

July 22, 2022

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Friday, July 22, 2022, at 1:30 P.M., Brown County Courthouse Commissioner 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 on the bookcase of the Meeting Room.

At 1:30 P.M. The Board discussed parcels that had been tabled from previous meetings.

Regarding Zahradnicek Parcel Identification Number (PID) 090021835 after buildings were added the valuation was adjusted to \$22,840.00 for buildings, \$26,925.00 for land with a total of \$49,765.00.

Regarding Novotny PID's 090024680 & 090024591 parcels were combined for a total valuation of \$187,225.00 on parcel 090024680.

Regarding Priests PID's 090088248 & 090088249 parcels were combined for a total value of \$414,408.00 on parcel #090088248.

Regarding Jones parcel #090088111 building classification was changed to \$268,345.00 for the building, \$113,880.00 for a total of \$382,225.00.

Regarding Doke's PID 090011368 the valuation was changed to \$41,525.00 for the building and \$3,375.00 for the land, total valuation of \$44,900.00.

Regarding Daniels Commercial Re Est Service LLC and Mary Daniels Rev Trust no change was recommended.

Regarding Anderson PID 090025822 a Form 456 was filed, with a new valuation of \$6,999.00.

Regarding Lehn PID 090088019 a Form 456 was filed, with a value of \$462,850.00 for the buildings and \$26,229.00 for the land, total valuation of \$489,079.00. PID 090088020 a Form 456 was filed, with a value of \$215,815.00 for the buildings and \$52,678.00 for the land, total valuation \$268,493.00.

Regarding Plates PID 090028481 adjustments made to the house valuation and a 456 Form was filed, with a value of \$52,875.00 for the buildings and \$386,961.00 for the land, total valuation \$439,836.00. 090019660 a Form 456 was filed, with a value of \$26,102.00.

At 2:00 P.M. Jeff & Geraldine Micheel appeared to discuss the valuation of PID 090036379, 090065239, 090019067, 090047176, 090046374, 090053826, 090047087 & 090053990. PID 090036379 a 456 form was filed to take the classification back to ag, \$56,814.00. PID 090053990 changing to \$355,483.00 due to standing water. BCA Van Houten recommended no changes to the remaining parcels.

At 2:30 P.M. Geri Johnson appeared to revisit the valuation of 090048016. After discussion of use, BCA Van Houten advised the filing of Form 456. The item was tabled to July 25, 2022.

At 2:45 P.M. Gary & Caroline Siems discussed the valuation of PID 090042670, 090042689, 090042891, 090042700, 090042859, 090033876, 090078454 & 090035453. BCA Van Houten recommended no change.

The Board resumed discussions on previously tabled items.

Regarding Greder PID 090044509 a Form 456 was filed for a new valuation of \$575,418.00.

Regarding Carolyn Jones PID 090028325 a Form 456 was filed for a new valuation of \$251,077.00.

Regarding Heart 7 Ranch LLC, combination of parcels and filing Form 456 new valuations 090046714 - \$24,224.00, 090049195 - \$161,333.00, 090052706 - \$51,857.00, 090048830 - \$0.00, 090083598 - \$261,999.00, 090049462 - \$49,649.00, 090069129 - \$101,764.00, 090048318 - \$103,750.00, 090057492 - \$212,660.00, 090046366 - \$433,902.00, 090059492 - \$0.00, 090069137 - \$0.00, 090048830 - \$55,509.00.

At 3:15 P.M. Troy and Paula Peters appeared to discuss (422) PIDs 090044444, 090039491, 090039769, 090074947, 090067150, 090044177, 090043995, 090040023, 090039661, 090024109, 090024028, 090023846, 090023749, 090044347, 090040112, 090044525, 090039858, 090087985 & (425) 090039491.

BCA Van Houten recommended changes to 090039858, 090039769 & 090044444 due to standing water and to PID 090039491 due to fire damage to \$163,576.00. No changes recommended to the remaining parcels. PID 090039585, 090039769 & 090044444 were tabled.

At 4:00 P.M. James and Paula Welke appeared to discuss valuation of PID 090088823. BCA Van Houten recommended no changes.

At 4:15 P.M. John & Samantha Laux appeared to discuss valuation of PID 090052064. BCA Van Houten recommended filing Form 456; the item tabled.

At 4:30 P.M. Tom Ackley appeared telephonically, and Ben Shaw appeared in person to discuss 090026187 & 090024613. After discussion parcels will be combined. The item was tabled.

At 4:45 P.M. Arvin Schmidt withdrew the protest on PIDs 090046447, 090052161 & 090052439.

At 5:00 P.M. No appearance for Paradigm Tax Group. BCA Van Houten recommended no changes.

The Board resumed discussion on previously tabled items.

Regarding Dean & Martin Painters PID 090024052 - \$215,879.00 and 090023951 - \$26,756.00 due to filing Form 456.

Regarding Michael Johnson's PID 090039564, 090040171, 090029631, 090029283, 090029909 no changes recommended. A 456 Form was filed on 090039572 bringing total valuation to \$57,235.00.

Bauer moved to accept the Assessor's recommendation. Small seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

Bauer moved to table the tabled items until Monday, July 25, 2022. 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 Monday, July 25, 2022 at 5:30 PM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.