

July 6, 2021

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Tuesday, July 6, 2021, at 8:15 A.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, Brown County Attorney (CA) Andy Taylor and Daryl Stanard with Stanard Appraisal. Chairman Small acknowledged the Open Meeting Act posted near the entrance to the Commissioner's Room.

At 8:15 A.M. Tim Iverson discussed his concerns of the valuation on his Hidden Paradise property.

Regarding the protest of Tim Iverson, Property Identification Number 090083520, Small moved to approve the request of Tim Iverson to reduce the valuation to land \$124,999.00 buildings \$8,245.00 and \$4,250.00 for a total of \$137,494.00. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

Regarding the protest of Tim Iverson, Property Identification Number 090015665, decision is pending until further information received.

At 8:30 A.M. Nancy Carly discussed the land Jim and herself own and believes that it is overvalued compared to other adjoining landowners.

Regarding the protest of Jim and Nancy Carly Property Identification Number 090022823, Bauer moved to reduce the value of land to \$50,000.00 because of the size of the lot. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 8:45 A.M. Darin Priest appeared telephonically. Due to the land being used as agriculture the land was reduced.

Regarding the protest of Darin Priest, Property Identification Numbers 090088248, Small moved to reduce the land value from \$231,212.00 to \$161,848.00 due to it being reclassified as agriculture. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 9:00 A.M. No appearance for Michael and Annette Lehn. The protest of Michael and Annette Lehn, Property Identification Number 090088019, was taken under advisement for a decision at a later time.

At 9:15 A.M. Anthony Bruce Dannatt appeared to discuss the valuation on his properties.

The protest of Anthony Dannatt, Property Identification Numbers 090009797, 090002636, 090040570 & 090088152, was taken under advisement for a decision at a later time.

At 9:30 AM., Jay Gustafson appeared to discuss the valuation of his property.

Regarding the protest of Jay Gustafson, Property Identification Number 090031725 due to an incomplete form being filed, no adjustment was made by the Board of Equalization as required by State statute.

At 9:45 AM. No appearance for Scott Sladek.

Regarding the protest of the Scott Sladek, Property Identification Number 090026071 the Board made no changes and changes to Property Identification Number 090026349 were made previously by the County Assessor.

At 10:00 A.M. Jennifer Jones appeared telephonically to discuss the valuation of Property Identification Numbers 090026268 & 090088796. The protest of Jennifer Jones, Property Identification Numbers: 090026268 & 090088796, was taken under advisement for a decision at a later time.

At 10:15 A.M. Kurtis Leonard appeared to discuss the drastic increase in valuation in the last year.

Regarding the protest of Kurtis Leonard, No change to Property Identification Number 090026160 and Property Identification Number 090026330. Small moved to decrease the value of the cabin on Property Identification Number 090026330 from \$6,945.00 to \$500.00 with the shed remaining the same. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 10:30 AM. Monica Tesch appeared telephonically.

Regarding the protest of Monica Tesch, Property Identification Number 090023099. Small moved to reduce the valuation of the land to \$50,000.00 leaving due to the size of the property and to leave the cabin as valued. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 10:45 AM. Dan McGowan appeared telephonically.

Regarding the protest of Dan McGowan, Property Identification Numbers 090039254 & 090041437. Small moved to make no change. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 11:00 A.M. Daniel & Laura Priest appeared to discuss the difference in parcel valuations.

The protest of Daniel & Laura Priest, Property Identification Number 090080548, was taken under advisement for a decision at a later time.

At 11:15 A.M. Donna Mundorf did not appear.

Regarding Property Identification Number 090031717. Bauer moved to make no change based on Brown County Assessor and Appraiser's testimony. Small seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

At 11:30 AM. Douglas Rau appeared to discuss the valuation of the building site.

Regarding the protest of Douglas Rau Property Identification Number 090032551, Small moved, based on testimony from Doug and the appraiser's recommendation, to reduce the value to \$60,000.00. Bauer seconded. Roll Call: Small Aye, Bauer Aye, Wiebelhaus Absent, motion carried.

At 11:45 A.M. Patricia Wax did not appear.

Regarding Property Identification Number 090025350, based on Assessor's recommendation, Bauer moved to reduce the valuation on Patricia A. Wax \$103,135.00 for the house \$1,925.00 outbuildings and \$104,544.00 for the land with a total of \$209,604.00. Small seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

The meeting recessed at 12:00 P.M. for lunch.

The meeting reconvened for tax protest hearings at 12:45 P.M.

At 12:45 P.M. Truman Rossman appeared to ask why the valuation is so high.

Regarding Property Identification Numbers 090025806, Small moved to make no change, due to Assessor's & Appraisers recommendation. Bauer seconded. Roll Call: Small Aye, Bauer Aye, Wiebelhaus Absent, motion carried.

The meeting adjourned at 1:00 P.M.

The next special Board of Equalization meeting scheduled for Tuesday, July 6, 2021 at 1:00 PM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.