

Hayes County Board of Equalization
January 10, 2023

The Board of Equalization Meeting of the Hayes County Board of Commissioners was scheduled for January 10, 2023, at 8:20 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the *Times Republican* on January 5, 2023, and posted in accordance with law.

Chairman Unger called the meeting to order at 8:20 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, Barry Richards, Jeffrey Unger, Tammy Schwenk and Susan Messersmith.

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

Unger requested comments from the audience. There were none.

Christner moved, second by Richards to approve the minutes of the December 13, 2022, Board of Equalization Meeting. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Christner to approve personal property tax correction 2023-01 for parcel 430001140. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger adjourned the meeting at 8:28 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
February 28, 2023

The Board of Equalization Meeting of the Hayes County Board of Commissioners was scheduled for February 28, 2023, at 11:25 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the *Times Republican* on February 23, 2023, and posted in accordance with law.

Chairman Unger called the meeting to order at 11:30 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, Barry Richards, Jeffrey Unger, Susan Messersmith and Marian Richards.

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

Unger requested comments from the audience. There were none.

Christner moved, second by Richards to approve personal property tax correction 2023-02 for parcel 430037635. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Richards moved, second by Christner to approve minutes of the January 10, 2023 Board of Equalization Meeting. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger adjourned the meeting at 11:36 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
April 11, 2023

The Board of Equalization Meeting of the Hayes County Board of Commissioners was scheduled for April 11, 2023, at 8:25 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the *Times Republican* on April 6, 2023, 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, Barry Richards, Jeffrey Unger, Susan Messersmith and Tammy Schwenk.

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

Unger requested comments from the audience. There were none.

Richards moved, second by Christner to approve minutes of the February 28, 2023 Board of Equalization Meeting. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Christner to approve personal property tax correction 2023-03 for parcel 430037635. Roll call: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Richards moved, second by Christner to approve the change of value to parcels 430024320 and 430020473. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger adjourned the meeting at 11:36 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
May 9, 2023

The Board of Equalization Meeting of the Hayes County Board of Commissioners was scheduled for May 9, 2023, at 8:25 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the *Times Republican* on May 4, 2023, and posted in accordance with law.

Chairman Unger called the meeting to order at 8:49 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, Barry Richards, Jeffrey Unger, Susan Messersmith and Tammy Schwenk.

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

Unger requested comments from the audience. There were none.

Christner moved, second by Richards to approve minutes of the April 11, 2023 Board of Equalization Meeting. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Richards moved, second by Unger to approve the change of value to parcels 430024320, 430020473, 430022166, 430054148, 430000162, 430013345, and 430008856. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger adjourned the meeting at 8:56 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
May 31, 2023

The Board of Equalization Meeting of the Hayes County Board of Commissioners was scheduled for May 31, 2023, at 8:00 A.M. in the Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the *Times Republican* on May 25, 2023, and posted in accordance with law.

Chairman Unger called the meeting to order at 8:11 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, Barry Richards, Jeffrey Unger and Susan Messersmith.

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

Unger requested comments from the audience. There were none.

Christner moved, second by Richards to approve minutes of the May 9, 2023 Board of Equalization Meeting. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Richards to approve the change of value to parcels 430022166, 430006179. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger adjourned the meeting at 8:15 A.M.

Hayes County Clerk

Board Chairman

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.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
August 31, 2023

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on August 31, 2023, as published in the *Times Republican* on August 24, 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, 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 8:33 A.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 change in personal property value for parcel 430001230. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Christner moved, second by Richards to approve personal property tax corrections for the years 2021 and 2022 for parcel 430001230. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Chairman Unger recessed the meeting at 8:43 A.M. for the regular meeting and reconvened at 10:54 A.M.

Richards moved, second by Christner to approve Resolution 2023-14, preliminary levy allocation of levy authority for Hayes Center Cemetery Association, Hayes County Rural Fire District, and Hayes County Agricultural Society. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger adjourned the meeting at 10:56 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
October 10, 2023

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on October 10, 2023, as published in the *Times Republican* on October 5, 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.

Those in attendance were Jeffrey Unger, Wayne Christner, Barry Richards, Susan Messersmith, and Tammy Schwenk. 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 8:20 A.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 July 19 and August 31 2023 meetings. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Richards moved, second by Christner to set the 2023 levies for the following Hayes County entities. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Entity	General	Bond	Sp Bldg	Sinking	Total
Hayes County	0.185611				0.185611
Hayes Center Public Schools	0.666855	0.036677	0.030564		0.734096
Hayes Center Village	0.500000				0.500000
Hamlet Village	0.266061				0.266061
Hayes County Fire	0.024992			0.012496	0.037488
Hayes County Ag Society	0.008186				0.008186
Hayes Center Cemetery Assoc	0.005549				0.005549

Unger moved, second by Richards to void tax correction 2023-06. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger adjourned the meeting at 8:30 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
December 12, 2023

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on December 12, 2023, as published in the *Times Republican* on December 7, 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 and Susan Messersmith. 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 8:35 A.M. Roll call: Christner, present; Unger, present; Richards, present.

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

Richards moved, second by Christner to approve the minutes of the October 10, 2023 meeting. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Richards to approve personal property tax corrections for tax year 2023 for parcels 430029519 430001216, 430001214. Roll call: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Christner to approve real estate tax correction for parcel 430022883. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

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

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
December 28, 2023

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on December 28, 2023, as published in the *Times Republican* on December 21, 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 and Susan Messersmith, Joe Miller 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 9:38 A.M. Roll call: Christner, present; Unger, present; Richards, present.

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

Richards moved, second by Christner to approve the minutes of the December 12, 2023 Board of Equalization meeting. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Unger moved, second by Richards to void personal property tax correction 202308 for tax year 2023 for parcel 430001214. Roll call: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Christner to approve personal property tax correction 202311 for parcel 430001214. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger adjourned the meeting at 9:42 A.M.

Hayes County Clerk

Board Chairman