



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
Hayes Center, NE
July 25, 2017

A meeting of the Hayes County Board of Equalization was scheduled on July 25, 2017 at 8:30 A.M. in the Courthouse in Hayes Center, Nebraska, for the purpose of hearing and reviewing 2017 Property Valuation Protests. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Those present were Jeffrey Unger, Wayne Christner, Barry Richards, Susan Messersmith, and D. Eugene Garner.

Chairman Unger opened the meeting at 8:35 A.M. Roll call: Christner, present; Unger, present; Richards, present.

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

Chairman Unger 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 Christner, second by Richards to approve the minutes of the May 30, 2017 Board of Equalization Meeting. Roll call vote: Richards, yes; Christner, yes; Unger, 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; soil worksheets; GIS Maps; sales file study; 2017 analysis of Ag land and market information; Nebraska Assessors Manual including Directives Rules and Regulations and other information; 2017 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. Protestants present and 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 2017 property valuation protests is maintained in the County Assessor's office in electronic and/or paper form.

Protest	Protestant
Protest #2017-01 thru 2017-03	Howard L. and Robin Christensen - present

The Board took protests under advisement and Protestants were 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).

Unger moved, second by Richards to follow Assessor's recommendation. No change to the value. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.

The 2017 plan of assessment for Hayes County covering the assessment years 2018-2020 was submitted to the Board.

Christner moved, second by Richards to adjourn the meeting at 9:20 A.M. Roll call vote: Unger, yes Richards, yes; Christner, yes. Motion carried.

Hayes County Clerk

Board Chairman