

Hayes County Board of Equalization
January 31, 2024

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on January 31, 2024, as published in the *Times Republican* on January 25, 2024. 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 and Rebecca Grimes. 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 8:29 A.M. Roll call: Christner, absent; Unger, present; Richards, present.

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

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

Wayne Christer joined the meeting at 8:31 A.M.

Unger moved, second by Richards to approve personal property tax correction 202401 for tax year 2023 for parcel 430055929. Roll call: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger adjourned the meeting at 8:33 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization

A meeting of the Hayes County Board of Equalization was scheduled for March 12, 2024 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, was published in the *Times Republican* on February 29, 2024 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, Tammy Schwenk, Susan Messersmith and Blaine Johnson.

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

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

Richards moved, second by Christner to approve the minutes of the January 25, 2024 Board of Equalization meeting. Discussion held. Roll call vote: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Pursuant to Neb. Rev. State §77-202 public hearings were held for the purpose of hearing testimony, if any, regarding 2024 Exemption Application. Each applicant received advanced notice of said hearing date and time. Unger opened the hearing at 8:35 A.M. and closed the hearing at 8:40 A.M.

The following are 2024 Exemption Applications submitted for Board consideration and action.

Richard moved, second by Christner, to approve two Exemption Applications for Bethel Baptist Church, two applications for Union Congregational Church, one application for Hayes Center Community Church, one application for St John's Lutheran Church & Cemetery, one application for the Senior Center, one application for Sacred Heart Church (cemetery), one application for Hayes Center American Legion Post 287, one application for Evergreen Union Church, and approve six applications and deny one application for Hamlet Union Church. Discussion held. Roll call: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Christner to approve seven applications for University of Nebraska Foundation. Discussion held. Roll call vote: Richards, no; Christner, yes; Unger, yes. Motion carried.

Chairman Unger adjourned the meeting at 9:27 A.M.

Hayes County Clerk
Predominant

Board Chairman

Hayes County Board of Equalization
Hayes Center, NE
July 23, 2024

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on July 23, 2024, as published in the *Times Republican* on July 11, 2024. 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 board members: Jeffrey Unger, Wayne Christner and Barry Richards; Tammy Schwenk, County Treasurer; Susan Messersmith, County Clerk; D. Eugene Garner, County Attorney, Amber Berliner, PAD, and Kevin Fornoff. 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 10:00 A.M. Roll call: Christner, present; Unger, present; Richards, present.

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

Christner moved, second by Unger to approve the minutes of the March 12, 2024 Board of Equalization Meeting. Discussion held. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

The Board acknowledged receipt of the Assessor's Three-Year Plan of Assessment for years 2024-2026.

The following documents, which are on file in electronic or paper form in the office of the County Assessor, were marked Exhibit #1 and entered into the record:

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

Copy of the Certification of Completion of the Revision of the 2024 Assessment Roll.

Copy of the average levels of assessment of residential, commercial and agricultural properties.

Copy of the process used for the 2024 Hayes County Revaluation

Copy of 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

Copy of 2024 Land/Lot Tables

Copy of 2024 Reports and Opinion of the Property Tax Administrator including statistical reports & Assessment actions.

Copies of letters sent to each protestant providing statutory notice of hearing date and time were presented.

Board acknowledged receipt of Assessor's Certification, that a copy of that portion of the property record files which substantiate the calculation of the protested value is maintained in the County Assessor's office in electronic or paper form, and the same was marked Exhibit #3.

Chairman Unger gave the following opening statement: *While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner. We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings.*

The following property valuation protests were read, reviewed and discussed. Property record cards for all filed 2024 property valuation protests are maintained in the County Assessor's office in electronic and/or paper form.

Protest
Protest #2024-01
Protest #2024-02

Protestant
Daniel & Tiffany Gullion – Not present.
Darling International Inc – Not present

The Board took the protests under advisement. Chairman Unger announced *Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission.*

Unger moved, second by Christner to follow assessor recommendation on Protest 2024-01 and set value of property 430003978 at \$381,455.00. Discussion held. Roll call vote: Unger, yes; Richards, yes; Christner, yes. Motion carried.

Unger moved, second by Christner to follow Assessor recommendation on Protest 2024-02 and set value of property 430055417 at \$104,895.00. Discussion was held. Roll call vote: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Unger moved, second by Richards to approve the change of value on parcels 430023405, 430017200, and 430013191. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Christner moved, second by Richards to adjourn the meeting. There being no further discussion. Roll call: Unger, yes; Richards, yes; Christner, yes. Motion carried

Unger adjourned the meeting at 10:30 A.M.

Hayes County Clerk

Board Chairman

Hayes County Board of Equalization
October 8, 2024

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on October 8, 2024, as published in the *Times Republican* on October 3, 2024. 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 board members: Jeffrey Unger, Wayne Christner and Barry Richards; Tammy Schwenk, County Treasurer and Susan Messersmith, County Clerk.

Chairman 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 8:30 A.M.

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

Richards moved, second by Christner to approve the minutes of the July 23 2024 meeting. Discussion held. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Richards moved, second by Christner to adopt Resolution 2024-14 setting the 2024/25 levies. Discussion held.

RESOLUTION OF ESTABLISHMENT OF LEVIES

WHEREAS, the County of Hayes County, Nebraska, is a duly organized county, existing pursuant to the laws of the State of Nebraska; and

WHEREAS, NEB. REV. STAT. §13-508 requires all political subdivisions within Hayes County, Nebraska to file with and certify to the Hayes County Board of Commissioners a copy of the adopted statement with the amount of property tax required to fund their adopted budget; and

WHEREAS, NEB. REV. STAT. §77-1601 requires that the Hayes County Board of Equalization levy the necessary taxes for political subdivisions on or before October 20th of each year; and

WHEREAS, all levies that are certified to Hayes County by adjacent counties will be levied as certified to the Hayes County Board of Equalization.

NOW THEREFORE, BE IT RESOLVED, by the Board of Equalization of Hayes County, Nebraska as follows:

Section 1: That the levies of local political subdivisions for Fiscal Year 2024/2025 be set as follows:

Entity	General	Bond	Sp Bldg	Sinking	Total
Hayes County	0.174739				0.174739
Hayes Center Public Schools	0.612589	0.017660	0.019868		0.650117
Hayes Center Village	0.500000				0.500000
Hamlet Village	0.300064				0.300064
Hayes County Fire	0.022271			0.011135	0.033406
Hayes County Ag Society	0.007590				0.007590
Hayes Center Cemetery Assoc	0.004970				0.004970

PASSED AND APPROVED on this 8th day of October, 2024. Roll call: Unger, yes; Richards, yes; Christner, yes. The Resolution is hereby adopted.

Unger moved second by Christner to approve changes of valuation applied to the following real property parcels: 430022115, 430021879, 430013272, 430013620, 430013299, 430013566, 430013140, 430013124, 430014449, 430014392, 430014139, 430014341, 30004281, 430019238, and personal property parcel 430055835. Roll call: Richards, yes; Christner, yes; Unger, yes. Motion carried.

Christner moved, second by Richards to adjourn the meeting. There being no further discussion. Roll call: Christner, yes; Unger, yes; Richards, yes. Motion carried.

Chairman Unger adjourned the meeting at 8:41 A.M.

Hayes County Clerk

Board Chairman