primary use for agricultural and horticultural purposes and recommended valuations accordingly.

County Assessor Riggs recommended that Special Valuation Protests 19-4, 19-5, 19-6, and 19-7 on parcels #440029245, #440029290, #440076609, and #440040159 not qualify for special valuation designation as they are not primarily used for agricultural and horticultural purposes and recommended valuations accordingly.

Member McDonald moved to approve the May 6th, 2019 minutes as corrected and amended. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. McDonald and Nichols. Wertz Absent. Motion carried.

Assessor Riggs presented a letter dated May, 2019 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 2019 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2019 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 2019 Land/Lot Tables.
10. Copy of 2019 Reports and Opinions of the Property Tax Administrator.

Clerk Pollmann presented a copy of the letter sent to Michael J. Dugas on Protests 19-8 through 19-11 providing statutory notice of hearing date and time, which was received and marked Exhibit #2.

Chair Nichols gave the following opening statement: *Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission. While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner.*
We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings.

The following property valuation protests were read, reviewed and discussed.

- SV #19-8 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035414
- SV #19-9 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035341
- SV #19-10 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035392
- SV #19-11 Swanson Lake Ranch, LLC, Michael J. Dugas, parcel #440035449

Assessor Riggs provided copies of statutes referenced in protestant Michael J. Dugas' letter. Protestant Swanson Lake Ranch, LLC was not present.

Member McDonald moved to approve the change of assessed values pursuant to NEB. REV. STAT. §77-1507 on Parcel #440035449 and #440035341. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Nichols and McDonald. Wertz Absent. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2019" shall be marked Exhibit "A" of these minutes.

County Assessor Riggs recommended that Special Valuation Protest 19-11 on parcel #440035449 continue to qualify for special valuation due to its' primary use for agricultural and horticultural purposes and recommended valuations accordingly.

County Assessor Riggs recommended that Special Valuation Protests 19-8, 19-9, and 19-10 on parcels #440035414, #440035341, and #440035392 respectively not qualify for special valuation designation as each are not primarily used for agricultural and horticultural purposes and recommended valuations accordingly.

The board took each protest listed under advisement. Board noted that the County Clerk will notify protestant of the Board's final decision via first class mail and that the appeal option is noted on the reverse of said notification.

The Board of Equalization considered the testimony and evidence presented (if any) on Special Valuation Protests #19-8 through #19-11.

Member Nichols moved to accept and approve the Assessor's recommendation and finds that said parcel continues to qualify for special valuation as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
SV #19-11	440035449	$185,935				

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

Member McDonald moved to accept and approve the Assessor's recommendation and finds that said parcels do not qualify for special valuation as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
SV #19-8	440035414	$612,500		SV #19-9	440035341	$704,155

SV #19-10	440035392	$899,985				

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

Member Nichols moved to adjourn Board of Equalization at 11:57 a.m. this date. Member McDonald seconded the motion and the following members voted in favor of the motion. Nichols and McDonald. Wertz Absent. Motion carried.

ATTEST: Paul Nichols, Chair

Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 17th, 2019

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.

Chair Nichols opened the meeting at 12:06 p.m.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the June 17th, 2019 Agenda and 2. Approval of the May 20th, 2019 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.

Assessor Riggs advised as to a valuation notice on Parcel #440035341.

Motion by Wertz by to send notice of valuation change on Parcel #440035341. Member McDonald 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 a valuation to be applied for 2019 on Parcel #440018870.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcel 440018870. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried. The spreadsheet entitled "Valuation to Be Applied By the Hitchcock County Board for 2019" shall be marked Exhibit "A" of these minutes.

Discussion held on dates for protest hearings. It is the consensus of the board to begin protest hearings on Monday, July 1st at 1:15 p.m.

Member Wertz moved to adjourn Board of Equalization at 12:35 p.m. Member McDonald seconded the motion and the following members voted in favor of the motion. Wertz, Nichols and McDonald. Motion carried.

ATTEST: _____ Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 1, 2019

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 July, 2019 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, 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: Approval of the July 1st, 2019 agenda and the June 17th meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion: Nichols, McDonald and Wertz. Motion carried.

Assessor Riggs presented a letter dated July, 2019 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 2019 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2019 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 2019 Land/Lot Tables.
10. Copy of 2019 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.

Chair Nichols gave the following opening statement: *While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner. We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings. Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission.*

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

- Protest 19-1 Georgia Baughman on parcel #440074277 – Not present
- Protest 19-2 Sara J. Nichols on parcel #440019311 – Not present
- Protest 19-3 Todd Ellinger on parcel #440022576 – Present – Exhibit #3 received
- Protest 19-4 William B. Bynog on parcel #440029546 – Not present
- Protest 19-5 M. John Bailey on parcel #440042100 – Not present
- Protest 19-6 Happy Hills Inc./Bob Golding on parcel #440038589 – Not present

The board took each protest listed under advisement.

The Board of Equalization considered the testimony and evidence presented (if any) on Protests #19-1 through #19-6.

Member Wertz moved to set total real property values on the following parcels relating to 2019 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
19-1	440074277	$142,650.00		19-2	440019311	$49,405.00
19-3	440022576	$148,375.00		19-4	440029546	$62,715.00
19-5	440042100	$253,265.00		19-6	440038589	$504,180.00

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

Board noted that the County Clerk will notify protestant of the Board's final decision via first class mail and that the appeal option is noted on the reverse of said notification.

Assessor Riggs presented her "Three Year Plan of Assessment" and discussion was held.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcel #440026253 and #440076158. 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 2019" shall be marked Exhibit "A" of these minutes.

Member McDonald moved to adjourn Board of Equalization at 2:30 p.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: Paul Nichols, Chair

_____

Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 15, 2019

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 15th day of July, 2019 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, 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.

Chair Nichols opened the meeting at 1:00 p.m.

Member McDonald moved to approve the consent agenda consisting of the following items: Approval of the July 15th, 2019 agenda and the July 1st, 2019 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 presented a letter dated July, 2019 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 2019 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2019 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 2019 Land/Lot Tables.
10. Copy of 2019 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.

Board acknowledged receipt of "Certification of Assessor – 2019 Property Valuation Protests" advising that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the Hitchcock County Assessor's Office in electronic or paper form for 2019 property valuation protests.

Chair Nichols gave the following opening statement: *While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner. We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings. Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission.*

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and was given the opportunity to offer comments.

- Protest 19-7 Julie Morrow on parcel #440008395
- Protest 19-8 Julie Morrow on parcel #440008484
- Protest 19-9 Rachel McArthur on parcel #440008697 - Present
- Protest 19-10 Desirae Long on parcel #440006473 – Present – Exhibit #5 received
- Protest 19-11 Sandra Titus on parcel #440001633
- Protest 19-12 Jon Marks on parcel #440001900 - Present
- Protest 19-13 Danny Sprenkle on parcel #440042992 – Kristin Sprenkle – Exhibit #4 received
- Protest 19-14 Corwyn D. Clarey on parcel #440032008
- Protest 19-15 Randy Woitaszewski on parcel #440019842 Randy and Shannon Woitaszewski present – Exhibit #3 received
- Protest 19-16 Derik M. Vap on parcel #440029856
- Protest 19-17 Robert Peterson on parcel #440030846 – Pennie Peterson present
- Protest 19-18 James R. Gohl on parcel #440053889 - present
- Protest 19-19 Shane Rippen on parcel #440020297
- Protest 19-20 Shane Rippen on parcel #440018676
- Protest 19-21 Stretch Farms LLC on parcel #440027616
- Protest 19-22 Harold J. & Shirley A. McConnell on parcel #440030161
- Protest 19-23 Harold J. & Shirley A. McConnell on parcel #440029627
- Protest 19-24 Harold J. & Shirley A. McConnell on parcel #440029961
- Protest 19-25 Jerry G. & Lisa L. Welton (Lisa Fornadley) on parcel #440019265
- Protest 19-26 James Hulbert (JMH Lunker Hunter) on parcel #440029290
- Protest 19-27 James Hulbert (JMH Lunker Hunter) on parcel #440076609
- Protest 19-28 James Hulbert (JMH Lunker Hunter) on parcel #440029245
- Protest 19-29 Central Operating on parcel #440075780
- Protest 19-30 Central Operating on parcel #440075773
- Protest 19-31 Central Operating on parcel #440076438
- Protest 19-32 Central Operating on parcel #440076445

Each protestant present was advised of the appeal option.

The Board of Equalization considered the testimony and evidence presented (if any) on Protests #19-7 through #19-32.

Member Wertz moved to set total real property values on the following parcels relating to 2019 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
19-7	#440008484	$9,150.00		19-8	#440008395	$10,910.00
19-9	#440008697	$60,765.00		19-10	#440006473	$18,585.00
19-11	#440001633	$74,095.00		19-12	#440001900	$61,710.00
19-13	#440042992	$49,355.00		19-14	#440032008	$86,250.00
19-15	#440019842	$54,740.00		19-16	#440029856	$166,900.00
19-17	#440030846	$161,435.00		19-18	#440053889	$113,590.00
19-19	#440020297	$185,810.00		19-20	#440018676	$17,820.00
19-21	#440027616	$76,360.00		19-22	#440030161	$316,435.00
19-23	#440029627	$163,520.00		19-24	#440029961	$583,905.00
19-25	#440019265	$473,495.00		19-26	#440029290	$169,870.00
19-27	#440076609	$166,320.00		19-28	#440029245	$805.00
19-29	#440075780	$7,450.00		19-30	#440075773	$1,710.00
19-31	#440076438	$570.00		19-32	#440076445	$4,360.00

Protest #19-33 filed July 8th, 2019 automatically dismissed pursuant to 350 NAC 150-10-003.

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

Board noted that the County Clerk will notify protestant of the Board's final decision via first class mail and that the appeal option is noted on the reverse of said notification.

Assessor Riggs advised as to valuations to be applied.

Member McDonald moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcel #440047390 and #440075493. 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 2019" shall be marked Exhibit "A" of these minutes.

Member McDonald moved to adjourn Board of Equalization at 3:55 p.m. this date. Member Wertz seconded the motion and the following members voted in favor of the motion. McDonald, Nichols, and Wertz. Motion carried.

ATTEST: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 5th, 2019

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 August 2019, as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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.

Chair Nichols opened the meeting at 11:30 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the August 5th, 2019 Agenda and 2. Approval of the July 15th, 2019 meeting minutes. Member McDonald 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 Property Valuation Protests #19-34 on parcel 440037734, #19-35 on parcel 440037787, and #19-36 on parcel 440037744.

Property Valuation Protests #19-34, #19-35, and #19-36 filed July 25, 2019 are automatically dismissed pursuant to 350 NAC 150-10-003.

Member Wertz moved to adjourn Board of Equalization at 11:45 a.m. Member McDonald seconded the motion and the following members voted in favor of the motion. McDonald, Wertz, and Nichols. Motion carried.

ATTEST: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 7, 2019

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 October, 2019 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 October 7, 2019 Agenda and 2. Approval of the August 5th, 2019 meeting minutes. Member McDonald 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 2019 levies for the various entities as set out in Commissioners Record Book 4 on Page 512. 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.

Member Nichols moved to adjourn Board of Equalization at 11:15 a.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: Paul Nichols, Chair
Margaret M. Pollmann, County Clerk