

July 8, 2021

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Tuesday, July 8, 2021, at 1:00 P.M., Brown County Courthouse Meeting Room with members Vice Chairman Dennis Bauer and Reagan Wiebelhaus present. Buddy Small was absent with an excused absence. Also present were Brown County Clerk (BCC) Travis Hobbs, and Brown County Assessor (BCA) Terri Van Houten. Vice Chairman Bauer acknowledged the Open Meeting Act posted near the entrance to the Meeting Room.

At 1:00 P.M. Kenneth Mares appeared to discuss the valuation of his property.

Regarding the protest of Kenneth Mares, Property Identification Number 090017595, Wiebelhaus moved to leave the value the same unless proof of age of home can be determined, in which case Assessor may adjust. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

At 1:15 P.M. Michael Wagoner appeared to discuss the valuation his property. Property Identification Number 090024877. Wiebelhaus moved to reduce the buildings by 25% and to reduce the first acre from \$40,000.00 to \$15,000.00 for a land value of \$196,260.00 and buildings to \$22,407.75 for a total of \$218,667.75. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 1:30 P.M. Robert Hunt did not appear but sent documentation for the Board to consider.

Regarding Parcel Numbers 090031849 & 090031857 Bauer moved to accept the Assessors recommendations as presented, where there is no change to 090031857 and reduce the land to \$96,757.00 for 090031849. Wiebelhaus seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent.

At 1:45 P.M. Todd Thornton appeared to discuss the valuation on Seven Springs Inc. property. Regarding Property Identification Number 090088074 Wiebelhaus moved to take under advisement for a decision at a later time. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 2:00 P.M. Karen Fay did not appear.

Regarding Property Identification Numbers 090032950, Wiebelhaus moved no change be made based on the Assessors recommendation. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

At 2:15 P.M. Max Fay did not appear. Regarding Property Identification Numbers 090032624, 090032888, 090088618 & 090088371, Wiebelhaus moved to change the valuation to the recommendation of the Brown County Assessor as a result of a change in information/clerical error. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye & Small Absent, motion carried.

At 2:30 P.M. Dan and Sandy Clapper appeared to discuss the valuation on their property. Regarding Property Identification Numbers 090045254, 090050045, 090088143, 090051629, 090051548 and 090049985, Wiebelhaus moved that the County Assessor will make agreed upon changes as a result of a change in information/clerical error. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

At 2:45 P.M. E Anne Medeiros did not appear. Regarding Property Identification Number 090023285, Bauer moved to take the matter under advisement to make a decision at a later time. Wiebelhaus seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 3:00 P.M. Deb Hollenbeck appeared telephonically to discuss the property valuation. Brown County Attorney, Andy Taylor stated that Property Identification Number 090015444, the form was not completed as required by State Statute. Wiebelhaus moved to dismiss the protest based on the omission of no value requested on the 422 Form. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

Regarding Property Identification Number 090088420 and 090088422, Bauer moved to reduce Property Identification Number 090088422 to \$49,198.00 and Property Identification Number 090088420 to \$22,226.00. as recommended by the Brown County Assessor as a result of a change in information/clerical error. Wiebelhaus seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 3:15 P.M. Gary and Sandra Welke were present to discuss the valuation on their property.

Regarding Property Identification Number 090027949, Wiebelhaus moved to adjust the property valuation to \$146,125.00 for the house and the land remains the same to \$15,000.00 for a total of \$161,125.00 based on missing information of the interior condition of the home. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye, Small Absent, motion carried.

At 3:30 P.M. Raymond and Jami Burdick did not appear.

Bauer moved to change the valuation of Property Identification Number 090034376 to \$329,468.00 & Property Identification Number 090034554, as irrigated grass to \$189,673.00 as irrigated grass based on the

Assessor's recommendation. Wiebelhaus seconded. Roll Call: Bauer Aye, Wiebelhaus Aye, Small Absent, motion carried.

At 3:45 P.M. Joel & Dionne Gillespie or Diette Glenn did not appear.

Regarding Property Identification Number 090068556 and 090021215, Wiebelhaus moved to dismiss the protest based on lack of information given as a reason for the protest and no representation. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

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

Regarding Property Identification Number 090047605, Bauer moved to take under advisement to make a decision at a later time. Wiebelhaus seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 4:15 P.M. William Ihm, Ihm Living Trust discussed the valuation of his property.

Regarding Property Identification Number 090026136, Wiebelhaus moved to take under advisement. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

At 4:30 P.M. James and Susan Hoover discussed the valuation of their property.

Regarding Property Identification Number 090040546, Wiebelhaus moved to change the condition of the house from average to fair and reduce the house from \$163,680.00 to \$150,000.00. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 4:45 P.M. Sheryl Graff representing Graff Family Land Trust, Graff Trustee/Sheryl S. Graff to discuss the valuation of their property.

Regarding Property Identification Number 090029267, Bauer moved to make no changes. Wiebelhaus seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

At 5:00 P.M. Kurt Martinsen did not appear.

Regarding Property Identification Numbers 090051572, 090051408, 090043766, 090088141, Wiebelhaus moved no change be applied. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent.

Bauer moves to make the changes to the following parcels to the amounts listed due to clerical errors regarding water 090043588 - \$127,626.00, 090043944 - \$244,188.00, 090044126 - \$276,343.00, 090045084 - \$299,426.00, 090045262 - \$235,720, 090045343 - \$126,878.00, 090051750 - \$149,152.00 and 090088142 - \$107,519.00. Wiebelhaus seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent.

At 5:15 P.M. GJW LLC did not appear.

Regarding Property Identification Number 090088372 Wiebelhaus moved to reduce the protested valuation to \$8,675.00 based on Assessor's recommendation and misinformation/clerical error. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 5:30 P.M. Tina Hetzel did not appear.

Regarding Property Identification Number 090044436, Wiebelhaus moved to reduce the protested valuation to the requested valuation \$2,200,007.00 because of missing information and clerical error. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 5:45 P.M. Ralph Prestito did not appear.

Regarding Property Identification Number 090073185, Wiebelhaus moved to reduce property valuation protest due to a clerical error and missing information to \$40,020.00 Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

At 5:50 P.M. Ainsworth Airport Authority did not appear. Regarding Property Identification Numbers 090087976 and 090088144 Wiebelhaus moved to dismiss both property valuation protests based on Assessor's recommendation and the filers misunderstanding that property was tax exempt. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

The meeting adjourned at 6:10 P.M.

The next special Board of Equalization meeting scheduled for Thursday, July 15, 2021 at 1:00 PM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.