

July 25, 2022

The Brown County Commissioners met as the Board of Equalization (BOE) in special session on Monday, July 25, 2022, at 5:30 P.M., Brown County Courthouse Commissioner Room with members Chairman Buddy Small, Dennis Bauer and Reagan Wiebelhaus present. 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 with Lake Mac appraisal.

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

At 5:30 P.M. Doug and Jeremy O'Hare representing DCK Holdings LLC were present to discuss Property Identification Numbers (PID) 090066901, 090045726, 090066790, 090045793, 0900045718, 090045963, 090052625 & 090055209. BCA Van Houten recommended adjustments made due to standing water, 090066901 - \$21,816.00, 090045726 - \$293,491.00, 090066790 - \$502,604.00, 090045793 - \$77,792.00, 0900045718 - \$83,604.00, 090045963 - \$319,926.00, 090052625 - \$33,224.00 & 090055209 - \$251,442.00.

At 6:00 P.M. Stan and Craig Smith were present to discuss PIDs 0900445440, 090045173, 090045092, 090044398, 090044215, 090045270. BCA Van Houten recommended changes due to standing water and filing Form 456 0900445440 - \$208,410.00 & 090045270 - \$103,832.00 and no changes to 090045173, 090045092, 090044398 and 090044215.

At 6:30 P.M. Bart & Penny Waits were not present to discuss property damage to PID 090064704, 425 form filed. BCA Assessor recommended a change of PID 090064704- \$117,170.00 due to the damage sustained from a recent storm.

Bauer moved to accept the Assessor's recommendation on the Waits 425 protest. Wiebelhaus seconded. Roll Call: Bauer Aye, Small Nay and Wiebelhaus Aye, motion carried.

At 6:45 P.M. Daniel and Laura Priest were present to discuss the filing of Form 456.

The Board discussed parcels that had been tabled from previous meetings.

Regarding Gilg Parcel Identification Number (PID) 090019539 - \$653,729.00 & 090020162 - \$50,142.00.

BCA Van Houten said she was contacted by Gary Siems and they had relinquished their irrigation rights.

Small moved to reopen the hearing on Gary & Caroline Siems. Bauer seconded. Roll Call: All three Ayes, motion carried.

Regarding Siems's due to documentation provided proving the relinquishing of water rights, PID 090042670 - \$164,795.00 & 090042654 - \$82,018.00.

Regarding Peters due to standing water PID's 090044444 - \$361,543.00, 090039769 - \$397,616.00, 090039858 - \$394,934.00.

Regarding Duane Johnson, due to filing Form 456, PID 090048016 - \$51,870.00.

Regarding Thomas Ackley due to Form 456 and combining parcels PIDs 090024702 - \$409,476.00, 090026187 - \$52,513.00 & 090024613 - \$0.00.

Regarding Ron Rabe PIDs 090026381 & 090088166 parcels were combined resulting 090088166 - \$714,695.00 & 090026381 - \$0.00, 090026659 - \$875,402.00 & 090024648 - \$0.00.

Regarding John and Samantha Laux, due to filing Form 456 PID 090052064 - \$27,772.00.

BCA Van Houten discussed parcels adjusted for over/under valuations, and greenbelt changes.

Due to filing Form 456 Jerry Moore, PID 090088215 - \$100,622.00 and Cheri Fernau, PID 090072030 - \$356,301.00.

Wiebelhaus moved to allow the Assessor to run the Over/Under values through CBOE. Bauer seconded. Roll Call: All three Ayes, motion carried.

Wiebelhaus moved to change the valuations for the Siems properties to the figures presented by the Assessor's recommendation. Bauer seconded. Roll Call: All three Ayes, motion carried.

Regarding Lance & Roxanne Philben, PID 090088083 BCA Van Houten recommended adding 25% back on to the valuation.

Wiebelhaus moved to make no change to Lance & Roxanne Philben's valuation leaving PID 090088083 at \$311,423.00. Small seconded. Roll Call: All three Ayes, motion carried.

BCA Van Houten and Assessor Assistant Clerk, Taylor Stang left to view Danial & Laura Priest's property to confirm ag use.

Member Wiebelhaus left at 7:15 P.M.

Regarding Priest's BCA Van Houten recommended changes to PID's 090080548 -\$257,075.00 & 090088506 - \$24,966.00 based on Ag use.

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

Bauer moved to accept Assessor's recommendations on all other parcels. Small seconded. Roll Call: Small Aye, Bauer Aye and Wiebelhaus Absent, motion carried.

The meeting adjourned at 9:00 P.M.

The next Board of Equalization meeting scheduled for Tuesday, August 2, 2022 at 5:00 PM., Brown County Meeting room, located in the Brown County Courthouse Ainsworth, Nebraska.