HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 16, 2024

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 16th, day of January, 2024 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Assessor Terra Riggs. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website www.hitchcockcounty.ne.gov. Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the January 16, 2024 Agenda and 2. Approval of the December 18th, 2023 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, McDonald and Wertz. Motion carried.

Assessor Terra Riggs advised as to Tax List Correction #113 on Parcel 440085048 - PP for tax year 2023.

Member McDonald moved to approve Tax List Correction #113 on Parcel 440085048 for tax year 2024. Member Wertz seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried. Tax List Correction #113 shall be marked Exhibit "A" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 11:30 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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Paul Nichols, Chair

ATTEST:

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Margaret M. Pollmann, County Clerk

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
March 18, 2024

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, 2024 as published. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner and Assessor Terra Riggs. Notice of the meeting was given in advance thereof by publication in the Hitchcock County News. Board agendas are posted on the County's website www.hitchcockcounty.ne.gov. Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Chair Nichols called the meeting to order at 10:52 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the March 18th, 2024 Agenda and 2. Approval of the January 16, 2024 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.

Pursuant to Neb. Rev. Stat. §77-202 public hearings were held for the purpose of hearing testimony, if any, regarding 2024 Exemption Applications. Each applicant received advanced notice of said hearing date and time.

Assessor Riggs advised as to said applications.

Those present for hearings were Dennis and Jan Hoyt, Shirley Ferguson, Roger Kolbet, and Joni Drain

Assessor Terra Riggs advised as to Tax List Correction #114 on Parcel 40075658 - PP for tax year 2023.

Member Wertz moved to approve Tax List Correction #114 on Parcel 40075658 – PP for tax year 2024. 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 #114 shall be marked Exhibit "A" of these minutes.

Member Nichols moved to recess at 11:18 a.m. this date to re-enter regular meeting proceedings. Member McDonald seconded the motion and the following members voted in favor of the motion: McDonald, Nichols and Wertz. Motion carried.

Member McDonald moved to reconvene at 12:20 p.m. Member Wertz seconded the motion and the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Member Wertz moved to approve the 2024 Exemption Applications of American Legion Post #318 (440013542 & 440044561), Christian Union Church (440010314, 440012368 & 440012082), Church of God (440006600), Church of God Parsonage (44006538), Community United Methodist Church (440009502), Culbertson Methodist Church (440002060), Culbertson Rescue (440001382), Hitchcock County Agricultural Society (440003938), Hitchcock County Historical Society (440005086 & 440005671), Hitchcock County Museum (440005728), Holy Family Church (440014956), Saint James Catholic Church (440006139 & 440006627), Lakeview Lodge, Inc. (440057698) , Little House Museum, Inc. (440011124), McCook Christian Church (440013151), New Life Fellowship of Culbertson, NE (440032377), Palisade Bible Chapel (440014484), Palisade United Methodist Church (440013461), Southwest Nebraska Holiness Church (440042208), St. John's E. Lutheran Church (440002710 & 440003067)), St. Joseph's Catholic Church (440012716 & 440012317), Stone Church Community Assn. (440018439), Stratton Church of Christ, Inc. (440010705), Stratton Industrial

Commission, Inc. (Partial exemption on 440012724), Stratton Recreation Fund, Inc. (440009855), Trenton Community Development (4400050000), Trenton Methodist Church (440006015), Trenton Rescue Squad (440005582), and United Church of Christ Congregational Church of the Redeemer (440006171). Member McDonald seconded the motion and after consideration, the following members voted in favor of the motion: Wertz, McDonald and Nichols. Motion carried and exemption approval for each of the above listed were executed by Chair Nichols.

Member Wertz moved to adjourn Board of Equalization at 12:22 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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ATTEST: Paul Nichols, Chair

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Margaret M. Pollmann, County Clerk

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 15, 2024

A meeting of the County Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on Monday, July 15th, 2024 commencing at 1:15 p.m. 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 on July 4, 2024 in Scoop Media News, the designated method for giving notice. Board agendas are posted on the County's website www.hitchcockcounty.ne.gov. Notice of the meeting was given to the Chair and all members of the Board. All proceedings hereafter shown 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 1:15 p.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the July 15th, 2024 agenda; 2. Approval of the March 18th, 2024 meeting minutes. Member Nichols seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and McDonald. Motion carried.

Assessor Riggs presented a letter dated July 15, 2024 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 2024 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2024 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 2024 Land/Lot Tables.
10. Copy of 2024 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.

- 24-1 Randall L. & Shannon Woitaszewski – 440019842 – Protestants Present
- 24-2 James M. Hulbert – 440032298 - Not Present
- 24-3 Scott Clifford – 440001358 – Protestant Present
- 24-4 Nicholas Erdman – 440000165 – Not Present

- 24-5 Floyd & Sara Smith – 440044294 – Floyd Smith Present

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

The Board of Equalization considered the testimony and evidence presented (if any) on Protests #24-1 through #24-5.

Member McDonald moved to set total real property values on the following parcel relating to 2024 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
24-1	440019842	$79,585.00		24-2	440032298	$50,155.00
24-3	440001358	$80,480.00		24-4	440000165	$85,470.00
24-5	440044294	$80,920.00				

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

Assessor Riggs advised as to Tax List Corrections and Valuations to be Applied For 2024.

Member Wertz moved to approve Tax List Correction #115 on parcel 440008336 – RE (2021); #116 on parcel 440033926 – RE (2021); #117 on parcel 440025109 (2024). 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 Corrections #115, #116, and #117 shall be marked Exhibit "A", "B", and "C" of these minutes.

Member McDonald moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 on Parcels #440030103, #440003466, #440000807, #440037034, #440037018, #440004071, #440078369, #440008697, #440015294, #440008581, #440006724, #440032490, and #440005140. 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 2024" shall be marked Exhibit "D" and "E" of these minutes.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 on Parcel #440011965. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Wertz and Nichols. Member McDonald abstained. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2024" shall be marked Exhibit "F" 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 McDonald moved to adjourn Board of Equalization at 3:25 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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Paul Nichols, Chair

ATTEST:

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Margaret Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 19, 2024

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 August, 2024 at 11:49 a.m. Present were Chair Paul Nichols, Commissioners Scott McDonald and Ron Wertz, County Clerk Margaret Pollmann, County Attorney D Eugene Garner and budget preparation assistant Daniel D. Miller CPA. Also present Christopher Baker. Notice of the meeting was given in advance thereof by publication on August 16th, 2024 in the McCook Gazette, the designated method for giving notice. 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.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the August 19th, 2023 and 2. Approval of the March 18th, 2024 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 #24-1 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 and is on file in the office of the County Clerk and on the County's website www.hitchcockcounty.ne.gov.

HITCHCOCK COUNTY BOARD OF EQUALIZATION
RESOLUTION #24-1

WHEREAS, the County of Hitchcock County, Nebraska, hereinafter referred to as "COUNTY", is a duly organized county, existing pursuant to the law of the State of Nebraska; and

WHEREAS, pursuant to NEB. REV. STAT. §77-3443 (3) On or before August 1, all political subdivisions subject to county, municipal, or municipal county levy authority under this section shall submit a preliminary request for levy allocation to the county board, city council, village board, or council that is responsible for levying such taxes. The preliminary request of the political subdivision shall be in the form of a resolution adopted by a majority vote of member present of the political subdivision's governing body; and

WHEREAS, COUNTY is in receipt of the following timely filed preliminary allocation resolutions from the named subdivisions:

Culbertson Cemetery District:	General Fund Tax Request	$ 7,230.61
Valuation $271,648,712	Preliminary levy allocation/authority	.002662
	Sinking Fund Tax Request	$ 5,100.00
	Preliminary levy allocation/authority	.001877
Stratton Rural Cemetery District:	General Fund Tax Request	$20,000.00
Valuation $205,084,354	Preliminary levy allocation/authority	.009752
Trenton Cemetery District:	General Fund Tax Request	$ 14,000.00
Valuation $259,838,404	Preliminary levy allocation/authority	.005388
	Sinking Fund Tax Request	$ 2,775.00
	Preliminary levy allocation/authority	.001068
Culbertson Fire Protection District:	General Fund Tax Request	$ 66,900.00

Valuation Hitchcock: $237,036,003 Hayes: $8,973,915 Total: $246,009,918	Preliminary levy allocation/authority	.027194
Palisade Rural Fire District: Valuation Hitchcock: $102,509,537 Hayes: $97,215,286 Total: $199,724,823	General Fund Tax Request Preliminary levy allocation/authority Sinking/Bond Fund Tax Request Preliminary levy allocation/authority	$ 69,815.40 .034956 $ 30,000.00 .015021
Stratton Ambulance & Fire Protection District: Valuation Hitchcock: $205,083,085 Dundy: $8,055,584 Total: $213,138,669	General Fund Tax Request Preliminary levy allocation/authority	$ 92,000.00 .043164
Trenton Rural Fire Protection District: Valuation $237,074,970	General Fund Tax Request Preliminary levy allocation/authority Sinking Fund Tax Request Preliminary levy allocation/authority	$ 40,000.00 .016873 $ 20,000.00 .008436
Hitchcock County Agricultural Society Valuation $858,358,963	General Fund Tax Request Preliminary levy allocation/authority	$ 74,500.00 .008679
Hitchcock County Historical Society Valuation $858,358,963	General Fund Tax Request Preliminary levy allocation/authority	$ 25,326.00 .002951

WHEREAS, COUNTY has considered each request and its' effect on the overall levy allocation as allowed by law; and

WHEREAS, pursuant to NEB. REV. STAT. §77-3443 (4) Each county board, city council, village board, or council shall (a) adopt a resolution by a majority vote of members present which determines a final levy allocation of levy authority to its political subdivisions and (b) forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions.

NOW, THEREFORE, BE IT RESOLVED, that the preliminary levy allocation of levy authority for each of the above listed political subdivisions are approved.

PASSED AND APPROVED on this 19th day of August, 2024.

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

The Resolution is hereby adopted.

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Paul Nichols, Chair

ATTEST:

_____ SEAL
Margaret M. Pollmann, County Clerk

County Clerk shall forward a copy of Resolution 24-1 to each entity listed on the Certificate of Service.

Member Nichols moved to adjourn at 11:51 a.m. Member Wertz seconded the motion and the following members voted in favor of the motion: McDonald, Wertz, and Nichols. Motion carried.

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Paul Nichols, Chair

ATTEST:

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Margaret M. Pollmann, Hitchcock County Clerk

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 21, 2024

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 October, 2024 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. Also present Christopher Baker. Notice of the meeting was given in advance thereof by publication on October 17th, 2024 in *Scoop Media News*, the designated method for giving notice. 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 11:18 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the October 21st, 2024 agenda; 2. Approval of the August 19th, 2024 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.

Member Wertz offered Board of Equalization Resolution #24-2 and moved for its' adoption. Member Nichols 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 #24-2

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 20th 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 2024/2025 be set as follows:

SEE ATTACHMENT "A"

PASSED AND APPROVED on this 21st day of October, 2024.

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:

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Margaret M. Pollmann, Co. Clerk *SEAL*

Entity	Fund	Levy	Total Levy
Hitchcock County Schools 44-0070	General	.804643	
	Spec. Bldg.	.009934	
	Bond	.093567	.908144
Hitchcock County Agricultural Society	General	.008679	.008679
Hitchcock County Historical Society	General	.002951	.002951
Village of Culbertson	General	.470000	.470000
Village of Palisade	General	.500000	.500000
Village of Stratton	General	.450000	.450000
Village of Trenton	General	.499998	.499998
Culbertson Fire Protection District	General	.027194	.027194
Palisade Rural Fire District	General	.034956	
	Bond	.015021	.049977
Stratton Ambulance & Fire Pro. Dist.	General	.043164	.043164
Trenton Rural Fire Protection District	General	.016873	
	Sinking	.008436	.025309
Culbertson Cemetery District	General	.002662	
	Sinking	.001877	.004539
Stratton Cemetery District	General	.009752	.009752
Trenton Cemetery District	General	.005388	
	Sinking	.001068	.006456
Hitchcock County	General	.240526	.240526

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

ATTACHMENT "A"

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcel #440013402. 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.

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

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ATTEST: Paul Nichols, Chair

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Margaret M. Pollmann, County Clerk SEAL