

July 20, 2021

The Brown County Commissioners met as the Board of Equalization (BOE) in regular session on Tuesday, July 6, 2021, at 5:00 P.M., Brown County Courthouse meeting room with Chairman Buddy Small and Reagan Wiebelhaus present. Member Dennis Bauer was absent with an excused absence. Also present were Brown County Clerk (BCC) Travee Hobbs, Brown County Attorney (CA) Andy Taylor and Brown County Assessor (BCA) Terri Van Houten.

Chairman Small acknowledged the Open Meeting Act posted near the door.

Small moved to approve the minutes of the regular July 6, 2021, special July 6, 2021, special July 6, 2021 and special July 8, 2021 BOE meeting as written and officially recorded in Commissioner Book 22. Wiebelhaus seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent. Motion carried.

The Board discussed decisions on properties tabled for action later. Regarding Seven Springs Inc, Property Identification Number 090088074, Wiebelhaus moved no change made to seven springs valuation. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried

The meeting recessed at 5:15 P.M. in order to open the commissioner meeting.

The meeting reconvened at 5:16 P.M.

Regarding William J. Ihms Property Identification Number 090026136, Wiebelhaus moved to reduce the land valuation only by 25% to \$126,787.50 and deem it agriculture to make the taxed value at \$88,751.25. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

The BOE meeting was recessed at 5:36 PM to reconvene the Commissioner meeting.

The BOE meeting reconvened at 6:10 PM to continue protest hearings and decisions.

Regarding Thomas B Donner Property Identification Number 090047605 Wiebelhaus moved to make no changes based upon recommendation of County Assessor. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Timothy Iverson Property Identification Number 090015665, Small moved to make no changes. Wiebelhaus seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

At 6:30 P.M. E Anne Medeiros appeared by telephone to discuss her property valuation. Regarding Property Identification Number 090023285 Wiebelhaus moved to make no change. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Lance Philben Property Identification Number 090088083 Wiebelhaus moved based on location of the house and proximity to the stream with the potential to flood again to reduce the property \$345,963.00. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Michael and Annette Lehn Property Identification Number 090088019 Small moved to make no changes. Wiebelhaus seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Anthony Bruce Dannatt Property Identification Numbers, 090009797, Wiebelhaus moved to change the valuation to reflect the actual cost the new portion of the building cost bringing the total valuation to \$665,025.00. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried. Regarding Property Identification Numbers, 090002636, 090040570 & 090088152 Wiebelhaus moved to make no change. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Jennifer Jones Property Identification Numbers 090026268 & 090026268 Wiebelhaus moved to reduce 090026268 to \$70,000.00 from \$105,361.00 & 090088796 reduce from \$85,064.00 to \$50,000.00 based off of 4 cabins at \$30,000.00 a building site, basing that for equity off of two sales the Board has the privilege of seeing that the Assessor did not, where one sale was \$35,000.00 and the other was \$25,000.00 Wiebelhaus seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent.

Regarding Daniel Priest Property Identification Number 090080548 Wiebelhaus moved no change. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding DiAnne McNutt Property Identification Number 090025261 090025539 Wiebelhaus moved to make no changes. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Dale Scott Property Identification Number 090068548 Wiebelhaus moved to reduce the valuation of \$123,371.00 to \$50,000.00 as it is unimproved, there are no comparable sales. The only thing we have to look at are two sales that are not arm length even though a bargain might have been given to that amount I don't think that somebody would have devalued it so much to take a loss of \$90,000.00, and we have no other comparable to compare it with, we are literally guessing and that is my best guess. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Keith Allison Property Identification Number 090088115 Wiebelhaus moved no changes. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Keith Baker Property Identification Number 090071565 Wiebelhaus moved to make no change. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Mark Schreier Property Identification Number 090064844 Wiebelhaus moved to make no change. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Richard Walters Jr. Property Identification Number 090061179 Wiebelhaus moved to make no change. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Alan Sladek Property Identification Number 090022793 Wiebelhaus moved to make no change based on similar sales for land and size and condition of home in which the Appraiser assessed the value at. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Deborah Radenslaben Property Identification Number 090025180 Wiebelhaus moved to make no change. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Paradigm Tax Group Property Identification Number 090036867 Wiebelhaus moved to make no changes Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Arlen Nelson Property Identification Number 090088073 reduce to \$90,000.00 based on reasoning discussed with Assessor. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Arlen Nelson Property Identification Number 090025431 moved no change because of everything established. Small seconded. Roll Call: small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding Michael Wagoner Property Identification Number 090024877, Wiebelhaus moved because of an error made on original motion day to reduce the land and land only to \$196,260.00 for a new total valuation of \$225,191.00. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Regarding Robert Hunt Property Identification Number 090031849, Wiebelhaus moved to change the valuation of the land and buildings to \$96,757.00. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Regarding James Hoch Property Identification Number 090025202

Wiebelhaus moved to change total valuation to \$272,450.00 Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Wiebelhaus moved to swap values due to error in original motion on Kurt Martinsen Property Identification numbers 090045084 & 090088141. Small seconded. Roll Call: Small Aye, Wiebelhaus Aye and Bauer Absent, motion carried.

Wiebelhaus moved to approve the change of abstract changes provided by Brown County Assessor. Small seconded. Roll Call: Wiebelhaus Aye, Small Aye and Bauer Absent, motion carried.

Meeting adjourned at 8:45 P.M.

The next regular BOE meeting will be Tuesday, August 3, 2021, at 5:00 PM, at the Brown County Courthouse, Ainsworth, Nebraska.

This meeting's public notice was published in the Ainsworth Star-Journal, aired on KBRB Radio, and always posted at the Brown County Clerk's Office where all minutes and agendas are kept current for public inspection.