

July 18, 2022

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Thursday, July 18, 2022, at 8:05 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, Brown County Assessor (BCA) Terri Van Houten and Bryan Hill, Appraiser with Lake Mac Appraisal.

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

At 8:15 A.M. Melissa Zahradnicek was present to discuss Property Identification Numbers (PID) 090012224, 090014510, 090016777, 090016866, 090021835 & 090088424.

BCA recommended no changes to 090012224, 090016777, 090088424, 090016866, 090014510 – no change to land, buildings \$4,160.00 total \$20,900, tabled 090021835 until future meeting.

At 8:45 A.M. Carolyn Jones appeared to discuss the valuation on PID 090028325. BCA Van Houten recommended Jones file a 456 form to value at agriculture use. Item tabled to future meeting.

At 9:00 A.M. Daniel & Laura Priest were present to discuss the valuation on PIDs 090080556 & 090080548. BCA Van Houten recommended surveying the property to combine into one property, no change recommended.

At 9:15 A.M. Virgil & Delores Novotny appeared to discuss the valuation of PIDs 090025997, 090024591 & 090024680. BCA Van Houten recommended combining 2 of the parcels and no change to the other. No change to 090025997. 090024591 & 090024680 tabled to future meeting.

At 9:30 A.M. David Hutchinson did not appear to discuss the valuation of PIDs 090014847, 090014871 & 090015150. BCA Van Houten recommended changes due to water 090014847 - \$421,006.00, 090014871 - \$374,104.00 & 090015150 - \$399,348.00.

At 9:45 A.M. Benny Burdick appeared to discuss PIDs 090034376, 090034449, 090034554, 090044290, 090044479, 090044568 & 090088235. BCA Van Houten recommended changes to the parcels due to the water standing and complete Form 456 for the final parcel, 090044568 - \$70,559.00, 090044479 - \$289,609.00, 090034554 - \$250,853.00, 090034449 - \$139,619.00, 090034376 - \$399,838.00, 090044290 - \$221,525.00 & 090088235 – no change.

At 10:15 A.M. Lance Philben was not present to discuss PID 090088083. BCA Van Houten recommended no change. The item was tabled to a future meeting.

At 10:40 A.M. Small discussed information he received from Fernaus regarding their property protest.

Small moved to reconsider property owned by Shawn & Cheryl Fernau due to misinformation. Bauer seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

Small moved to set the value back to the original valuation of land \$3,750.00, building \$906.00 for a total of \$4,656.00, parcel ID# 090001583. Bauer seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

At 10:45 A.M. Darin Priest appeared to discuss the valuation on PIDs 090088248 & 090088249. BCA Van Houten recommended combining the parcels and owner file Form 456. The item was tabled to a future meeting.

At 11:00 A.M. Mike Johnson appeared to discuss PIDs 090039564, 090040171, 090029631, 090029283, 090029909 & 090039572. BCA Van Houten recommended owner file Form 456. The item was tabled to a future meeting.

At 11:30 A.M. JW & Cindy Simonson appeared to discuss the valuation of PIDs 090045491, 090045580, 090048199, 090048105, 090045483 & 090043669. Destroyed property 090045580, 090048105, 090045483, 090043669 & 090045491. BCA Van Houten recommended no change to the 422 protested parcels. BCA Van Houten recommended 090045491 - \$6,557.00, 090043669 - \$26,241.00, 090045580 - \$48,566.00, 090048105 – \$242,038.00 & 090045483 - \$18,625.00 due to fire damage.

The meeting recessed at 11:40 A.M.

The meeting resumed at 1:40 P.M.

At 1:45 P.M. Chelsey Willet & Julie Thueringer appeared to discuss the valuation on PIDs 090082567 & 090082338. BCA Van Houten recommended no change.

At 2:00 P.M. Casey Jones and Mary Gambill appeared to discuss the valuation of PID 090088111. Hill recommended Assessor look at a change of classification for the building. The item was tabled to a future meeting.

At 2:15 P.M. Greg & Malinda Villwok were present to discuss the valuations of PID's 090043146, 090051335, 090050908, 090050541, 090051491, 090051661, 090050738, & 090051157. BCA Van Houten recommended no changes.

At 2:45 P.M. Daniel J Hladky discussed the valuation of PID 090028775. BCA Van Houten recommended no change.

At 3:00 P.M. Ronald & Richard Reinert and Mary McCormick, Heart 7 Ranch LLC appeared to discuss the valuations of PIDs 090046366, 090046714, 090048318, 090048830, 090049195, 090049462, 090052706, 090059492, 090069129 & 090083598. BCA Van Houten recommended changes due to Form 456 being filed and combining parcels. Item tabled to future meeting.

At 3:30 P.M. Jason Held appeared to discuss valuation on PID's 090027906, 090034848, 090034759, 090037049, 090037146, 090035127, 090027876, 090027698, 090027841, 090027833, 090027892, 090027825, 090027817 & 090027744. BCA Van Houten recommended the following valuation changes due to standing water and market values: 090027906 - \$344,316.00, 090034848 - \$431,750.00, 090034759 - \$266,219.00, 090037049 - \$177,683.00, 090037146 - \$420,966.00, 090035127 - \$141,881.00, 090027876 - \$233,815.00, 090027698 - \$105,439.00, 090027841 - \$202,249.00, 090027833 - \$165,310.00, 090027892 - \$187,737.00, 090027825 - \$351,933.00, 090027817 - \$332,235.00 & 090027744 - \$358,841.00.

At 4:00 P.M. Penny Poke Ranch LLC did not appear to discuss valuation on PID's. BCA Van Houten recommended the following due to standing water 090045238 - \$305,384.00, 090044800 - \$195,348.00, 090044185 - \$445,554.00, 090044452 - \$242,511.00, 090044193 - \$601,206.00, 090044118 - \$80,922.00, 090044460 - \$337,598.00, 090044541 - \$99,151.00, 090032969 - \$226,756.00 and the following due to fire damage 090043936 - \$50,096.00, 090043650 - \$6,370.00, 090043553, - \$06,452.00, 090043561 - \$38,080.00, 090043723 - \$48,453.00, 0900043758 - \$43,040.00, 090043812 - \$48,101.00, 090043731 - \$18,533.00, 090043928 - \$24,772.00, 090044002 - \$6,286.00, 090045246 - \$6,886.00, 090045327 - \$37,033.00, 090045408 - \$48,958.00, 090045416 - \$43,369.00, 090047850 - \$12,065.00, 090045572 - \$31,290.00, 090044010 - \$48,749.00, 090044096 - \$49,194.00.

Bauer moved to accept the recommendation of the County Assessor as the Board of Equalization's decision regarding all other parcels except 090001583. Small seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

Bauer moved to reopen the hearing for Duane Johnson to hear additional evidence. Small seconded. Roll Call: Bauer Aye, Small Aye and Wiebelhaus Absent, motion carried.

The meeting adjourned at 5:21 P.M.

The next special Board of Equalization meeting scheduled for Friday, July 22, 2022 at 8:00 AM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.