

Hayes Board of Equalization Minutes



Hayes County Board of Equalization
February 13, 2018

A Regular meeting of the Hayes County Board of Equalization was scheduled for February 13, 2018 at 8:25 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Chairman Unger called the meeting to order at 8:30 A.M. The Open Meetings Act was available for review and Chair indicated location of such copy in the room where the meeting was being held. Those present were Wayne Christner, Jeffrey Unger, Barry Richards, Rita Erickson and Susan Messersmith.

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

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

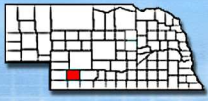
Richards moved, second by Unger to approve the minutes of the December 12, 2017 Board of Equalization meeting. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Richards to approve personal property tax correction 2018-03 and 2018-04 for parcel 430054189. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Christner moved, second by Unger adjourned the meeting at 8:35 A.M. Roll call vote: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
May 8, 2018

A meeting of the Hayes County Board of Equalization was scheduled for May 8, 2018 at 8:15 A.M. in the Courthouse in Hayes Center, Nebraska located at 505 Troth St. in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Chairman Unger called the meeting to order at 8:16 A.M. The Open Meetings Act was available for review and Chair indicated location of such copy in the room where the meeting was being held and offered a copy to anyone wishing to have one. Those present were Wayne Christner, Jeffrey Unger, Barry Richards, Rita Erickson and Susan Messersmith.

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

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

Richards moved, second by Unger to approve the minutes of the February 13, 2018 Board of Equalization meeting. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Richards to approve the change of value applied to commercial parcels 430000006, 430002815, 430055417, 430000235, 430000189, 430055731, 43002785, 430000340, 430000200, 430002904, 430000219, 430001592, 430016085. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved second by Richards to approve the change applied to ag parcels 430018940, 430018975, 430036817, 430004664, 430006640, 430023197, 430024215, 430016271, 430009062, 430009070, 430009097, 430008074, 430010591, 430010559, 430010796, 430010818, 430010761, 430008856, 430008864, 430010826, 430010532, 430006411, 430006551, 430006659, 430022972, 430007191, 430005164, 473005172, 430005296, 430056061, 430006365, 430021682, 430021623, 430021984, 430021941, 430005903, 430006225, 430006179, 430006381, 430006047, 430006101, 430013868, 430024541, 430019734, 430006748, 430024487, 430024703, 430024711, 430006144, 430056063, 430021410, 430024118, 430056117, 430017391, 430017170, 430017820, 430007469, 430005725, 430028601, 430028857, 430020651, 430006012, 430011016, 430010990, 430010974, 430011415, 430011229. Roll call vote: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Richards moved, second by Unger to approve tax exempt status for parcel 430002106. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger 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 24, 2018

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on July 24, 2018, as published in the *Times Republican* on July 12, 2018. 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, Rita Erickson, Susan Messersmith, and D. Eugene Garner. 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 2:05 P.M. Roll call: Christner, present; Unger, present; Richards, present.

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

Motion by Unger, second by Christner to approve the minutes of the May 8, 2018 Board of Equalization Meeting. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

The 2018 Plan of Assessment for Hayes County covering the assessment years 2019-2021 was submitted to the Board.

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

Nebraska Assessors Manual including Statutes, Directives, Rules and Regulations.

2018 Reports and Opinion of the Property Tax Administrator including statistical reports & assessment actions. Property Tax Administrator 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.

2018 Ag Land Analysis Market information.

Depreciation tables obtained using qualified sales data.

Marshall and Swift Residential and Commercial Manuals.

Sales files containing sales for study period 10/1/2014 thru 9/30/2017.

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 2018 property valuation protests are maintained in the County Assessor's office in electronic and/or paper form.

Protest	Protestant
Protest #2018-01	Shaun O'Neil – Not present
Protest #2018-02	Buffalo Plains Genetics, LLC – Not present

The Board took protests under advisement. 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 moved, second by Christner to set real property value on Protest 2018-01 at \$325,000. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.



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Unger moved, second by Richards to set real property value on Protest 2018-02 at \$7,264,063 and personal property value at \$2,074,113. Roll call vote: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Richards to change the assessed valuation of Ag parcels 430012748, 430056137, 430024568, 430006047, 430006101, 430006179, 430013590, 430036086, 430004095, 430028008. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Christner to void tax correction 2018-06 for parcel 430015623. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Richards to approve tax correction 2018-07 for parcel 430028008. Roll call vote: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Christner to approve tax correction 2018-08 for parcel 430028008. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Richards to approve tax correction 2018-09 for parcel 430036086. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Christner to approve tax correction 2018-10 for parcel 430036086. Roll call vote: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Christner to adjourn the meeting at 3:05 P.M. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
October 9, 2018

A meeting of the Hayes County Board of Equalization was scheduled for October 9, 2018 at 8:30 A.M. in the Hayes County Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner and was published in the *Times Republican* on October 4, 2018 and posted in accordance with law. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. The Open Meetings Act was available for review and Chair indicated location of such copy in the room where the meeting was being held. Those present were Wayne Christner, Barry Richards, Jeffrey Unger, Rita Erickson and Susan Messersmith.

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

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

Unger moved, second by Richards to set the levies for the following Hayes County entities for the 2018 tax year:

Entity	General	Bond	Sinking	Total
Hayes County	0.183343			0.183343
Hayes Center School	0.642900	0.056188		0.699088
Hayes Center Village	0.500000			0.500000
Hamlet Village	0.337492			0.337492
Hayes County Fire	0.022477		0.003967	0.026444
Hayes County Ag Society	0.007664			0.007664
Hayes Center Cemetery Assoc	0.000000			0.000000
Palisade Rural Fire	0.033810	0.023811		0.057621

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

Motion by Christner, second by Richards to approve the minutes of the July 24, 2018 Board of Equalization meeting. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried

Chairman Unger adjourned the meeting at 8:44 A.M.

Hayes County Clerk

Board Chairman



Hayes Board of Equalization Minutes



Hayes County Board of Equalization
November 14, 2017

A Regular meeting of the Hayes County Board of Equalization was scheduled for November 14, 2017 at 8:25 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given by publication and posted in accordance with law. Chairman Unger called the meeting to order at 8:25 A.M. The Open Meetings Act was available for review and Chair indicated location of such copy in the room where the meeting was being held. Those present were Wayne Christner, Jeffrey Unger, Rita Erickson, Susan Messersmith, Tom Dow and Joe Miller.

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

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

Unger moved, second by Christner to approve the minutes of the October 10, 2017 Board of Equalization meeting. Roll call vote: Richards, absent; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Christner to approve the personal property change of value for parcel 430056121. Roll call vote: Christner, yes; Unger, yes; Richards, absent. Motion carried.

Unger moved, second by Christner to adjourn the meeting at 8:30 A.M. Roll call vote: Unger, yes; Richards, absent; Christner, yes. Motion carried.

Hayes County Clerk

Board Chairman