

HITCHCOCK COUNTY BOARD OF EQUALIZATION

Trenton, Nebraska

July 16th, 2015

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 Thursday, the 6th day of July, 2015 as published. Present were Chair Scott McDonald, Commissioners Ronald Wertz and Paul Nichols, County Clerk Margaret Pollmann, County Attorney D. Eugene Garner, and County Assessor Marlene Bedore. Also present was John C. Rutledge with Pritchard and Abbott, Inc. 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 July 16th, 2015 agenda; 2. Approval of the July 6th, 2015 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.

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 #3.

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

- Protest #15-3 Great Plains Energy, Tom Baker, present: Parcel #440075687 and Parcel #440075688
- Protest #15-4 Great Plains Energy, Tom Baker, present: Parcel #440075619 and Parcel #440075620
- Protest #15-7 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440076067 and Parcel #440076074
- Protest #15-8 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440075502 and Parcel #440075503
- Protest #15-9 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440075498 and Parcel #440075499
- Protest #15-10 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440076053 and Parcel #440076060
- Protest #15-11 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440076039 and Parcel #440076046
- Protest #15-12 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440075518 and Parcel #440075519
- Protest #15-13 Murfin Drilling Co., Jon Ramsey, not present: Parcel #440076109 and Parcel #44076116
- Protest #15-14 Forestar Petroleum Corp., Jon Ramsey, not present: Parcel #440075885 and Parcel #440075892
- Protest #15-15 Forestar Petroleum Corp., Jon Ramsey, not present: Parcel #440075913 and Parcel #440075920
- Protest #15-16 Citation Oil & Gas Corp., Jon Ramsey, not present: Parcel #440047633 and Parcel #440047641

Mr. Rutledge presented a flow chart entitled "Prior Year Crude Oil Pricing Bulletins Tax Year 2015, Nebraska DJ Basin vs. WTI Previous Eleven Years (2004-2015)" and offered explanation of the same. Board received the same and market as Exhibit #4. Discussion held as to operating expenses, obtaining current

expense and production information, oil prices, and working and royalty interests. Mr. Rutledge addressed each of the above listed protests and offered his recommendation on the same.

- Protest #15-17 George Morrison Sutton, present: Parcel #440024544
Board received Protestant’s Exhibit #5.
- Protest #15-5 Richard and Hilda Hampton, present: Parcel #440019567
Board received Protestant’s Exhibit #6 and Assessor’s Exhibit #7
- Protest #15-6 Edward Geier, present: Parcel #440024544. Protestant’s tenant Shane Rippen was also present. Board received Protestant’s Exhibit #8
- Protest #15-20 Roland J. and Jeannette Miller, present: Parcel #440022525

Appraiser Paige Johnston met with the board regarding the methodology used pertaining to land valuations being applied to government programs i.e. CREP. Sara Scott, Field Liaison with Nebraska Department of Revenue, Property Assessment Division advised as to the development of sales files and the purpose of the departments 8-25-09 directive regarding government farm programs.

- Protest #15-21 Pamela J. Potthoff, not present: Parcel #440031649
- Protest #15-22 Pamela J. Potthoff, not present: Parcel #440034884
- Protest #15-23 Pamela J. Potthoff, not present: Parcel #440035202
- Protest #15-24 Pamela J. Potthoff, not present: Parcel #440036631
- Protest #15-25 Pamela J. Potthoff, not present: Parcel #440036933
- Protest #15-26 Pamela J. Potthoff, not present: Parcel #440036984
- Protest #15-27 Pamela J. Potthoff, not present: Parcel #440036992
- Protest #15-28 Pamela J. Potthoff, not present: Parcel #440037026
- Protest #15-29 Pamela J. Potthoff, not present: Parcel #440037034
- Protest #15-30 Pamela J. Potthoff, not present: Parcel #440037042
- Protest #15-31 Pamela J. Potthoff, not present: Parcel #440037085
- Protest #15-32 Pamela J. Potthoff, not present: Parcel #440037123
- Protest #15-33 Pamela J. Potthoff, not present: Parcel #440037158
- Protest #15-19 Todd and Cheri Cooper, not present: Parcel #440002206
- Protest #15-18 Cheryl Springer, present by phone: Parcel #440005310

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).

Assessor Bedore advised that a copy of that portion of the property record filed (for all duly filed 2015 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 (if any) on the above listed protests.

Member Nichols moved to set real property values on the following parcels relating to 2015 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
15-3 WI	440075687	\$250,180		15-11 WI	440076039	\$878,780
15-3 RI	440075688	\$111,910		15-11 RI	440076046	\$295,020
15-4 WI	440075619	\$247,170		15-12 WI	440075518	\$25,610
15-4 RI	440075620	\$125,220		15-12 RI	440075519	\$21,350
15-7 WI	440076067	\$228,980		15-13 WI	440076109	\$751,780
15-7 RI	440076074	\$86,710		15-13 RI	440076116	\$267,340

15-8 WI	440075502	\$173,920		15-14 WI	440075885	\$2,139,600
15-8 RI	440075503	\$109,140		15-14 RI	440075892	\$674,890
15-9 WI	440075498	\$3,800		15-15 WI	440075913	\$154,880
15-9 RI	440075499	\$9,060		15-15 RI	440075920	\$57,660
15-10 WI	440076053	\$228,630		15-16 WI	440047633	\$544,160
15-10 RI	440076060	\$101,250		15-16 RI	440047641	\$754,180

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
15-18	440005310	\$185,710		15-19	440002206	\$71,755

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

Member Wertz moved to set real property values on the following parcels relating to 2015 property valuation protests as follows:

Protest #	Parcel #	Total Value		Protest #	Parcel #	Total Value
15-6	440024544	\$461,975		15-26	440036984	\$168,150
15-17	440024544	\$496,090		15-27	440036992	\$177,375
15-20	440022525	\$489,105		15-28	440037026	\$63,700
15-21	440031649	\$52,725		15-29	440037034	\$85,800
15-22	440034884	\$97,200		15-30	440037042	\$84,105
15-23	440035202	\$22,605		15-31	440037085	\$97,785
15-24	440036631	\$191,050		15-32	440037123	\$236,015
15-25	440036933	\$216,895		15-33	440037158	\$241,350

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

Protest #15-5 will be placed on the July 20th, 2015 Board of Equalization Agenda.

Member Nichols moved to adjourn Board of Equalization. Member McDonald seconded the motion and the following members voted in favor of the motion. McDonald, Wertz and Nichols. Motion carried.

ATTEST:

Scott McDonald, Chair

Margaret M. Pollmann, County Clerk

SEAL