



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
January 12, 2016

A meeting of the Hayes County Board of Equalization was scheduled on Tuesday, January 12, 2016 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 8:35 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 Richards to approve personal property tax correction 2016-01. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Chairman Clifford adjourned the meeting at 8:37 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
March 8, 2016

A meeting of the Hayes County Board of Equalization was scheduled on Tuesday, March 8, 2016 at 8:25 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 8:35 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 Richards, second by Clifford to approve the minutes of the December 8, 2015 Board of Equalization Meeting. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Christner to approve the minutes of the January 12, 2016 Board of Equalization Meeting. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

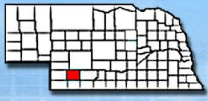
Motion by Clifford, second by Richards to approve personal property tax correction 2016-04 for parcel 430056018. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Motion by Richards, second by Christner to approve personal property tax correction 2016-05 & 06 for parcel 430034156. Roll call vote: Christner, yes; Clifford, yes; Richards, 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
May 13, 2016

A meeting of the Hayes County Board of Equalization was scheduled on May 13, 2016 at 8:25 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. Visitor Mike Brenning was present.

Chairman Clifford opened the meeting at 8:30 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.

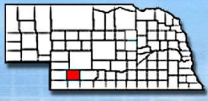
Motion by Christner, second by Richards to approve the agenda. Roll call: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Clifford, second by Richards to approve personal property tax correction 2016-07 for parcel 430056034 and 2016-08 for parcel 430056032. Roll call vote: Richards, yes; Christner, yes; Clifford, yes.

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

430016344	430011776	430014635	430054133	430010109	430055827	430016840	430006128
430036620	430016107	430014600	430015488	430010095	430055829	430024479	430011881
430027990	430020325	430018975	430015720	430010087	430052014	430015976	430011865
430002475	430023960	430007477	430015798	430011717	430015550	430015887	430022972
430022743	430024959	430015836	430035381	430011679	430016123	430015879	430023839
430004907	430004400	430016093	430011873	430010613	430016719	430015860	430023847
430006519	430018940	430011660	430018460	430010583	430016778	430020007	430018762
430010125	430018916	430018932	430018401	430010575	430016700	430025025	430018754
430021054	430018959	430055323	430018398	430010540	430016727	430033753	430018738
430054205	430018886	430016352	430020082	430010516	430054151	430033672	430013159
430003943	430014635	430021046	430020090	430004532	430055379	430016379	430017065
430003951	430014600	430054182	430020120	430056026	430022611	430016654	430034822
430004583	430018975	430054181	430020201	430054183	430020880	430016506	
430008155	430007477	430054180	430020228	430055589	430021291	430016484	
430012292	430015836	430015542	430020244	430010524	430021283	430016468	
430054149	430016093	430015518	430020252	430010508	430021259	430016670	
430017111	430011660	430052634	430054152	430010834	430021011	430016360	
430020805	430018932	430004052	430024193	430024894	430020996	430017049	
430006691	430055323	430004087	430024150	430017073	430020988	430017030	
430006683	430016352	430004249	430055529	430004397	430020813	430016735	
430006675	430011776	430054202	430026978	430052103	430020791	430016751	
430010257	430016107	430055361	430024932	430004176	430021038	430016794	
430010850	430020325	430004222	430053932	430004184	430008392	430017057	
430010842	430023960	430055807	430010443	430055947	430008430	430017081	
430015127	430024959	430007582	430010435	430024819	430008775	430017162	
430018681	430004400	430038909	430010427	430015070	430008791	430018495	
430019300	430018940	430055955	430010400	430014775	430008805	430004591	
430019297	430018916	430007965	430010397	430014783	430024843	430004257	
430007175	430018959	430007957	430010249	430015038	430022964	430008406	
430007183	430018886	430007868	430009224	430055435	430016662	430007469	



Hayes Board of Equalization Minutes



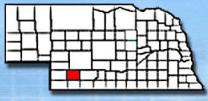
Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Christner to approve the minutes of the March 8, 2016 Board of Equalization Meeting. Roll call vote: Clifford, yes; Richards, yes; Christener, yes. Motion carried.

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
July 12, 2016

A meeting of the Hayes County Board of Equalization was scheduled on July 12, 2016 at 1:00 P.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, D. Eugene Garner, Rita Erickson and Susan Messersmith.

Chairman Clifford opened the meeting at 1:00 P.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 Clifford to approve the agenda. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Clifford requested comments from the audience. There were none.

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

Motion by Richards, second by Christner to approve personal property and homestead tax corrections 2016-09 – 2016-13. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Motion by Richards, second by Clifford to approve change in value to parcels: 430055479, 430000472, 430034296, 430018894, 430006101, 430018908, 430018932, 430018886, 430022700, 430018916, 430004796, 430018959, 430000766, 430018940, 430000782, 430018975, 430000758, 430005261, 430021062, 430015968, 430020902, 430003587, 430055799, 430000022, 430054183. Roll call vote: Clifford, yes; Richards, yes, Christner, yes. Motion carried.

Motion by Clifford, second by Richards to approve change of value to parcel 430022565. Roll call vote: Richards, yes; Christner, abstain; Clifford, yes. Motion carried.

Motion by Christner, second by Clifford, to approve change of value to parcel 430009062. Roll call vote: Christner, yes; Clifford, yes; Richards, abstain. Motion carried.

Chairman Clifford adjourned the meeting at 1:50 P.M.

Hayes County Clerk

Board Chairman



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.

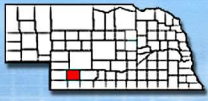
Motion by Clifford, second by Richards to approve the change of value applied to parcels 430023871, 430022700 and 430008600. Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

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



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
August 9, 2016

A meeting of the Hayes County Board of Equalization was scheduled on August 9, 2016 at 1:00 P.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, and Susan Messersmith.

Chairman Clifford opened the meeting at 1:10 P.M. Roll call: Clifford, present; Richards, present; Christner, present.

Motion by Clifford, second by Richards 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.

Motion by Richards, second by Christner to approve the minutes of the July 12 and July 20, 2016 Board of Equalization meetings. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion carried.

Clifford requested comments from the audience. There were none.

Motion by Richards, second by Clifford to rescind a motion made at the March 8, 2016 Board of Equalization meeting which read. *"Motion by Richards, second by Christner to approve personal property tax correction 2016-05 & 06 for parcel 430034156. Roll call vote: Christner, yes; Clifford, yes; Richards, yes. Motion Carried."* Roll call vote: Clifford, yes; Richards, yes; Christner, yes. Motion carried.

Form 451 Exemption Applications were presented. State Statutes and Regulations of the Nebraska Department of Property Assessment and Taxation relating to exempt property were reviewed.

Motion by Clifford, second by Richards to approve exempt status on parcels 430012918, 430001436, 430002743, 430003129, 430003226, 430003234, 430003250, 430003757, 430005342, 430001312, 430001258, 430001029, 430004966, 430001797, 430055373, 430006071 and 430001193 for the 2016 year. Roll call vote: Richards, yes; Christner, yes; Clifford, yes. Motion carried.

Chairman Clifford adjourned the meeting at 1:25 P.M.

Hayes County Clerk

Board Chairman