

July 7, 2022

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Thursday, July 7, 2022, at 8:06 A.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, Brown County Attorney (BCAA) Andy Taylor, Brown County Assessor (BCA) Terri Van Houten and Bryan Hill, Appraiser with Lake Mac Appraisal.

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

At 8:06 A.M. Carol Plate and Chandra Plate were present to discuss Property Identification Numbers (PID) 090028481 & 090019660. After discussion the item was tabled to a future meeting.

At 8:15 A.M. Royce Greder appeared to discuss the valuation on PID 090044770 & 090044509. BCA Van Houten recommended filing a form 456 for PID 090044509 and a change to PID 090044770, \$27,706.00.

At 8:30 A.M. Dean & Martin Painter appeared to discuss PID 090024052 & 090023951. BCA Van Houten recommended filing a form 456 for both parcels.

At 8:45 A.M. Mrs. Snow appeared telephonically to discuss the valuation on PID 090071050 & 090034279. BCA Van Houten recommended no change.

At 9:00 A.M. Daniel McGowan was not present to discuss the valuation on PID 090041437 & 090039254. BCA Van Houten recommended no change.

At 9:15 A.M. James & Carla Anderson appeared to discuss the valuation of PID 090025822. BCA Van Houten recommended filing a 456 form.

At 9:30 A.M. James Walz appeared to discuss the valuation of PID 090037324. BCA Van Houten recommended no change.

At 9:45 A.M. Dan & Shirley Carson appeared to discuss PIDs 090048385, 090048733, 090048997, 090048202, 090047958, 090048288, 090048377, 090049683, 090049772, 090048911, 090049616 & 090049780. BCA Van Houten recommended no change.

At 10:15 A.M. Doug Davis appeared to discuss PIDs 090035992 - \$208,355.00, 090080467 - \$195,935.00, 090080475 - \$47,190.00, 090036255 - \$53,642.00, 090034317 - \$314,837.00, 090078543 - \$148,239.00, 090035372 \$62,913.00, & 090034929 - \$42,656.00. BCA Van Houten recommended a valuation change because of standing water.

At 10:45 A.M. Roger Painter did not appear to discuss the valuation on PIDs 090027396, 090027426, 090027477, 090027493, 090027647, 090027671 & 090027728. BCA Van Houten recommended a valuation change because of standing water. 090027396 - \$202,939.00, 090027426 - \$373,989.00, 090027477 - \$365,668.00, 090027493 - \$232,622.00, 090027647 - \$351,423.00, 090027671 - \$199,486.00 & 090027728 - \$296,131.00.

At 11:00 A.M. Carol Mauch appeared to discuss PIDs 090039890, 090047346, 090068475, 090015738, 090046781, 090041283, 090039319 & 090063872. BCA Van Houten recommended changes due to the form 456 being filed, 090039890 - no change, 090047346 - \$51,833.00, 090068475 - \$155,533.00,

090015738 - \$188,364.00, 090046781 - \$423,538.00, 090041283 - \$141,360.00, 090039319 - \$52,492.00 & 090063872 - \$397,922.00.

At 11:15 A.M. Zach Welch appeared to discuss the valuation of PID 090031407. BCA Van Houten recommended no change.

The meeting recessed at 11:25 A.M.

The meeting resumed at 1:15 P.M.

At 1:15 P.M. James Vanecek appeared telephonically to discuss his valuation on Property Identification Number 090049012. BCA Van Houten recommended no change.

At 1:30 P.M. James Campbell was not present to discuss the PID 090088353. BCA Van Houten recommended no change.

At 1:45 P.M. Bryan & Melissa Doke appeared to discuss the valuation of PID 090011368. BCA Van Houten recommended a change of quality of building and a lower valuation.

At 2:00 P.M. Danny & Terri Daniels & Tim Iverson was present to discuss the valuations of PID's 090088650, 090000811, 090040309 & 090059034. BCA Van Houten recommended updating the age and conditions of the buildings.

At 3:00 P.M. Geri Johnson appeared to discuss the valuations of PID 090048016. BCA Van Houten recommended no changes.

At 3:10 P.M. Michael Lehn appeared telephonically to discuss valuation on PID's 090088019 & 090088020. BCA Van Houten recommended filing a 456 form.

At 3:15 P.M. Eugene & Molly Hodge appeared to discuss valuation on PID's, 090041623, 090041631, 090041682, 090041798, 090041925 & 090042085. BCA Van Houten recommended the following changes because of standing water: 090041631- \$319,340.00, 090041798 - \$338,757.00 & 090041925 - \$416,614.00. The following parcels protests were withdrawn by Hodges 090042085, 090041623 & 090041682.

At 3:30 P.M. Teddy Hunt was not present to discuss PIDs 090032616, 090024559 & 090088272. BCA Van Houten recommended no change.

At 3:35 P.M. Todd Graff appeared to discuss the valuation of PIDs 090035593 & 090035941. BCA Van Houten recommended no change on 090035593 and 090035941 - \$160,046.00.

At 3:45 P.M. Sheryl Graff appeared to discuss the valuation of PIDs 090027612, 090027620, 090030338, 090088082, 090029267 - \$ 105,340.00, 090028813, 090029887, 090030141 & 090030869. BCA Van Houten recommend changes of the following: 090027612 – No change, 090027620 – No change, 090030338 – No change, 090088082 – No change, 090029267 - \$105, 090028813 – No change, 090029887 – No change, 090030141 – No change & 090030869 – No change.

At 4:15 P.M. Gordon Simonson was present to discuss PID 090043839, 090049861, 090049691, 090049434, 090049357, 090049276, 090048296, 090048032 & 090047869. BCA Van Houten recommended no change.

At 4:45 P.M. Kristi Frew appeared to discuss the valuation of PIDs 090084780 & 090014251. BCA Van Houten recommended combining parcels 090014154 & 090084780 and no change to 090014251.

BCA Van Houten made recommendations on the following parcels: 090044770 - \$27,706.00, 090071050 & 090034279 – no change, 090041437 & 090039254 – no change, 090037324 – no change, 090048385, 090048733, 090048997, 090048202, 090047958, 090048288, 090048377, 090049683,

090049772, 090048911, 090049616 & 090049780 – no change, 090035992 - \$208,355.00, 090080467 - \$195,935, 090080475 - \$47,190.00, 090036255 - \$53,642.00, 090034317 - \$314,837.00, 090078543 – 148,239.00, 090035372 - \$63,913.00, 090034929 - \$42,656.00, 090027396 - \$202,939.00, 090027426 - \$373,989.00, 090027477 - \$365,668.00 090027493 - \$232,622.00, 090027647 - \$351,423.00, 090027671 - \$199,486.00, 090027728 - \$296,131.00, 090047346 - \$51,833.00, 090068475 - \$155,533.00, 090015738 - \$188,364.00, 090046781 - \$423,538.00, 090041283 - \$141,360.00, 090039319 - \$52,492.00, 090063872 - \$397,922.00, 090039890, 090031407, 090049012, 090088353 & 090048016 – no change, 090041631 - \$319,340.00, 090041798 – \$338,757.00, 090041925 – \$416,614.00, 090032616, 090024559 & 090088272 – no change, 090035941 – \$160,046.00, 090035593 – no change, 090027612 - \$432,140.00, 090029267 - \$105,340.00, 090030869, 090030141, 090029887, 090028813, 090088082, 090030338, 090027620, 090047869, 090048032, 090048296, 090049276, 090049357, 090049434, 090049691, 090049861, 090043839, & 090014251 – no change, 090084780 - \$0.00, 090014154 - \$134,665.00.,

Wiebelhaus moved to table Property Identification Numbers 090028481, 090019660, 090044509, 090024052, 090023951, 090025822, 090011368, 090040309, 090059034, 090088650, 090000811, 090088019 & 090088020 based on County Assessor's recommendation. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

Wiebelhaus moved to accept the recommendation of the County Assessor as the Board of Equalization's decision regarding all other parcels except 090037324. Bauer seconded. Roll Call: Wiebelhaus Aye, Bauer Aye and Small Absent, motion carried.

Wiebelhaus moved to reference parcel 090037324 to increase the total land by 22% for a total value of \$21,209.70 as reflected by the average 22% increase in grass sales. No second, therefore motion dies.

Wiebelhaus moved to accept Parcel 090037324 as recommended by the Brown County Assessor. Bauer seconded. Roll Call: Bauer Aye, Wiebelhaus Aye and Small Absent, motion carried.

The meeting adjourned at 5:37 P.M.

The next special Board of Equalization meeting scheduled for Monday, July 18, 2022 at 8:00 AM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.