

Hayes Board of Equalization Minutes



Hayes County Board of Equalization
January 13, 2015

A meeting of the Hayes County Board of Equalization was scheduled on Tuesday, January 13, 2015 at 8:15 A.M. at the Courthouse in Hayes Center Nebraska. 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, Rita Erickson, Susan Messersmith and D. Eugene Garner. Visitors present were Leon Kolbet.

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

In accordance with Section 84-1412 of the Nebraska Revised Statutes, Vice Chairman Clifford announced that 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 agenda. Roll call: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Christner to approve the minutes of the December 8, 2014 Board of Equalization meeting. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Clifford, second by Richards to approve personal property tax correction 2015-1. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Christner, second by Richards to approve personal property tax correction 2015-2. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Clifford, second by Richards to approve personal property tax corrections 2015-03, 2015-04, 2015-05. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Vice Chairman Clifford adjourned the meeting at 8:50 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
February 10, 2015

A meeting of the Hayes County Board of Equalization was scheduled on February 10, 2015 at 8:15 A.M. at the Courthouse in Hayes Center, Nebraska. 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, Rita Erickson, Susan Messersmith and Leon Kolbet.

Chairman Clifford opened the meeting at 8:20 A.M. Roll call: Christner, present; Clifford, present; Richards, present.

In accordance with Section 84-1412 of the Nebraska Revised Statutes, Chairman Clifford announced that 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 Clifford to approve the agenda. Roll call: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Christner to approve the minutes of the January 13, 2015 Board of Equalization meeting. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

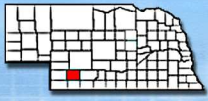
Motion by Clifford, second by Richards to approve real property tax correction 2015-06. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Proposed 2015 land values were discussed.

Chairman Clifford adjourned the meeting at 8:43 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
April 14, 2015

A meeting of the Hayes County Board of Equalization was scheduled on April 14, 2015 at 8:15 A.M. at the Courthouse in Hayes Center, Nebraska. 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, Rita Erickson, and Susan Messersmith.

Chairman Clifford opened the meeting at 8:20 A.M. Roll call: Christner, present; Clifford, present; Richards, absent.

In accordance with Section 84-1412 of the Nebraska Revised Statutes, Chairman Clifford announced that 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 Clifford to approve the agenda. Roll call: Richards, absent; Christner, yes; Clifford, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Christner to approve the minutes of February 10, 2015 Board of Equalization meeting. Roll call vote: Richards, absent; Christner, yes; Clifford, yes. Motion carried.

Motion by Clifford, second by Christner to approve real property tax corrections 2015-07, 2015-08, 2015-09 for parcel 430054142. Roll call vote: Christner, yes; Clifford, yes; Richards, absent. Motion carried.

Richards joined the meeting at 8:25 A.M.

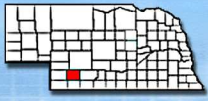
Motion by Clifford, second by Richards to approve personal property tax corrections 2015-10 and 2015-11 for parcel 430034156. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Richards, second by Christner to approve the change of value applied to parcels 430015577, 430017502, 430007124, 430021127, 430055439, 430014805, 430007973, 430021445, 430021453, 430055775, 430055497, 430016913, 430054147, 430021437, 430021410, 430021194, 430021186, 430021089, 430021119, 430021151, 430004079, 430004818, 430004842, 430005318, 430005326, 430005377, 430005350, 430005539, 430009100, 430009127, 430009305, 430009321, 430009658, 430012993, 430015046, 430013086, 430013051, 430055805, 430012233, 430012462, 430012470, 430012454, 430020817, 430012683, 430055327, 430055958, 430055951, 430012810, 430004567, 430055958, 430012985, 430055467, 430014031, 430013833, 430055465, 430013825, 430013817, 430005148, 430015062, 430014767, 430022646, 430013078, 430013132, 430013094, 430013116, 430014554, 430014570, 430013450, 430022638, 430020791, 430020813, 430020848, 430003730, 430003773, 430020686, 430021100, 430015089, 430015054, 430013477, 430013027, 430004265, 430004443, 430009380, 430008996, 430010729, 430010710, 430010672, 430013426, 430013043, 430013019, 430017030, 430017049, 430055889, 430055893, 430055891, 430013973, 430011903, 430013949, 430011946, 430013957, 430013841, 430008112, 430034822, 430034946, 430054226, 430007930. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Chairman Clifford adjourned the meeting at 8:43 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
May 12, 2015

A meeting of the Hayes County Board of Equalization was scheduled on May 12, 2015 at 8:15 A.M. at the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Those present during the meeting were Mark Clifford, Wayne Christner, Barry Richards, Rita Erickson, and Susan Messersmith.

Chairman Clifford opened the meeting at 8:16 A.M. Roll call: Christner, present; Clifford, present; Richards, present.

In accordance with Section 84-1412 of the Nebraska Revised Statutes, Chairman Clifford announced that 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 Christner to approve the agenda. Roll call: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Christner to approve the minutes of April 14, 2015 Board of Equalization meeting. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Clifford, second by Christner to approve the change of value applied to parcels

430023049	430018754	040051697	430018452	43005016	430012802	430013841
430005326	430023634	430012810	430011474	430011407	430028598	430023642
430019351	430023979	430016085	430006152	430005032	430004796	430005512
430005369	430016905	430016891	430019459	430019475	430025017	430024320
430024339	430024134	430003927	430004117	430004133	430004168	430004311
430004389	430004427	430014244	430014317	430014287	430015011	430015003
430014791	430014996	430014473	430014384	430014333	430014279	430005024
430005016	430007558	430013191	43001318	430013248	430036817	430013213
430013221	430014821	430017170	430017391	430017456	430017464	430017499
430017820	430013256	430014449	430014392	430014139	430014341	

Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Clifford, second by Richards to approve personal property tax corrections 2015-12 & 2015-13 for parcel 430055968; 2015-14 & 2015-15 for parcel 430055978; 2015-16 for parcel 430055982; 2015-17 for parcel 430031033; 2015-18 for parcel 430055970; 2015-19 for parcel 430033710; 2015-20 for parcel 430055992 and 2015-21 for parcel 430030843. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Chairman Clifford adjourned the meeting at 8:30 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
May 26, 2015

A meeting of the Hayes County Board of Equalization was scheduled on May 26, 2015 at 8:00 A.M. at the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Those present during the meeting were Mark Clifford, Wayne Christner, Barry Richards, and Susan Messersmith.

Chairman Clifford opened the meeting at 8:10 A.M. Roll call: Christner, present; Clifford, present; Richards, present.

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

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

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Richards to void personal property tax correction 2015-18 on parcel 430055970. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Christner, second by Richards to approve the minutes of the May 12, 2015 Board of Equalization meeting. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Clifford, second by Richards to approve personal property tax corrections 2015-22 and 2015-23 for parcel 430055970 for 2013 and 2014 tax years. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Clifford, second by Christner to approve the change of value applied to parcels:

430002742	430023863	430006004	430009089	430009135	430009313	430016964
430013485	430011318	430011423	430011598	430008198	430008244	430008252
430011792	430028954	430030169	430012039	430012063	430012160	430012179
430013329	430013302	430042922	430012217	430012187	430012195	430012373
430012381	430012403	430012527	430012535	430012675	430017251	430013604
430038534	430013582	430019554	430013574	430013264	430017332	430017340
430017375	430017383	430017413	430017421	430017529	430017480	430017472
430017537	430017448	430013361	430013345	430055409	430013418	430022700
430012829	430006012	430013523	430013558	430013590	430020163	430010362
430010281	430010370	430010389	430010273	430010419	430010303	430010354
430005520	430005571	430005945	430005954	430009623	430009372	430005970

430009666 Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Chairman Clifford adjourned the meeting at 8:45 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
Hayes Center, NE
July 14, 2015

A meeting of the Hayes County Board of Equalization was scheduled on July 14, 2015 at 1:00 P.M. in the Courthouse in Hayes Center, Nebraska, for the purpose of hearing and reviewing 2015 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, Rita Erickson, Susan Messersmith, and D. Eugene Garner.

Chairman Clifford opened the meeting at 1:05 P.M. Roll call: Clifford, present; Richards, present; Christner, present.

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

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 2015 property valuation protests is maintained in the County Assessor's office in electronic and/or paper form.

Protest	Protestant
Protest #2015-01-02	Donna K ten Bensel - present
Protest #2015-03	Lillian H Orman Trust, Dale & Sandra Orman - present
Protest #2015-04-08	BCJP Lyons Farms, Philip Lyons, Member – 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 to the Nebraska Tax Equalization and Review Commission (TERC).

Motion by Clifford, second by Richards to set value at \$203,910 for parcel 430006993, protest 2015-01. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Clifford, second by Christner to set value at \$82,990 for parcel 430006969, protest 2015-02. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Clifford to set value at \$637,905 for parcel 430006012, protest 2015-03. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Christner, second by Clifford to set value at \$199,750 for parcel 430024762, protest 2015-04. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Richards, second by Christner to set value at \$32,210 for parcel 430020562, protest 2015-05. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Clifford to set value at \$300,765 for parcel 430020392, protest 2015-06. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Motion by Christner, second by Richards to set value at \$627,200 for parcel 430020384, protest 2015-07. 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 at \$223,050 for parcel 430022484, protest 2015-08. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Clifford, second by Christner to approve the change of value applied to parcels 430022123, 430022166, 430022174, 430022492, 430022468, 430022263, 430022204, 430006349, 430006330, 430006268, 430006241, 430006233, 430006020, 430006209, 430012128, 430012136, 430012284, 430006365, 430022891. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

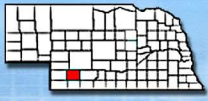
Motion by Richards, second by Christner to approve the May 26, 2015 Board of Equalization Meeting Minutes. Roll call vote: Richards, yes; Christner, yes, Clifford, yes. Motion carried.

The 2015 plan of assessment for Hayes County covering the assessment years of 2016-2018 was submitted to the Board.

Chairman Cliffords adjourned the meeting at 2:30 P.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
Hayes Center, NE
July 21, 2015

A meeting of the Hayes County Board of Equalization was scheduled on July 21, 2015 at 11:00 A.M. in the Courthouse in Hayes Center, Nebraska, for the purpose of reviewing tax exempt status for certain properties. 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, Rita Erickson, Susan Messersmith, and D. Eugene Garner.

Chairman Clifford opened the meeting at 1:05 P.M. Roll call: Clifford, present; Richards, present; Christner, present.

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

Applicant is not present. County Clerk was informed they would not appear, but would be available by telephone if needed.

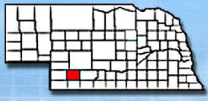
Exemption Application for parcels 430002769, 430002742 and 430003811 were presented. State Statutes and Regulations of the Nebraska Department of Property Assessment and Taxation relating to exempt property were reviewed. The Board finds applicant did not establish predominant or primary use of the property is for an exempt use.

Motion by Clifford, second by Christner to deny exempt status on parcels 430002769, 430002742 and 430003811 for the 2015 year. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Chairman Clifford adjourned the meeting at 2:27 P.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
October 13, 2015

A meeting of the Hayes County Board of Equalization was scheduled on Tuesday, October 13, 2015 at 8:15 A.M. at the Courthouse in Hayes Center Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Those present were Wayne Christner, Mark Clifford, Barry Richards, Rita Erickson and Susan Messersmith. Visitors present were Dixie Eckhoff.

Chairman Clifford opened the meeting at 8:25 A.M. Roll call: Clifford, present; Richards, present; Christner, present.

In accordance with Section 84-1412 of the Nebraska Revised Statutes, Chairman Clifford announced that 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 Clifford to approve the agenda. Roll call: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Chairman Clifford requested comments from the audience. There were no comments.

Motion by Richards, second by Christner to approve the minutes of the July 14 and 21, 2015 Board of Equalization meetings. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

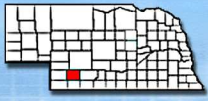
Motion by Clifford, second by Christner to set the levies for the following Hayes County entities for the 2015 tax year. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Entity	General	Bond	Spec Bldg	Cap Qual	Total
Hayes County	0.197683				0.197683
Hayes Center School	0.610000	0.090909	0.015136	0.005045	0.721090
Hayes Center Village	0.500000				0.500000
Hamlet Village	0.335367				0.335367
Hayes County Fire	0.025685				0.025685
Hayes County Ag Society	0.006928				0.006928
Hayes Center Cemetery Assoc	0.005166				0.005166

Chairman Clifford adjourned the meeting at 8:35 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
December 8, 2015

A meeting of the Hayes County Board of Equalization was scheduled on December 8, 2015 at 8:15 A.M. at the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Those present during the meeting were Mark Clifford, Wayne Christner, Barry Richards, Rita Erickson, and Susan Messersmith. Visitors present were Mike Brenning and Kent Weskamp.

Chairman Clifford opened the meeting at 8:15 A.M. Roll call: Christner, present; Clifford, present; Richards, present.

In accordance with Section 84-1412 of the Nebraska Revised Statutes, Chairman Clifford announced that 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 Christner to approve the agenda. Roll call: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Christner to approve the minutes of October 13, 2015 Board of Equalization meeting. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Clifford, second by Richards to approve personal property tax corrections 2015-27-A for parcel 430054019; 2015-28 for parcel 430054519; 2015-29 for parcel 430055847; 2015-30 for parcel 430055849; 2015-30A for parcel 430054027; 2015-31 for parcel 430055577; 2015-32 for parcel 430031025; 2015-26 for centrally assessed parcel 107709; 2015-27 for centrally assessed parcel 81. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Chairman Clifford adjourned the meeting at 8:25 A.M.

Hayes County Clerk

Board Chairman