HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
January 6, 2025

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, January 6th, 2025 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Scott McDonald, and County Clerk Margaret Pollmann. Notice of the meeting was given in advance thereof by publication on January 2nd, 2025 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 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 10:11 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the January 6th, 2025 Agenda and 2. Approval of the October 21st, 2024 meeting minutes. Member Wertz 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) on eight (8) vehicles was reviewed.

Member Nichols moved to approve the motor vehicle exemption application of Stratton Industrial Commission, Inc. for tax year 2025. Member McDonald seconded the motion and after consideration the following members voted in favor of the motion: McDonald, Nichols, and Wertz. Motion carried.

Member Wertz moved to adjourn Board of Equalization at 10:14 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 3rd, 2025

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, February 3rd, 2025 as published. Present were Chair Paul Nichols and Commissioners Christopher Baker, County Attorney D. Eugene Garner, County Assessor Terra Riggs and County Clerk Margaret Pollmann. Commissioner Ron Wertz was absent. Notice of the meeting was given in advance thereof by publication on January 30th, 2025 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 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 12:30 p.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the January 6th, 2025 meeting minutes and 2. Approval of the February 3rd, 2025 agenda. Member Baker seconded the motion and after consideration, the following members voted in favor of said motion. Baker and Nichols. Wertz, absent. Motion carried.

Assessor Riggs advised as to tax list corrections #118 and #119.

Member Nichols moved to approve Tax List Correction #118 on Parcel 440024536 – RE for tax year 2023 and Tax List Correction #119 on Parcel 440024536 – RE for tax year 2024. Member Baker seconded the motion and after consideration the following members voted in favor of the motion: Nichols and Baker. Member Wertz, absent. Motion carried. Tax List Correction #118 shall be marked Exhibit "A" of these minutes and Tax List Correction #119 shall be marked Exhibit "B" of these minutes.

Assessor Riggs advised as to proposed upcoming assessed values and research into surface water irrigation values.

Member Baker moved to adjourn Board of Equalization at 12:45 p.m. this date. Member Nichols seconded the motion and the following members voted in favor of the motion. Nichols, and Baker. Wertz, absent. Motion carried.

ATTEST: Paul Nichols, Chair

Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
June 16, 2025

A meeting of the Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Commissioner's Room, 229 East D Street, Trenton, Nebraska on Monday the 16th day of June 2025 commencing at 11:42 o'clock a.m. Present were Chair Paul Nichols, Commissioners Christopher Baker and Ron Wertz, County Attorney D. Eugene Garner, County Clerk Margaret Pollmann, and Assessor Terra Riggs. Notice of the meeting was given in advance thereof by publication on June 12th, 2025 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 opened the meeting at 11:42 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the June 16th, 2025 Agenda and 2. Approval of the February 3rd, 2025 meeting minutes. Member Baker seconded the motion and after consideration, the following members voted in favor of said motion. Wertz, Baker, and Nichols. Motion carried.

Assessor Terra Riggs advised as to tax list corrections and valuations to be applied pursuant to NEB. REV. STAT. §77-1315.01 and 77-1317.

Member Wertz moved to approve Tax List Correction #120 on parcel 440072945-PP for tax year 2024. Member Baker seconded the motion and after consideration the following members voted in favor of the motion: Wertz, Baker, and Nichols. Motion carried. Tax List correction #120 shall be marked Exhibit "A" of these minutes.

Member Baker moved to approve the changes of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and 77-1317 on parcel numbers 440078808, 440079382, 44002869, 440013062, 440013063, 440079410, 440079417, 440079424, 440079431, and 440026555. Member Nichols seconded the motion and after consideration the following members voted in favor of the motion: Nichols, Wertz, and Baker. Motion carried. The spreadsheet entitled "Valuations To Be Applied By The Hitchcock County Board for 2025 shall be marked Exhibit "B" of these minutes.

Assessor Riggs advised as to the Stanard Appraisal Services, Inc. "Maintenance Agreement".

Member Nichols moved to direct Chair to execute the Stanard Appraisal Services, Inc. "Maintenance Agreement" on behalf of the County Board. Member Wertz seconded the motion and after consideration the following members voted in favor of the motion: Baker, Wertz, 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 on nine (9) vehicles was reviewed.

Attorney expressed his concerns with regards to public transportation services.

Member Wertz moved to approve the motor vehicle exemption application of Stratton Industrial Commission, Inc. for tax year 2025. Member Baker seconded the motion and after consideration the following members voted in favor of the motion: Baker, Nichols, and Wertz. Motion carried.

Member Wertz moved to adjourn Board of Equalization at 12:27 p.m. this date. Member Baker seconded the motion and the following members voted in favor of the motion. Wertz. Nichols, and Baker. Motion carried.

ATTEST: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 21, 2025

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 21st, 2025 commencing at 11:00 a.m. Present were Chair Paul Nichols, Commissioners Christopher Baker and Ron Wertz, County Clerk Margaret Pollmann, and County Assessor Terra Riggs. Notice of the meeting was given in advance thereof by publication on July 10, 2025 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 11:00 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the July 21st, 2025 agenda; 2. Approval of the June 16th, 2025 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and Baker. Motion carried.

Assessor Riggs presented a letter dated July 21, 2025 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 2025 Assessment Roll.
2. Copy of the average levels of assessment of residential, commercial and agricultural properties.
3. Copy of the process used for the 2025 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 2025 Land/Lot Tables.
10. Copy of 2025 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.

Attorney D. Eugene Garner joined the meeting.

- 25-1 Kristin Brown – 440001889 – Not present
- 25-2 Sandra Titus – 40001633 – Not present

- 25-3 Jon D. Marks – 440001900 – Not present
- 25-4 Nicholas & Justina Erdman – 440000165 – Nicholas Erdman present
- 25-5 Kathy J. Hutchins – 440000238 – present

Assessor Riggs advised as to Valuations to be Applied For 2025.

Member Wertz moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 on Parcels #440001064, 440013380, 440013372, 440019788, #440011949, 440002869 and 440002850. Member Nichols seconded the motion and after consideration, the following members voted in favor of the motion: Baker, Wertz, and Nichols. Motion carried. The spreadsheet entitled "Valuations to Be Applied By the Hitchcock County Board for 2025" shall be marked Exhibit "4" and "5" 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 recess Board of Equalization at 11:55 a.m. this date to reconvene at 1:15 p.m. this date. Member Baker seconded the motion and after consideration, the following members voted in favor of the motion: Baker, Nichols and Wertz. Motion carried.

The Board of Equalization reconvened at 1:16 as per recess this date.

- 25-6 Lee & Errin Willson – 440015502 – Not present
- 25-7 Lee & Errin Willson – 4440015340 – Not present
- 25-8 Edward A. Caley – 440015081 – Not present
- 25-9 Joel Richardson – 440012449 – Not present
- 25-10 Joel & Cindy Richardson – 440012155 – Not present
- 25-11 Vicki Berkley – 440016878 – James Berkley/Vicki Berkley present via phone conference
- 25-12 Vicki Berkley – 440019176 – James Berkley/Vicki Berkley present via phone conference
- 25-13 Vicki Berkley – 440016894 – James Berkley/Vicki Berkley present via phone conference
- 25-14 Vicki Berkley – 440016851 – James Berkley/Vicki Berkley present via phone conference
- 25-15 NE Water Broker LLC – William M. Barger – 440026555 - Present
- 25-16 Marty W. Anderson – 440018242 – Not present
- 25-17 Marty W. Anderson – 440017858 – Not present
- 25-18 Marty W. Anderson – 440017939 – Not present
- 25-19 Brian Blankenship – 440006554 – Not 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 #25-1 through #24-19.

Member Wertz moved to set total real property values on the following parcels relating to 2025 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
25-1	440001889	$51,290.00		25-2	440001633	$84,660.00
25-3	440001900	$81,965.00		25-4	440000165	$93,330.00
25-5	440000238	$86,200.00		25-6	440015502	$84,975.00
25-7	440015340	$41,645.00		25-8	440015081	$150,180.00
25-9	440012449	$140,100.00		25-10	440012155	$59,495.00
25-11	440016878	$612,680.00		25-12	440019176	$298,470.00
25-13	440016894	$342,980.00		25-14	440016851	$330,200.00
25-15	440026555	$124,155.00		25-16	440018242	$655,240.00

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
25-17	440017858	$191,750.00		25-18	440017939	$201,500.00
25-19	440006554	$14,790.00				

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

Member Baker moved to adjourn Board of Equalization at 2:41 p.m. this date. Member Wertz seconded the motion and the following members voted in favor of the motion. Nichols, Baker and Wertz. Motion carried.

_____
Paul Nichols, Chair

ATTEST:

_____
Margaret Pollmann, County Clerk SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 4, 2025

A meeting of the Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Commissioner's Room, 229 East D Street, Trenton, Nebraska on Monday the 4th day of August 2025 commencing at 11:00 o'clock a.m. Present were Chair Paul Nichols, Commissioners Christopher Baker and Ron Wertz, County Attorney D. Eugene Garner, County Clerk Margaret Pollmann, and Deputy Assessor Lacey Daniels. Notice of the meeting was given in advance thereof by publication on July 31st 2025 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 opened the meeting at 11:02 a.m.

Member Wertz moved to approve the consent agenda consisting of the following items: 1. Approval of the August 4th, 2025 Agenda and 2. Approval of the July 21st, 2025 meeting minutes. Member Baker seconded the motion and after consideration a roll call vote was had as follows: Wertz, Yes; Baker, Yes; Nichols, Yes. Motion carried.

Damien Larson with Bent Arrow Consulting LLC met with the board via phone conference regarding Protests 25-20 and 25-21.

Attorney Garner advised as to the date was mailed and the date it was received by the Clerk. Further Attorney Garner advised as to NEB. REV. STAT. §77-1502 regarding the requirement that Property Valuation Protests must include a reason for the protest on Form 422.

Member Wertz moved to dismiss Protest 25-20 and Protest 25-21 as said protests failed to contain a reason for the protest as required in NEB. REV. STAT. §77-1502. Member Nichols seconded the motion and after consideration a roll call vote was had as follows: Nichols, Yes; Wertz, Yes; Baker, Yes. Motion carried.

Deputy Assessor Lacey Daniels advised as to valuations to be applied pursuant to NEB. REV. STAT. §77-1315.01 and 77-1317.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and 77-1317 on parcel number 440079459. Member Baker seconded the motion and after consideration a roll call vote was had as follows: Nichols, Yes; Wertz, Yes; Baker, Yes. Motion carried. The spreadsheet entitled "Valuations To Be Applied By The Hitchcock County Board for 2025 shall be marked Exhibit "A" of these minutes.

Member Wertz moved to adjourn Board of Equalization at 11:18 a.m. this date. Member Baker seconded the motion and the following members voted in favor of the motion. Wertz. Nichols, and Baker. Motion carried.

ATTEST: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk

SEAL

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
August 18, 2025

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 August, 2025. Present were Chair Paul Nichols, Commissioners Christopher Baker and Ron Wertz, County Clerk Margaret Pollmann, and Assessor Terra Riggs. Notice of the meeting was given in advance thereof by publication on August 14th, 2025 in the *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.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the August 18th, 2025 agenda and 2. Approval of the August 4th, 2025 meeting minutes. Member Baker seconded the motion and after consideration, a roll call vote was had as follows: Nichols, Yes; Baker, Yes; Wertz, Yes. Motion carried.

Assessor Terra Riggs advised as to Valuations to be applied pursuant to NEB. REV. STAT. §77-1315.01 & 77-1317.

Member Nichols moved to approve the change of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and 77-1317 on parcel numbers 440069831 and 440070120. Member Wertz seconded the motion and after consideration a roll call vote was had as follows: Wertz, Yes; Baker, Yes; Nichols, Yes. Motion carried. The spreadsheet entitled "Valuations To Be Applied By The Hitchcock County Board for 2025 shall be marked Exhibit "A" of these minutes.

Member Wertz offered Board of Equalization Resolution #25-1 and moved for its' adoption. Member Nichols seconded the motion and after consideration the roll was called thereupon as follows: Baker, Yes; Nichols, Yes; Wertz, Yes. 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 #25-1

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	$ 7,448.93
Valuation $305,201,481	Preliminary levy allocation/authority	.002441
	Sinking Fund Tax Request	$ 5,100.00
	Preliminary levy allocation/authority	.001671
Stratton Rural Cemetery District:	General Fund Tax Request	$24,000.00
Valuation $222,075,091	Preliminary levy allocation/authority	.010807

Trenton Cemetery District: Valuation $285,250,784	General Fund Tax Request Preliminary levy allocation/authority Sinking Fund Tax Request Preliminary levy allocation/authority	$ 14,350.00 .005031 $ 3,000.00 .001052
Culbertson Fire Protection District: Valuation Hitchcock: $268,372,751 Hayes: $10,024,198 Total: $278,396,949	General Fund Tax Request Preliminary levy allocation/authority	$69,100.00 .024821
Palisade Rural Fire District: Valuation Hitchcock: $114,168,401 Hayes: $109,239,185 Total: $223,407,586	General Fund Tax Request Preliminary levy allocation/authority Sinking/Bond Fund Tax Request Preliminary levy allocation/authority	$72,267.73 .032348 $30,000.00 .013428
Stratton Ambulance & Fire Protection District: Valuation Hitchcock: $222,073,799 Dundy: $8,357,227 Total: $230,431,026	General Fund Tax Request Preliminary levy allocation/authority	$ 97,000.00 .042095
Trenton Rural Fire Protection District: Valuation $262,029,713	General Fund Tax Request Preliminary levy allocation/authority Sinking Fund Tax Request Preliminary levy allocation/authority	$ 55,000.00 .020990 $ 20,000.00 .007633
Hitchcock County Agricultural Society Valuation $949,441,923	General Fund Tax Request Preliminary levy allocation/authority	$ 77,900.00 .008205
Hitchcock County Historical Society Valuation $949,441,923	General Fund Tax Request Preliminary levy allocation/authority	$ 25,494.00 .002685

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 18th day of August, 2025.

VOTING FOR THE MOTION: Christopher Baker, Ron Wertz and Paul Nichols
VOTING AGAINST THE MOTION: None
ABSTAINING: None
ABSENT: Ron Wertz

The Resolution is hereby adopted.

_____
Paul Nichols, Chair

ATTEST:

SEAL

_____
Margaret M. Pollmann, County Clerk

County Clerk shall forward a copy of Resolution 25-1 to each entity listed on the Certificate of Service.

Member Wertz moved to adjourn at 2:04 p.m. Member Baker seconded the motion and after consideration a roll call vote was had as follows: Baker, Yes; Wertz, Yes; Nichols, Yes. Motion carried.

_____
Paul Nichols, Chair

ATTEST:

_____
Margaret M. Pollmann, Hitchcock County Clerk

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
October 20, 2025

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 October, 2025 as published. Present were Chair Paul Nichols, Commissioners Ron Wertz and Christopher Baker, 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 on October 16th, 2025 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 10:47 a.m.

Member Nichols moved to approve the consent agenda consisting of the following items: 1. Approval of the October 20th, 2025 agenda; 2. Approval of the August 18th, 2025 meeting minutes. Member Wertz seconded the motion and after consideration, the following members voted in favor of said motion. Nichols, Wertz, and Baker. Motion carried.

Member Baker offered Board of Equalization Resolution #25-2 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: Baker, 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 #25-2

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 2025/2026 be set as follows:

SEE ATTACHMENT "A"

PASSED AND APPROVED on this 20th day of October, 2025.

VOTING FOR THE MOTION: Christopher Baker, Ron Wertz, and Paul Nichols
VOTING AGAINST THE MOTION: None
ABSTAINING: None

The Resolution is hereby adopted.

_____ _____ _____
Paul Nichols Ron Wertz Christopher Baker

ATTEST:

_____
Margaret M. Pollmann, Co. Clerk *SEAL*

Entity	Fund	Levy	Total Levy
Hitchcock County Schools 44-0070	General	.743529	
	Spec. Bldg.	.008937	
	Bond	.083479	.835945
Hitchcock County Agricultural Society	General	.008205	.008205
Hitchcock County Historical Society	General	.002685	.002685
Village of Culbertson	General	.470000	.470000
Village of Palisade	General	.500000	.500000
Village of Stratton	General	.449996	.449996
Village of Trenton	General	.500000	.500000
Culbertson Fire Protection District	General	.024821	.024821
Palisade Rural Fire District	General	.032348	
	Bond	.013428	.045776
Stratton Ambulance & Fire Protection District	General	.042095	.042095
Trenton Rural Fire Protection District	General	.020990	
	Sinking	.007633	.028623
Culbertson Cemetery District	General	.002441	
	Sinking	.001671	.004112
Stratton Cemetery District	General	.010807	.01087
Trenton Cemetery District	General	.005031	
	Sinking	.001052	.006083
Hitchcock County	General	.224190	.224190

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

ATTACHMENT "A"

Assessor Terra Riggs advised as to tax list corrections #440079480 and #44008123.

Member Wertz moved to approve the changes of assessed value pursuant to NEB. REV. STAT. §77-1315.01 and §77-1317 on Parcels #440079480 and #44008123. Member Baker seconded the motion and after consideration, the following members voted in favor of the motion: Baker,

Wertz, and Nichols. Motion carried. The spreadsheet entitled “Valuations to Be Applied By the Hitchcock County Board for 2025” shall be marked Exhibit “A” of these minutes.

Member Baker moved to adjourn Board of Equalization at 11:00 a.m. this date. Member Nichols seconded the motion and the following members voted in favor of the motion. Wertz. Nichols, and Baker. Motion carried.

ATTEST: _____
Paul Nichols, Chair

_____
Margaret M. Pollmann, County Clerk SEAL