

# HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska  
July 15<sup>th</sup>, 2013

A meeting of the Board of Equalization of Hitchcock County, Nebraska was held at the Hitchcock County Courthouse Community Room, 229 East D Street, Trenton, Nebraska on the 15<sup>th</sup> day of July, 2013 commencing at 1:00 p.m. Those present were Chair McDonald, Commissioners Paul Nichols and Ron Wertz, County Clerk Margaret Pollmann, County Assessor Judy McDonald, Deputy Assessor Cynthia McCorkle and County Attorney D. Eugene Garner. Representing Stanard Appraisal Services Josh Garris and Luis Graterol. 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](http://www.hitchcockcounty.ne.gov). Notice of the meeting and availability of the agenda were given to the Chair and all members of the Board. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held.

Member McDonald moved to approve the minutes of the June 17<sup>th</sup>, 2013 meeting and the July 15<sup>th</sup>, 2013 meeting agenda. Member Nichols seconded the motion and after consideration the following members voted in favor of the same. McDonald, Wertz and Nichols. Motion carried.

Assessor Judy McDonald, Deputy Assessor Cynthia McCorkle, Josh Garris and Luis Graterol was sworn by Clerk Pollmann as follows: Do you solemnly swear that the testimony you will give before the Hitchcock County Board of Equalization shall be the truth, the whole truth and nothing but the truth, so help you God? Answer "I Do". Assessor McDonald offered the following document listed herein in its' entirety:

*"July 2013*

*Please enter into the record of these proceedings of the Hitchcock County Board of Equalization and Assessment the following documents:*

*Copy of certification of completion of the revision of the assessment roll.*

*Copy of the average levels of assessment of residential, commercial and agricultural properties.*

*Copy of notice to taxpayer upon filing property valuation protest.*

*Copy of Agland Manual as prescribed by PAD, copies of Nebraska Assessor's Manual and any current updates, and the Marshall Swift Cost Manuals for Residential and Commercial.*

*Copy of current Depreciation tables obtained using qualified sales data.*

*Copy of Rules and Regulation #40 and #50 as prescribed by PAD.*

*Copy of State Statutes 77-1501 to 77-1515 Equalization by County Board.*

*Copy of Geo Codes for Hitchcock County with Sales Ratios for Tax Year 2013.*

*Copy of Statutes 77-1371 comparable sales, use, guidelines.*

*Copy of Nebraska Dept. of Revenue Soil Symbols-Land Valuation Groups.*

*Copy of current land valuation group prices.*

*Copy of County Board of Equalization handbook.*

*Copy of 2013 Reports and Opinions of the Property Tax Administrator.*

*Hitchcock County Assessor*

*/s/ Judy K. McDonald*

*Judy K. McDonald"*

Said document was received and marked Exhibit #1.

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 property valuation protests were read, reviewed and discussed. Each protestant present and wishing to give testimony and/or evidence was sworn by Clerk Pollmann. All hearings were tape recorded.

- Protest 13-1 through 13-9, Kugler Company on parcels #440070740, #440070651, #440043328, #440039916, #440004381, #440004373, #440004322, #440003954, and #440003733. Brian Uerling present.
- Protest 13-13, on parcel #440013585. Billy C. Smith present.
- Protest 13-12, Kevin & Karma Rousselle, on parcel #440001285. Karma Rousselle present
- Protest 13-14, Mark S. & Sherry A. Moorhous parcel #440000661, Protest 13-15 Mark S. Moorhous parcel #440074285, Protest 13-16, Mark S. & Sherry A. Moorhous parcel #440019036. Sherry A. Moorhous present and offered into evidence a notebook entitled “2013 Property Tax Protest – Mark & Sherry Moorhous” which was received and marked as Exhibit #3.
- Protest 13-21, Merle A. Dack, on parcel #440000823, Protest 13-22, Deborah E. & Merle A. Dack on parcel #440003725 and Protest 13-126, Donald D. Dack on parcel #440001196. Merle A. “Pete” Dack present.
- Protest 13-24, Stratton Industrial Commission on parcel #440012724. Bill Zahl, present.
- Protest 13-25, James L. Jones on parcel #440008468. James L. Jones present.
- Protest 13-26 Zita Rundel on parcel #440005590. John and Zita Rundel present.
- Protests 13-28, 13-29, 13-30, 13-31, 13-32 Charlene Forch on parcels #440060966, #440009944, #440009634, #440040590, #440040442. Charlene Forch and Tuesday Forch present.
- Protest 13-33 and 13-34, Richard A. & Jane F. Voss on parcels #440009987 and #440012074. Richard Voss present.
- Protest 13-38, Melvin R. and Joyce A. Record on parcel #440008360. Joyce Record present.
- Protest 13-39, Dean and Wyona Shackelford on parcel #440007658. Dean Shackelford present.
- Protest 13-40, Cecilia Brown on parcel #440007682, present.
- Protest 13-41, James and Twylla Robison on parcel #440007852. Twylla Robinson present.
- Protest 13-42, Mary L. Frederick on parcel #440005469, present.
- Protest 13-46, Craig Scott on parcel #440006228, present. Mr. Scott presented an “Analysis of Comparable Sales Data” which was received and marked as Exhibit #4.
- Protest 13-48 and 13-79, Beverly A. and Ronald E. Seeker on parcel #440007623, and #440029813, present.
- Protest 13-49, William R. and Lynda D. Neely on parcel #440006503. William R. Neely present.
- Protest 13-55 Patricia A. Grafel on parcel #440006333, present.
- Protest 13-90, William Fritsch on parcel # 440003060, present.
- Protest 13-54, Phil W. and Judy K. McDonald, on parcel #440007704. Phil W. McDonald, present.
- Protest 13-57 Gary and Jeanne Hunkins, on parcel #440007909. Jeanne Hunkins present.
- Protest 13-44, Ronald Wertz on parcel #440009243, present.

Board entered into the record the following protests, noting protestants were not present.

- Protests 13-10 and 13-11, Chris Williamson, Harvest Homes, on parcels #440032091 and #440006619.
- Protests 13-17 and 13-18, Thomas H. & Laura J. Anderson on parcels #440005248 and #440005965.
- Protest 13-19 and 13-20, Kyle Clapp on parcels #440003512 and #440002443.
- Protest 13-23, VerMaas Land Co., on parcel #440032075.
- Protest 13-27, Seeker Farms, LLC on parcel #440029814.
- Protests 13-35 and #13-36, Eric Hutto on parcels #440005213 and #440006996.
- Protest 13-37, Robert S. Shafer on parcel #440008387.
- Protest 13-43, Ronald L. and Dawn M. Record on parcel #440006341.
- Protest 13-45, Wendell R. and Verna J. Wertz on parcel #440007577.
- Protest 13-47 Joan Cobb on parcel #440007569.
- Protest 13-50, William H. Davis Revocable Trust on parcel #440008182.
- Protests 13-51 and 13-52, Walter E. Borowski on parcels #440007976 and #440007941.

- Protest 13-53, Marlon L. Gaunt on parcel #440004810.
- Protest 13-56, Barbara McConnell on parcel #440005922.

The board took each protest listed under advisement and each protestant present was informed that 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).

Member McDonald moved to recess Board of Equalization at 5:50 p.m. this date and to reconvene Tuesday, July 16<sup>th</sup>, 2013 at 9:00 a.m. Member Wertz seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Wertz and Nichols. Motion carried.

ATTEST:

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Scott McDonald, Chair

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Margaret M. Pollmann, Hitchcock Co. Clerk

SEAL