

Hayes County Board of Equalization  
Hayes Center, NE  
July 19, 2023

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on July 19, 2023, as published in the *Times Republican* on July 13, 2023. Advanced notice of the meeting, time and place was posted and given to each Commissioner. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. Present were Jeffrey Unger, Wayne Christner, Barry Richards, Tammy Schwenk, Susan Messersmith, D. Eugene Garner and Terry Balias. Chair announced that a current copy of the Open Meetings Act was available for review and was posted in the room where the meeting was being held.

Chairman Unger opened the meeting at 1:03 P.M. Roll call: Christner, present; Unger, present; Richards, present.

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

Richards moved, second by Christner to approve the minutes of the May 31, 2023 Board of Equalization Meeting. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

The 2023 Plan of Assessment for Hayes County covering the assessment years 2024-2026 was submitted to the Board.

The following documents, which are on file in electronic or paper form in the office of the County Assessor, were entered into the record:

Nebraska Assessors Manual including Directives, Rules and Regulations and other information.

2023 Reports and Opinion of the Property Tax Administrator including statistical reports & Assessment actions.

PTA opinion and correlation section

County Number 43 finding and orders from the Tax Equalization and Review Commission.

Certification of completion of the revision of the assessment rolls.

Average levels of assessment of residential, commercial and agricultural properties.

2023 Ag Land Analysis Market information.

Depreciation tables obtained using qualified sales data.

Marshall and Swift Residential and Commercial Manuals.

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

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

Copy of Rules and Regulation #40 and #50

Sales files containing sales for study period 10/1/2019 thru 9/30/2022.

Property owner letters notifying them of the day and time of their protest hearing.

Property record breakdown cards and CAMA sheets.

GIS maps & worksheets and soil worksheets for each protestant.

The following property valuation protests were read, reviewed and discussed. Property record cards for all filed 2023 property valuation protests are maintained in the County Assessor's office in electronic and/or paper form.

Protest	Protestant
Protest #2023-01	Terry Balias – Present and spoke in regard to his protest.
Protest #2023-02	Michael & Vickie Christner – Not present

The Board took the protests under advisement.

Unger moved, second by Richards to approve the change of value on parcels 430012829, 430003285, 430054183 and 430004435. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Richards to approve tax correction 2023-04 for parcel 430004435. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Richards moved, second by Christner to follow the Assessor recommendation of no change for Protest #2023-02. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Chairman Unger recessed the meeting at 1:38 P.M. and reconvened the meeting at 2:06 P.M.

No decision was made regarding Protest 2023-01. Additional information will be gathered.

The meeting was recessed at 2:40 P.M. until July 24, 2023 at 8:30 A.M.

The meeting was reconvened July 24, 2023 at 8:35 A.M. Present were Jeffrey Unger, Wayne Christner, Barry Richards, and Susan Messersmith. The Open Meetings Act was available for review and was posted in the room where the meeting was being held.

Information regarding Protest 2023-01 was reviewed.

Unger moved, second by Christner to follow Assessor's recommendation of changes to parcel 430002424. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Notice of Board's final decision will be mailed to protestant by first class mail and the action of the County Board of Equalization may be appealed within 30 days to the Nebraska Tax Equalization and Review Commission (TERC).

Unger adjourned the meeting at 8:45 A.M.

The next meeting will be July 31, 2023 at 9:00 A.M.

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Hayes County Clerk

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Board Chairman