

July 6, 2021

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Tuesday, July 6, 2021, at 1:00 P.M., Brown County Courthouse Meeting Room with members Chairman Raymond Small and Dennis Bauer present. Reagan Wiebelhaus was absent with an excused absence. Also present were Brown County Clerk (BCC) Travis Hobbs, Brown County Assessor (BCA) Terri Van Houten and Daryl Stanard with Stanard Appraisal. Chairman Small acknowledged the Open Meeting Act posted near the entrance to the Commissioner's Room.

At 1:00 P.M. James and Sarah Wapelhorst did not appear.

Regarding the protest of James and Sarah Wapelhorst, Property Identification Number 090024753, Small moved to make no changes. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 1:15 P.M. Bill & DiAnne McNutt appeared to discuss the valuation their property Property Identification Number 090025261 & 090025539 and discrepancy with Assessor's Office and the actual property. The Assessor will visit the property and report back to the Board with a recommendation. Small moved to take under advisement. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 1:30 P.M. Amy Shane did not appear.

No action taken as the Parcel #090024923 protest was settled through the County Assessor's office.

At 1:45 P.M. Dale Scott appeared to discuss the valuation on his property. There is no access to the lot and cannot build on it. Small moved to take Property Identification Number 090068548 under advisement. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 2:00 P.M. Keith Allison appeared to discuss the valuation of his property.

Regarding Property Identification Numbers 090023064 & 090088115. Small moved to take parcel 090088115 under advisement. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

Small moved to make no changes to Parcel #090023064. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 2:15 P.M. Joy Macaluso appeared to discuss the valuation of her property. Due to an incomplete form the protest is dismissed as required by State statute.

At 2:30 P.M. Arlen Nelson appeared to discuss the valuations of his property.

Regarding Property Identification Numbers 090088073, Small moved to take under advisement. Bauer seconded. Roll Call: Bauer Aye, Small Aye, and Wiebelhaus Absent. Regarding Property Identification Number 090025431 Small moved to take the protest under advisement. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 2:45 P.M. Charlie Kyser appeared to discuss the valuation of his property. Regarding Property Identification Number 090008413, Bauer moved to reduce the valuation to \$15,000.00 Small seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 3:00 P.M. No appearance by Cheema Investments llc. Brown County Attorney, Andy Taylor stated that the form was not completed as required by State Statute. Small moved to dismiss the protest based on no indication of ownership of the property on the 422 Form. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 3:15 P.M. Richard Zeigler did not appear.

Regarding Property Identification Number 090035801, Small moved to adjust the property valuation to \$29,025.00 for the house, outbuildings \$31,161.00 and the land to \$21,510.00 for a total of \$81,696.00 based on the Assessor and Appraisers recommendation. Bauer seconded. Roll Call: Bauer Aye, Small Aye, Wiebelhaus Absent, motion carried.

At 3:30 P.M. Shawn and Elizabeth Nelson did not appear.

Bauer moved to make no change to the valuation to Property Identification Number 090088261. Small seconded. Roll Call: Small Aye, Bauer Aye, Wiebelhaus Absent, motion carried.

At 3:45 P.M. Lance Philben appeared to discuss the valuation on his property.

Regarding Property Identification Number 090088083, Small moved to take under advisement. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 4:00 P.M. Keith Baker was present to discuss the valuation of his property.

Regarding Property Identification Number 090071565 Small moved to take under advisement. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 4:15 P.M. Mark Schreier discussed the valuation of his property.

Regarding Property Identification Number 090064844, Bauer moved to take under advisement. Small seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 4:30 P.M. Rich Walters discussed the valuation of his property.

Regarding Property Identification Number 090061179, Small moved to take under advisement. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

Rich Walters along with the Clear Lake Club Board members spoke to the Board regarding Property Identification Number 090043685.

Member Wiebelhaus arrived at 5:00 P.M.

The meeting recessed at 5:00 P.M. in order to open the regular scheduled BOE meeting.

The meeting reconvened the tax protest hearings at 5:01 P.M.

Regarding Property Identification Number 090043685, Bauer moved to assess the value of the property to \$150,000.00 because the land is allowed public access. Small seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Abstain, motion carried.

The Board recessed at 5:15 P.M. in order to close the regular BOE meeting and open and conduct the Commissioner meeting.

The Board reconvened the tax protest hearings at 6:20 P.M.

At 6:20 P.M. Phil Fuchs representing P & M Fuchs Trust discussed his valuation.

Regarding Property Identification Number 090038525, Wiebelhaus moved to reduce the valuation to \$95.00 a square foot for his home to a new valuation of \$275,880.00 due to the comparable presented by Phil. Bauer seconded. Roll Call: All three Ayes, motion carried.

No appearance for Deborah Radenslaben and Alan Sladek, both protests were taken under advisement for a decision at a later time.

At 6:40 P.M. Drew Bronson representing Cynthia Bronson Revocable Trust.

Regarding Property Identification Number 090022963, Wiebelhaus moved to change the valuation from \$451,840.00 to \$181,360.00 by changing the classification from Hidden Paradise property to tree property. Bauer seconded. Roll Call: All three Ayes, motion carried.

Regarding Property Identification Number 090024583, Small moved to lower the valuation to \$4,000.00 because it is undevelopable. Wiebelhaus seconded. Roll Call: Small Aye, Bauer Nay and Wiebelhaus Aye, motion carried.

At 7:00 P.M. James Hoch appeared to discuss his property valuation.

Regarding Property Identification Number 090025202, Wiebelhaus moved to lower the valuation to of the land from \$171,191.00 to \$121,191.00, bringing the total valuation to \$275,000.00 due to the history of the public allowed to access the creek which is a benefit to the county. Bauer seconded. Roll Call: All three Ayes, motion carried.

At 7:30 P.M. No appearance by Victor Hedlund. No changes made to the property valuation.

At 7:45 P.M. Carol Snyder appeared to discuss the valuation of their property.

Regarding Property Identification Number 090031733, Wiebelhaus moved to reduce the land by \$10,000.00, motion failed due to lack of second. Small moved to make no change. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Nay, motion carried.

Regarding Parcel number 090026438, Wiebelhaus moved to reduce the land valuation to \$90,000.00 due to three of the lots being undevelopable and one lot experiencing significant erosion. Bauer seconded. Roll Call: All three Ayes, motion carried.

At 8:30 P.M. Janet Turner appeared to discuss her property valuation.

Regarding Property Identification Number 090025105, no change was made due to an agreement made prior between the County Assessor and property owner. Regarding Property Identification Number 090054490, Wiebelhaus moved to reduce the valuation on the land from \$80,656.00 to \$60,000.00 topography of the ground and the incapability of building a dwelling on it. Small seconded. Roll Call: All three Ayes, motion carried.

Drew Bronson resumed discussing the valuation of Cynthia Bronson revocable trust. Regarding Property Identification Number 090023803, Small moved to reduce the parcel to \$2,500.00, motion failed due to lack of a second. Wiebelhaus moved to reduce the land valuation to \$15,000.00 Small seconded. Roll Call: Small Aye, Bauer Nay and Wiebelhaus Aye, motion carried.

Regarding Property Identification Number 090025725 and 090025903, Wiebelhaus moved to combine the two parcels and set the value at \$67,000.00 due to the support of sales. Small seconded. Roll Call: All three Ayes, motion carried. Bauer Nay, Wiebelhaus Aye and Small Aye and motion carried.

Regarding Property Identification Number 090079922, Wiebelhaus moved to change the valuation from \$50,000.00 to \$15,000 based on its location to Hidden Paradise and problems with accessibility. Small seconded. Roll Call: Small Aye, Bauer Nay and Wiebelhaus Aye, motion carried.

Regarding Property Identification Number 090026179, Wiebelhaus moved to change the valuation to \$60,000.00 due to proximity, the terrain and cut out on the road per pictures presented. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Nay, motion carried.

Regarding Property Identification Number 090026063, Wiebelhaus moved to reduce valuation to \$60,000.00 due to proximity to the road and cut out of the terrain. Small seconded. Roll Call: Small Aye, Bauer Nay and Wiebelhaus Aye, motion carried.

Regarding Property Identification Number 090026594, Bauer moved no change in the valuation of the property. Wiebelhaus seconded. Roll Call: All three Ayes, motion carried.

The meeting adjourned at 10:02 P.M.

The next special Board of Equalization meeting scheduled for Tuesday, July 8, 2021 at 1:00 PM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.