HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 19, 2021

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 January, 2021 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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 called the meeting to order.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the January 19th, 2021 agenda; 2. Approval of the October 5th, 2020 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 January, 2021 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 2020 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2020 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 2020 Land/Lot Tables.
10. Copy of 2020 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 protests of disqualification for special value were read, reviewed and discussed.

- SV #21-1 Kenneth and Roger Kolbet – Parcel #440025605 – present
- SV #21-2 Kenneth and Roger Kolbet – Parcel #440019745 – present
- SV #21-3 Tad J. Puckett – Parcel #440029244 – not present

Assessor Riggs advised as to each protest.

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 #21-1 through #21-3.

Board finds that based on the information provided and the recommendation of the County Assessor as follows:

- SV 21-1: The described land qualifies as agricultural or horticultural land and qualifies for special value.
- SV 21-2: The described land qualifies as agricultural or horticultural land and qualifies for special value.
- SV 21-3: 30 acres of the described land lying south of the river and enclosed by a high fence qualifies as agricultural or horticultural land and qualifies for special value.

Member Nichols moved to qualify the land described in SV 21-1 and 21-2 as Special Value for 2021. Member McDonald seconded the motion and after consideration, the following member voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried.

Member Wertz moved to qualify that 30 acres of the land described in SV 21-3 which lies south of the river and enclosed by a high fence as Special Value for 2021. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried.

Discussion held on the special valuation application on Parcel #440078369.

Assessor Riggs advised as to Tax List Correction #99 on Parcel #440044480 – RE

Member McDonald moved to approve Tax List Correction #99 on Parcel #440044480 – RE (2020). 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 #99 shall be marked Exhibit "A" of these minutes.

Member Nichols moved to adjourn Board of Equalization at 12:30 a.m. this date. Member McDonald 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
June 7th, 2021

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 June, 2021 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 10:51 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the June 7th, 2021 Agenda and 2. Approval of the January 19th, 2021meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, Nichols, and McDonald. Motion carried.

County Assessor Terra Riggs advised as to valuations to be applied for 2021 on Parcels #440019826, #440054338, #440027055, #440027071, #440022983, #440019095, #440010349, #440026059, #440013216, #440039754, #440020026, and 440032326.

Member McDonald moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #440019826, #440054338, #440027055, #440027071, #440022983, #440019095, #440010349, #440026059, #440013216, #440039754, #440020026, and 440032326. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, Nichols, and McDonald. Motion carried. The spreadsheet entitled "Valuation to Be Applied By the Hitchcock County Board for 2020" shall be marked Exhibit "A""of these minutes.

Assessor Riggs provided the Three Year Plan of Assessment and discussion was held on the same.

Member Wertz moved to adjourn Board of Equalization at 11:10 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

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 21st, 2021

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 21st, day of June, 2021 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 11:01 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the June 21st, 2021 Agenda and 2. Approval of the June 7th, 2021meeting minutes. Member McDonald seconded the motion and after consideration, the following members voted in favor of said motion. McDonald, Wertz, and Nichols. Motion carried.

County Assessor Terra Riggs advised as to valuations to be applied for 2021 on Parcels #3440010411, #440037734, and #440037787.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #3440010411, #440037734, and #440037787. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. The spreadsheet entitled "Valuation to Be Applied By the Hitchcock County Board for 2020" shall be marked Exhibit "A""of these minutes.

Assessor Riggs advised as to tax list corrections #100, #101, and #102 on Property ID #440004292 - RE, #440004292 – RE, and #440002729 – RE respectively.

Member McDonald moved to approve Tax List Corrections #100 on Parcel #440004292 – RE Tax year 2017, #101 on Parcel #440004292 – RE Tax year 2018, #102 on Parcel #440002729 – RE tax year 2018. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried. Tax list correction #100 shall be marked Exhibit "B", #101 shall be marked Exhibit "C" and #102 shall be marked Exhibit "D" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 11:25 a.m. Member McDonald seconded the motion and the following members voted in favor of the motion. Wertz, McDonald, and Nichols. Motion carried.

ATTEST: _____
Paul Nichols, Chair

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 19, 2021

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 July, 2021 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, 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 called the meeting to order at 1:00.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the July 19th, 2021 agenda; 2. Approval of the June 21st, 2021 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 July, 2021 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 2021 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2021 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 2021 Land/Lot Tables.
10. Copy of 2021 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.

- Daniel G. & Mary K. Sandberg #440010063 21-1
- Ronald E. & Beverly A. Seeker #440029813 21-2
- Ronald E. & Beverly A. Seeker #440007623 21-3
- Travis Miller #440001161 21-4
- Travis Miller #440002567 21-5
- Lowell & Marlene Bedore #440001420 – Marlene Bedore present 21-6
  Exhibit #3 Photographs – 20 bound pages front & back
  Exhibit #4 - 6 page document entitled "Property Valuation Protest"

Protestant Francis Friehe advised that Marlene Bedore would be assisting with Protests 21-7, 21-8, 21-9, 21-10, and 21-11. Mrs. Bedore requested that said protests be heard as a group as the reason for said protests all relate to the same issue.

- Francis, Jacqueline, Mark, & Donna Friehe #440058988 21-7
  Francis Friehe present - Mark Friehe present via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440058961 21-8
  Francis Friehe present – Mark Friehe present via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440078082 21-9
  Francis Friehe present – Mark Friehe via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440033500 21-10
  Francis Friehe present – Mark Friehe via phone
- Francis, Jacqueline, Mark, & Donna Friehe #440033519 21-11
  Francis Friehe present – Mark Friehe via phone
  Exhibit #5 – Walmart envelope consisting of 17 photographs
  Exhibit #6 - *Freehling Pasture Absolute Auction* flyer
- Richard & Roma Sensel #440004187 21-12
- Richard & Roma Sensel #440001390 21-13
- Austin & Justin Gessleman #440000955 21-14
- Christopher Williamson #440032091 - Present 21-15
- Rosalyn Jayne Kauffmann #440007879 - Present via phone 21-16

- Alice Wright #440009278 – Present – Assessor to review this date 21-17
- Kelly Leggott #440006708 21-18

Board noted that the protest filed 6-22-21 on Parcel #440004926 was withdrawn by protestant on 6-22-21.

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 21-01 through 21-18.

Member McDonald moved to set total real property values on the following parcel relating to 2021 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
21-1	440010063	$10,625.00		21-2	440029813	$522,445.00
21-3	440007623	$73,960.00		21-4	440001161	$45,260.00
21-5	440002567	$11,000.00		21-6	440001420	$139,480.00
21-7	440058988	$83,945.00		21-8	440058961	$28,725.00
21-9	440078082	$31,860.00		21-10	440033500	$231,325.00
21-11	440033519	$341,110.00		21-12	440004187	$20,755.00
21-13	440001390	$12,385.00		21-14	440000955	$25,240.00
21-15	440032091	$69,760.00		21-16	440007879	$46,090.00
21-17	440009278	$38,515.00		21-18	440006708	$52,515.00

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

Board acknowledged receipt of Assessor's Certification that a copy of that portion of the property record files which substantiate the calculation of the protested value is maintained in the County Assessor's office in electronic or paper form.

Assessor Riggs advised as to changes in assessed valuations on parcel identification numbers 440046963, 440075717, 440075679, 440047730, 440009804, 440076368, 440037744, and 440010055.

Member Wertz moved to approve the changes of assessed valuations pursuant to NEB. REV. STAT. §77-1507 on Parcels 440046963, 440075717, 440075679, 440047730, 440009804, 440076368, 440037744, and 440010055. 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 2021" shall be marked Exhibit "A" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 4:18 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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ATTEST: Paul Nichols, Chair

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Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 4, 2021

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 October, 2021 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, 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 Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the October 4, 2021 Agenda and 2. Approval of the July 19, 2021 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.

Member Nichols offered Board of Equalization Resolution #21-1 and moved for its' adoption. Member Wertz seconded the motion and after consideration the roll was called thereupon and the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Said resolution having been consented to by a majority of all members elected to said County Board, was by the Chair declared passed and adopted. A true, correct and complete copy of said resolution is as follows:

BOARD OF EQUALIZATION
RESOLUTION #21-1
RESOLUTION OF ESTABLISHMENT OF LEVIES

WHEREAS, the County of Hitchcock County, Nebraska, is a duly organized county, existing pursuant to the laws of the State of Nebraska; and

WHEREAS, NEB. REV. STAT. §13-508 requires all political subdivisions within Hitchcock County, Nebraska to file with and certify to the Hitchcock County Board of Commissioners a copy of the adopted statement with the amount of property tax required to fund their adopted budget; and

WHEREAS, NEB. REV. STAT. §77-1601 requires that the Hitchcock County Board of Equalization levy the necessary taxes for political subdivisions on or before October 15th of each year; and

WHEREAS, all levies that are certified to Hitchcock County by adjacent counties will be levied as certified to the Hitchcock County Board of Equalization.

NOW THEREFORE, BE IT RESOLVED, by the Board of Equalization of Hitchcock County, Nebraska as follows:

Section 1: That the levies of local political subdivisions for Fiscal Year 2021/2022 be set as follows:

SEE ATTACHMENT "A"

PASSED AND APPROVED on this 4th day of October, 2021.

VOTING FOR THE MOTION: Scott McDonald, Ron Wertz, and Paul Nichols
VOTING AGAINST THE MOTION: None

ABSTAINING: None

The Resolution is hereby adopted.

Paul Nichols Ron Wertz Scott McDonald

ATTEST:

Margaret M. Pollmann, Co. Clerk *SEAL*

Entity	Fund	Levy	Total Levy
Hitchcock County Schools 44-0070	General	.921142	
	Bond	.119491	1.040633
Hitchcock County Agricultural Society	General	.009687	.009687
Hitchcock County Historical Society	General	.004254	.004254
Village of Culbertson	General	.449998	.449998
Village of Palisade	General	.467047	.467047
Village of Stratton	General	.457866	.457866
Village of Trenton	General	.444159	.444159
Culbertson Fire Protection District	General	.016074	.016074
Palisade Rural Fire Protection District	General	.038914	
	Bond	.024729	.063643
Stratton Ambulance & Fire Protection Dist.	General	.037678	.037678
Trenton Rural Fire Protection District	General	.007929	
	Sinking	.013215	.021144
Culbertson Cemetery District	General	.002930	
	Sinking	.002292	.005222
Stratton Cemetery District	General	.006888	.006888
Trenton Cemetery District	General	.003382	
	Sinking`	.002416	.005798
Hitchcock County	General	.272453	.272453

All levies are expressed in terms of cents per one hundred dollars of actual valuation.

ATTACHMENT "A"

Member Wertz moved to adjourn Board of Equalization at 10:36 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.

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ATTEST: Paul Nichols, Chair

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Margaret M. Pollmann, County Clerk