HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 17, 2023

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, January 17, 2023 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 opened the meeting at 11:11 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the January 17, 2023 Agenda and 2. Approval of the October 17, 2022 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.

Pursuant to Neb. Rev. State §77-202.02 a public hearing was held for the purpose of hearing testimony, if any, regarding 2023 Exemption Application of Belonging and Becoming, Inc. The applicant received advanced notice of said hearing date and time. ____ was present.

Assessor Riggs advised as to said application.

Chair Nichols opened the public hearing opened the public hearing at 11:15 a.m. Chair asked for those in favor of the application. Assessor Riggs advised as to the application. Chair asked for those opposing the application. There were none. Chair asked for comments from those in a neutral position. There were none.

Chair Nichols closed the public hearing at 11:20 a.m.

Member Nichols moved to approve the exemption application of Belonging and Becoming, Inc. for tax year 2023. Member Wertz seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Assessor Riggs advised as to Tax List Correction #106 on parcel 440075952 – PP.

Member Wertz moved to approve Tax List Corrections #106 on parcel 440075952 – PP (2022). 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 #106 shall be marked Exhibit "A" of these minutes.

Member Nichols moved to adjourn Board of Equalization at 11:23 a.m. this date. Member McDonald seconded the motion and the following members voted in favor of the motion. Wertz. Nichols, and McDonald. Motion carried.

_____
Paul Nichols, Chair

ATTEST:

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
February 21st, 2023

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, February 21st, 2023 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, County Clerk Margaret Pollmann, Deputy County Assessor Lacey Daniels 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 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 February 21st, 2023 Agenda and 2. Approval of the January 17, 2023 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.

The Application for Exemption from motor vehicle taxes filed by Stratton Industrial Commission, Inc. pursuant to NEB. REV. STAT. §60-3,189 (2) was reviewed. Treasurer Jackie Drain advised as to the application. Bill Zahl was present on behalf of Stratton Industrial Commission, Inc.

Member Nichols moved to approve the motor vehicle exemption application of Stratton Industrial Commission, Inc. for tax year 2023. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Deputy Assessor Daniels advised as to Tax List Correction #107 on parcel 440072192 – PP, #108 on parcel 440075668 – PP, and #109 on parcel 440075670 – PP, all for tax year 2022.

Member Wertz moved to approve Tax List Corrections Tax List Correction #107 on parcel 440072192 – PP, #108 on parcel 440075668 – PP, and #109 on parcel 440075670 – PP, all for tax year 2022. 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 Corrections #107, #108 and #109 shall be marked Exhibits "A", "B" and "C" respectively of these minutes.

Member Nichols moved to adjourn Board of Equalization at 11:49 a.m. this date. 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
April 17, 2023

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on Monday, the 17th, day of April, 2023 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, County Clerk Margaret Pollmann, 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 opened the meeting at 11:20 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the April 17th, 2023 Agenda and 2. Approval of the February 21st, 2023 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.

Permissive exemptions for tax year 2023 were reviewed.

Assessor Riggs advised as to proposed changes in assessed value on parcels 440018188, 440036054, 440077949, 440009286, 440072808, 440018897, 440018900 and Tax List Corrections #110 on parcel 440033888 – RE

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1507 on Parcels 440018188, 440036054, 440077949, 440009286, 440072808, 440018897, 440018900. Member Wertz seconded the motion and after consideration, the following members voted in favor of the motion: Nichols, Wertz, and McDonald. Motion carried. The spreadsheet entitled "Clerical Error Changes to Be Applied By the Hitchcock County Board for 2023" shall be marked Exhibit "A" of these minutes.

Member Wertz moved to approve Tax List Corrections #110 on parcel 4400338880 - RE (2022). Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. Tax List Correction #110 shall be marked Exhibit "B" these minutes.

The Board was in receipt of the 2023 Reports and Opinions of the Property Tax Administrator.

Member Nichols moved to adjourn Board of Equalization at 11:36 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
July 17, 2023

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on Monday, the 17th day of July, 2023 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 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 called the meeting to order at 1:00 p.m.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the July 17th, 2023 agenda; 2. Approval of the April 17th, 2023 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 presented a letter dated July 17, 2023 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 2023 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2023 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 2023 Land/Lot Tables.
10. Copy of 2023 Reports and Opinions of the Property Tax Administrator.

County 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 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 and the same was marked Exhibit #3.

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 were given the opportunity to offer comments.

- Protest #23-1 - Lee & Errin Wilson #440015502 – Errin Wilson present via phone conference on Protests #23-1 and #23-2
- Protest #23-2 – Lee & Errin Wilson #440015340
- Protest #23-3 – Richard W. & Judy D. Durham #440013755

- Protest #23-4 – Chawnta Durham #440014786
- Protest #23-5 – Jason Hicks #440013984
- Protest #23-6 – Jason Hicks #440014476
- Protest #23-7 – Jason Hicks #440014689
- Protest #23-8 – Roy D. Shapley #440078299
- Protest #23-9 – Larry O. & Nancy R. Baker #440011167
- Protest #23-10 – Joanne Jones #440012090 – Thomas W. Jones present
- Protest #23-11 – Christina M. Reagan & H. Alexis Windecker #440010691
- Protest #23-12 – Christina M. Reagan #440012058
- Protest #23-13 – Daniel Stephen Fassler #440001625
- Protest #23-14 – Christopher Williamson #440073189 – Christopher Williamson present
- Protest #23-15 – Christopher Williamson #440044979 – Christopher Williamson present
- Protest #23-16 – Christopher Williamson #440045045 – Christopher Williamson present
- Protest #23-17 – Christopher Williamson #440044960 – Christopher Williamson present
- Protest #23-18 – Christopher Williamson #440071453 – Christopher Williamson present
- Protest #23-19 – Kari Peter #440031654 – Kari Peter present
- Protest #23-20 – Kari Peter #440073456 – Kari Peter present
- Protest #23-21 – Thomas & Pamela Logsdon #440036845 – Thomas Logsdon present
- Protest #23-22 – Kern-Cart Farm LLC #440019095
- Protest #23-23 – Mark, Donna, Francis & Jacqueline Friehe #440058988
- Protest #23-24 – Mark, Donna, Francis & Jacqueline Friehe #440058961
- Protest #23-25 – Mark, Donna, Francis & Jacqueline Friehe #440078082
- Protest #23-26 – Mark, Donna, Francis & Jacqueline Friehe #440033500
- Protest #23-27 – Mark, Donna, Francis & Jacqueline Friehe #440033519
- Protest #23-28 – Mark, Donna, Francis & Jacqueline Friehe
- Protest #23-29 – Murfin Drig Co. #440075955
- Protest #23-30 – Canyon Operating LLC #440078957
- Protest #23-31 – Canyon Operating LLC #440078956
- Protest #23-32 – Murfin Drig Co. #440075962
- Protest #23-33 – Murfin Drig Co. #440019550
- Protest #23-34 – Murfin Drig Co. #440019551
- Protest #23-35 – Murfin Drig Co. #440078955
- Protest #23-36 – Murfin Drig Co. #440078962

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 #23-1 through #23-36.

Protest #23-19 on Parcel #440031654 and Protest #23-5 on Parcel #440013984: Board noted that protests were not filed by the record owners and authorization to file said protests on behalf of the owners was not provided.

Motion by Wertz to dismiss Protests #23-2, #23-13, #23-14, #23-15, #23-16, #23-17, #23-18 & #23-28 pursuant to NEB. REV. STAT. §77-1502. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried.

Member McDonald moved to set total real property values on the following parcel relating to 2023 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
23-1	440015502	$86,055.00		23-22	440019095	$263,545.00
23-3	440013755	$39,705.00		23-23	440058988	$83,945.00
23-4	440014786	$8,880.00		23-24	440058961	$28,725.00
23-5	440013984	$65,180.00		23-25	440078082	$31,860.00
23-6	440014476	$76,905.00		23-26	440033500	$231,325.00

23-7	440014689	$57,565.00		23-27	440033519	$343,155.00
23-8	440078299	$3,215.00		23-29	440075955	$43,160.00
23-9	440011167	$47,875.00		23-30	440078957	$166,240.00
23-10	440012090	$70,830.00		23-31	440078956	$469,680.00
23-11	440010691	$24,845.00		23-32	440075962	$34,420.00
23-12	440012058	$29,430.00		23-33	440019550	$124,670.00
23-19	440031654	$293,005.00		23-34	440019551	$85,920.00
23-20	440073456	$271,920.00		23-35	440078955	$59,320.00
23-21	440036845	$158,810.00		23-36	440078962	$20,020.00

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

A hearing on the Application for Exemption from motor vehicle taxes filed by Stratton Industrial Commission, Inc. pursuant to NEB. REV. STAT. §60-3,189 (2) to add a 2022 Chrysler van to the existing list of 2023 exemptions was held. Treasurer Jackie Drain advised as to said application. Larry Unruh was present on behalf of Stratton Industrial Commission, Inc.

Member Wertz moved to approve the application for exemption to add a 2022 Chrysler van to the motor vehicle exemptions of Stratton Industrial Commission, Inc. for tax year 2023. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

The Board was in receipt of five (5) *Form 425, Report of Destroyed Real Property* as follows:

- Clyde Stout Parcel ID 440077537
- Naomi R. Stout Parcel ID 440011493
- LeAnn L. Price Parcel ID 440011477
- Eugene VanDinter Parcel ID 440034256
- Bruce Desautels Parcel ID 440040255

Assessor Riggs advised as to the same.

This Board finds that significant property damage to the improvements and land has occurred to Parcel ID's #440077537, #440011493, #440011477, #440034256 due to flooding and fire.

Member Nichols moved to re-assess the following parcels for tax year 2023 as follows:

- #440077537 at $4,500.00 as significant property damage to the improvements and land due to June 2, 2023 flooding which exceeded 20% of the current assessed value of the improvements and of the land.
- #440011493 at $14,265.00 as significant property damage to the improvements and land due to June 2, 2023 flooding which exceeded 20% of the current assessed value of the improvements and of the land.
- #440011477 at $15,235.00 as significant property damage to the improvements and land due to May 26, 2023 flooding which exceeded 20% of the current assessed value of the improvements and of the land.
- #440034256 at $56,735.00 as significant property damage to the improvement due to March 19, 2023 which exceeded 20% of the current assessed value.

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

Member McDonald moved to deny the *Report of Destroyed Real Property* filed by Bruce Desautels on Parcel #440040255 as no supporting evidence of value of damages was submitted. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Filers of Form *425 Report of Destroyed Real Property* will be advised in writing of Board action on the same on or before July 25th, 2023.

Assessor Riggs advised as to Tax List Correction #111 and valuations to be applied on parcels #440003423, #440003414, #440003416, #440078983, #440004802, #440009277, #440009235, and #440029287.

Member Nichols moved to approve Tax List Correction #111 on parcel 440075671 - PP (2022). 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 #110 shall be marked Exhibit "A" of these minutes.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #440003423,#440003414, #440003416, #3440078983, #44009529 and #440004802. 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 "Valuations to Be Applied By the Hitchcock County Board for 2023" shall be marked Exhibit "B" of these minutes.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #440009227, #440009235, and #440029287. Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: McDonald and Nichols. Member Wertz abstained. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2023" shall be marked Exhibit "C" of these minutes.

The Board acknowledged receipt of the Assessor's Three Year Plan of Assessment and Assessor Riggs advised as to the same.

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.

_____
Paul Nichols, Chair

ATTEST:

_____
Margaret Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 7th, 2023

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, August 7th, 2023 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 opened the meeting at 12:45 p.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the August 7th, 2023 Agenda and 2. Approval of the July 17, 2023 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 advised as to the change of assessed value on Parcel #440073189.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcel #440073189. Member Wertz 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 2023" shall be marked Exhibit "A" of these minutes.

Assessor Riggs advised as to a new GIS system.

Member McDonald moved to adjourn Board of Equalization at 1:00 p.m. this date. Member Nichols seconded the motion and the following members voted in favor of the motion. Wertz. Nichols, and McDonald. Motion carried.

_____
Paul Nichols, Chair

ATTEST:

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 21, 2023

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 August, 2023 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 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 called the meeting to order at 10:30 a.m.

Member McDonald moved to approve the consent agenda consisting of the following items: 1. Approval of the August 21st, 2023 agenda; 2. Approval of the August 7th, 2023 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 presented a letter dated August 14th, 2023 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 2023 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2023 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 2023 Land/Lot Tables.
10. Copy of 2023 Reports and Opinions of the Property Tax Administrator.

County 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 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 and the same was marked Exhibit #3.

Bruce Desautels read Property Valuation Protest #23-37 on parcel #440040255 and offered comments.

The board took said protest under advisement and informed protestant he would be notified of the Board's final decision via certified 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 on Protest #23-37.

Attorney Garner advised as to NEB. REV. STAT. §77-1301 and §77-1307 through §77-1309.

Member Wertz moved to set the total real property value for 2023 on Protest #23-37 on Parcel #440040255 at $172,120. Member McDonald seconded the motion and after

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

Member Wertz moved to adjourn Board of Equalization at11:10 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.

_____
Paul Nichols, Chair

ATTEST:

_____
Margaret Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 16, 2023

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 October, 2023 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 Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the October 16th, 2023 Agenda and 2. Approval of the August 21st, 2023 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 Nichols offered Board of Equalization Resolution #23-1 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 #23-1

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 2023/2024 be set as follows:

SEE ATTACHMENT "A"

PASSED AND APPROVED on this 16th day of October, 2023.

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	.843936	
	Bond	.099846	.943782
Hitchcock County Agricultural Society	General	.008571	.008571
Hitchcock County Historical Society	General	.000625	.000625
Village of Culbertson	General	.450000	.450000
Village of Palisade	General	.500000	.500000
Village of Stratton	General	.449993	.449993
Village of Trenton	General	.500000	.500000
Culbertson Fire Protection District	General	.027796	.027796
Palisade Rural Fire District	General	.035666	
	Bond	.016067	.051733
Stratton Ambulance & Fire Pro. Dist.	General	.040357	.040357
Trenton Rural Fire Protection District	General	.006704	
	Sinking	.011173	.017877
Culbertson Cemetery District	General	.002714	
	Sinking	.001980	.004694
Stratton Cemetery District	General	.007398	.007398
Trenton Cemetery District	General	.004604	
	Sinking	.002055	.006659
Hitchcock County	General	.245514	.245514

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 11:18 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

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
December 18, 2023

A meeting of the Hitchcock County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse, 229 East D Street, Trenton, Nebraska on Monday, the 18th, day of December, 2023 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Treasurer Jackie Drain. 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 December 18, 2023 Agenda and 2. Approval of the October 16, 2023 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.

The Application for Exemption from motor vehicle taxes filed by Stratton Industrial Commission, Inc. pursuant to Neb. Rev. Stat. §60-3,189 (2) was reviewed. Treasurer Jackie Drain advised as to said application.

Member Wertz moved to approve the motor vehicle exemption application of Stratton Industrial Commission, Inc. for tax year 2024. Member Nichols seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Assessor Terra Riggs joined the meeting and advised as to Tax List Correction #112 on Parcel 440001617-RE for tax year 2023.

Member Wertz moved to approve Tax List Correction #112 on Parcel 440001617-RE for tax year 2023. Member Nichols seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. Tax List Correction #112 shall be marked Exhibit "A" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 10:57 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.

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Paul Nichols, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk