

July 5, 2022

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Tuesday, July 5, 2022, at 8:00 A.M., Brown County Courthouse Meeting Room with members Chairman Buddy Small and Dennis Bauer present. Reagan Wiebelhaus was absent with an excused absence. Also present were Brown County Clerk (BCC) Travis Hobbs, Brown County Attorney (BCAA) Andy Taylor and Brown County Assessor (BCA) Terri Van Houten. Bryan Hill, Lake Mac Appraisal and Property Assessment Division representatives Sarah Scott and Curtis Stevens were also in attendance.

Chairman Small acknowledged the Open Meeting Act posted near the entrance to the Meeting Room.

At 8:00 a.m. a discussion was held between the Clerk, Board and Assessor regarding procedures.

At 8:15 A.M. Earl & Doris Brown did not appear to discuss the valuation on Property Identification Number 090032268. BCA Van Houten recommended no change.

At 8:30 A.M. Lisa Gaskins/Lloyd Witt appeared to discuss Property Identification Number 090001648. BCA Van Houten recommended no change.

At 8:45 A.M. Dustin Barthel, DZJ LLC appeared to discuss the valuation on Property Identification Number 090088648. BCA Van Houten recommended no change.

At 9:00 A.M. Ronald Rabe appeared to discuss the valuation on Property Identification Number 090088166 & 090024648. After discussion the parcels will be combined with larger parcels to lower the valuation. The item was tabled until a future meeting.

At 9:15 A.M. Renee Tucker appeared telephonically to discuss combining Parcel Number 090079906 & 090078705 and 090079892 & 090078691. BCA Van Houten combined the parcels.

At 9:30 A.M. Wasahancha LLC did not appear to discuss the valuation of Property Number 090019563 & 090020073. After discussion with the County Attorney, it was determined that the form was not filled out correctly and a telephone call was made to the property owner to discuss the valuations after the Parcels were combined and received verbal permission to amend the original 422 form to reflect the value as stated by BCA Van Houten.

At 9:45 A.M. Ihm Living Trust/William J Ihm Trustee appeared to discuss Property Identification Number 090026136. The Ihm's expressed their thankfulness to the parties involved in helping with the solution of their valuation. After a form 456 was filled out the new valuation came to \$166,930.00.

At 10:00 A.M. Jilg Ranch Inc/Dennis Jilg were not present to discuss Property Identification Number 090029321 & 090029151. BCA Van Houten recommended a valuation change because of standing water.

At 10:15 A.M. John and Lynn Cozad were present to discuss the valuation Property Identification Number 090026691, 090026713, 090026756, 090026764, 090030117, 090026675, 090016025 & 090064518 the parcels have been underwater for the past 3 years. BCA Van Houten added the wasteland in and provided the Board with adjusted values to the parcels.

At 10:45 A.M. Robert Alberts appeared to discuss the valuation of Property Identification Number 090027922 Alberts stated that the parcel has been underwater for approximately 10 years. BCA Van Houten added the wasteland in and provided the Board with adjusted values.

At 11:00 A.M. Gregory and Julie Gilg appeared to discuss the valuation of Property Identification Numbers 090019539 & 090020162. The item was tabled until a future meeting.

At 11:15 A.M. Shawn and Cheryl Fernau were not present to discuss the valuation of Property Identification Numbers 090001583. BCA Van Houten recommended no change.

At 11:30 A.M. James Babcock was not present to discuss the valuation of Property Identification Numbers 090026950, 090022432, 090027132 & 090026926. BCA Van Houten discussed changes made to the dwelling and land for water.

The meeting recessed at 11:45 A.M.

The meeting resumed at 1:15 P.M.

At 1:15 P.M. Paul Dunbar was not present to discuss his valuation on Property Identification Number 090087934 & 090017552. The form had a discrepancy in the protested and requested valuation columns. Small made a phone call and Mr. Dunbar gave permission to transpose the columns. BCA Van Houten combined parcels.

At 1:30 P.M. Don Fling was present to discuss the combination of Property Identification Numbers 090088174 & 090032292. BCA Van Houten discussed combining additional Parcels, Property Identification Numbers 090032292 & 090032225 with the two protested parcels. Mr. Fling agreed with the change.

At 1:45 P.M. David & Deb Fowler appeared to discuss the valuation of Property Identification Numbers, 090088174, 090037057, 090036719 & 090035291. BCA Van Houten recommended a valuation change because of standing water.

At 2:00 P.M. Greg & Charlotte Wales were present to discuss the valuations of Property Identification Numbers 090051831, 090051580, 090051416, 090051769, 090050282, 090050460 & 090051424. BCA Van Houten recommended a valuation change because of standing water.

At 2:30 P.M. Cort Dewing, Board of Education Lands & Funds was not present to discuss valuation on Property Identification Number 090027639. BCA Van Houten recommended a valuation change because of standing water.

At 2:45 P.M. Russell Haynes was not present to discuss valuation on Property Identification Number 090044819 & 090043103. BCA Van Houten recommended a valuation change because of standing water.

At 3:00 P.M. Marty Hollenbeck was not present to discuss valuation on Property Identification Number 090015681 & 090026683. BCA Van Houten recommended a valuation change because of standing water.

At 3:15 P.M. Roland Paddock, Lakeland Land Co. was present to discuss valuation on Property Identification Numbers, 090055020, 090033043, 090033388, 090045521, 090044037, 090043960, 090043782, 090043855, 090043774 & 090043952. BCA Van Houten recommended a valuation change because of standing water.

At 3:45 P.M. Ray Hunt was not present to discuss Property Identification Numbers 090032853 & 090032977. BCA Van Houten recommended a valuation change because of use.

At 3:50 P.M. Ardis Giles was present by telephone to discuss the valuation of Property Identification Numbers 090051122, 090049160 & 090051300. BCA Van Houten recommended a valuation change because of standing water.

At 4:00 P.M. Travis Schmitz was present to discuss Property Identification Numbers 090042050, 090042034, 090041976, 090041771 & 090041720. BCA Van Houten recommended a valuation change because of standing water.

At 4:45 P.M. Alice Mitchell was not present to discuss the valuation of Property Identification Number 090032284. BCA Van Houten recommended no change based on sales.

BCA Van Houten made recommendations on the following parcels: No change on 090032268, 090001648, 090088648, 090001583, 090051580, 090043952, 090032977 & 090032284. Changes recommended as follows: 090026136 - \$166,930.00, 090051831 - \$192,813.00, 090050460 - \$211,131.00, 090051424 - \$86,143.00, 090051769 - \$415,727.00, 090050282 - \$332,946.00, 090051416 - \$278,328.00, 090027639 - \$356,805.00, 090043103 - \$388,154.00, 090044819 - \$413,225.00, 090015681 - \$235,535.00, 090026683 - \$3,010.00, 090078691 - \$182,060.00, 090079892 - \$0.00, 090079906 - \$115,389.00, 090078705 - \$0.00, 090019563 - \$0.00, 090020278 - \$520,345.00, 090020073 - \$0.00, 090020170 - \$290,526.00, 090032241 - \$1,208,419.00, 090032233 - \$0.00, 090032225 - \$0.00, 090032292 - \$0.00, 090029151 - \$297,671.00, 090029321 - \$254,531.00, 090026764 - \$231,962.00, 090026713 - \$285,857.00, 090026756 - \$257,194.00, 090030117 - \$391,423.00, 090026675 - \$274,458.00, 090016025 - \$566,818.00, 090064518 - \$37,341.00, 090026691 - \$246,429.00, 090027922 - \$252,611.00, 090026950 - \$307,484.00, 090022432 - \$363,832.00, 090027132 - \$135,704.00, 090026926 - \$17,341.00/Buildings, \$194,167.00/Land, \$211,508.00, 090087934 - \$0.00, 090017552 - \$102,315.00, 090036719 - \$248,773, 090088174 - \$60,721.00, 090037057 - \$174,725.00, 090035291 - \$184,915.00, 090033043 - \$135,552.00, 090033388 - \$443,034.00, 090055020 - \$294,497.00, 090043774 - \$284,991.00, 090045521 - \$311,492.00, 090044037 - \$429,344.00, 090043960 - \$101,857.00, 090043782 - \$295,652.00, 090043855 - \$399,330.00, 090032853 - \$26,618.00, 090042050 - \$92,623.00, 090041720 - \$76,389.00, 090041771 - \$299,667.00, 090041976 - \$321,026.00, 090042034 - \$152,440.00, 090051122 - \$73,587.00, 090049160 - \$242,289.00 & 090051300 - \$93,485.00

Bauer moved to table Property Identification Numbers 090088166, 090024648, 090020162 & 090019539 until Thursday. Small seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

Bauer moved to accept the recommendation of the County Assessor on all other parcels. Small seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

The meeting adjourned at 6:10 P.M.

The next special Board of Equalization meeting scheduled for Thursday, July 7, 2022 at 8:00 AM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.

