

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska
July 7th, 2014

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 7th day of July, 2014 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. 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 McDonald moved to approve the minutes of the May 19th, 2014 meeting and the July 7th, 2014 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.

“July 2014

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 2014.

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 2014 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 read their respective protest and offered comments.

- Protest #14-7: Howard Wyss - Matthew Eden and Larry Eden present on parcel #440035725.

- Protests #14-11, #14-12, #14-21 and #14-22: Timothy Richards present on parcels #440042739, #440042747, #440041007 and # 440041503.
- Protest #14-15: Jon D. Marks present on parcel #440001900

Assessor McDonald advised as to tax list correction #460, #461, #462 and #463.

Member McDonald moved to approve and execute tax list corrections #460, #461, #462 and #463 pertaining to parcels #4400159618, #440012422, #440075667 and #440026768 respectively. The motion was seconded by Wertz and after consideration, the following members voted in favor of said motion. Wertz, McDonald and Nichols. Motion carried.

Member McDonald moved to approve the changes of assessed values and direct the same to be placed on the current year's assessment role on the following real property parcel numbers: #440023017 and #440048060. The motion was seconded by Nichols and after consideration the following members voted in favor of said motion: McDonald, Nichols and Wertz. Motion carried.

The following property valuation protests were read, reviewed and discussed. Each protestant present read their respective protest and offered comments.

- Protests #14-23 and #14-24 Mark Beideck on parcels #440003253 and #440003253
- Protest #14-29 Robert & Hope Strong Life Estate, Hope Strong on parcel #440001331

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

- Protest #14-1 Elm Creek Farms, LLC, James Grange, Manager on parcel #440031796
- Protest #14-3 Joel Richardson on parcel #440012066
- Protests #14-4 & #14-5 Roland K. & Diane Hidy Trust on parcels #440031184 & #440031494
- Protest #14-6 Jerry and Rita Stupka on parcel #440006724
- Protest #14-8 Wayne Messinger on parcel #440043123 (Withdrawn 6-25-14)
- Protest #14-9 Donald Henry on parcel #440001043
- Protest #14-10 Travis Miller on parcel #440002567
- Protest #14-13 Chris Williamson on parcel #440073367
- Protest #14-16 Rodney L. & Pamula K. Ochsner on parcel #440003865
- Protests #14-17 & #14-18 Roger M. Rotter on parcels #440026084 & #440025967
- Protest #14-19 Michael W. Tines on parcel #440019605
- Protest #14-20 Judith Polacek & Marjorie Brady on parcel #440037239

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).

Board acknowledged receipt of an "Order For Dismissal With Prejudice" in the Tax Equalization and Review Commission case entitled Merle A. Dack, Appellant, v Hitchcock County Board of Equalization, Appellee.

Assessor McDonald advised that a copy of that portion of the property record file (for all duly filed 2014 property valuation protests) which substantiates the calculation of the protested value is maintained in the County Assessor's office, 229 East D Street, Trenton, Nebraska, in electronic and/or paper form.

The Board of Equalization considered the testimony and evidence presented on the above listed protests.

Member McDonald moved to set real property values on the following parcels relating to 2014 property valuation protests:

Protest #	Parcel #	Value		Protest #	Parcel #	Value
14-1	440031796	\$54,685		14-3	440012066	\$101,475
14-4	440031184	\$92,650		14-5	440031494	\$57,855
14-6	440006724	\$57,715		14-7	440035725	\$189,450
14-9	440011043	\$50,010		14-10	440002567	\$11,660
14-11	440042739	\$206,050		14-12	440042747	\$225,690
14-13	440073367	\$21,180		14-17	440026084	\$44,650
14-18	440025967	\$60,040		14-19	440019605	\$77,785
14-20	440037239	\$315,320		14-21	440041007	\$100,270
14-22	440041503	\$29,130		14-23	440003253	\$62,670
14-24	440003253	\$6,345				

Member Wertz seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Wertz and Nichols. Motion carried. Chair McDonald signed each protest accordingly.

Member Nichols moved to recess Board of Equalization at p.m. this date and to reconvene Monday, July 21st, 2014 at 1:00 p.m. Member McDonald seconded the motion and after consideration the following members voted in favor of said motion. McDonald, Wertz and Nichols. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, Hitchcock Co. Clerk

SEAL