



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
Hayes Center, NE
July 20, 2016

A meeting of the Hayes County Board of Equalization was scheduled on July 20, 2016 at 3:00 P.M. in the Courthouse in Hayes Center, Nebraska, for the purpose of hearing and reviewing 2016 Property Valuation Protests. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Those present were Mark Clifford, Wayne Christner, Barry Richards, Susan Messersmith, and D. Eugene Garner.

Chairman Clifford opened the meeting at 3:23 P.M. Roll call: Christner, present; Clifford, present; Richards, present.

Motion by Richards, second by Christner to approve the agenda. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Chairman Clifford announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and is posted on the wall of the Commissioner Room.

Motion by Richards, second by Clifford to approve the minutes of the May 13, 2016 Board of Equalization Meeting. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

The Assessor entered the following documents into the record. Certification of completion of the revision of the assessment rolls, Property valuation cards, improvement worksheets, soil worksheets, appraiser field notes, GIS Maps, sales files, Marshall and Swift pricing guides for residential, 2016 Depreciation tables, 2016 analysis of Ag land and market information, Nebraska Assessors Manual including Directives Rules and Regulations and other information; 2016 Reports and opinion of the Property Tax Administrator including statistical reports, assessment actions, PTA opinion and correlation section; County Number 43 findings and orders from the Tax Equalization and Review Commission; Property owner letters notifying them of the day and time of their protest hearing.

The following property valuation protests were read, discussed and reviewed. Each protestant present wishing to give testimony and/or evidence spoke in reference to their protest. Hayes County Assessor Messersmith, advised that a copy of the property record file for all filed 2016 property valuation protests is maintained in the County Assessor's office in electronic and/or paper form.

Protest	Protestant
Protest #2016-01	Daniel VanCura - present
Protest #2016-02	Fonce & Twila Brynoff - present
Protest #2016-03	Mary Nielson, owner, represented by Melinda Johnson – present
Protest #2016-04 thru 2016-07	Paul & Delores Orman – Not present

The Board took each protest listed under advisement and each protestant present was informed they would be notified of the Board's final decision by first class mail. Action of the County Board of Equalization may be appealed within 30 days to the Nebraska Tax Equalization and Review Commission (TERC).

Motion by Richards, second by Clifford to set value of parcel 430002608, protest 2016-01, at \$8,905.00. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Christner to set value of parcel 430019289, protest 2016-02, at \$97,375.00. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Richards, second by Clifford to set value of parcel 430001673, protest 2016-03, at \$61,640.00. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.



Hayes Board of Equalization Minutes



Motion by Clifford, second by Richards to set value of parcel 430013868, protest 2016-04, at \$777,660.00.
Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Richards, second by Christner to set value of parcel 430006225, protest 2016-05 at \$869,870.00.
Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Christner to set value of parcel 430005903, protest 2016-06, at \$455,430.00.
Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Clifford, second by Richards to set value of parcel 430006179, protest 2016-07, at \$1,570,360.00.
Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Clifford, second by Richards to approve the change of value applied to parcels 430023871, 430022700 and 430008600. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

The 2016 plan of assessment for Hayes County covering the assessment years of 2017-2019 was submitted to the Board.

Chairman Clifford adjourned the meeting at 5:55 P.M.

Hayes County Clerk

Board Chairman