

(ALL MINUTES ARE UNOFFICIAL UNTIL APPROVED AT THE NEXT REGULAR MEETING)

September 5, 2023

The Brown County Commissioners met as the Board of Equalization (BOE) in regular session on Tuesday, September 5, 2023, at 1:00 PM., Brown County Courthouse meeting room with Chairman Buddy Small, Dennis Bauer and Jeremiah Dailey present. Also present were Brown County Clerk (BCC) Travis Hobbs, Brown County Assessor (BCA) Peggy Gross, Brown County Treasurer (BCT) Bruce Mitchell and Brown County Attorney (BCATTY) Andy Taylor.

Chairman Small acknowledged the Open Meeting Act posted near the door.

Small moved to approve the minutes of the regular August 15, 2023, BOE meeting as written and officially recorded in Commissioner Book 23. Bauer seconded. Roll Call: All three Ayes, motion carried.

Discussion was held regarding Mike Wagoner request of previous year's Property tax reimbursement. BCA Gross presented the Board with two tax corrections relating to the Wagoner request.

Bauer moved to approve the tax correction #70 and #71 and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

Darrell Stanard with Stanard Appraisal discussed with the Board the Referee Report that he prepared regarding property owned by Teri Daniels.

Small moved to approve the Referee Report regarding Parcel ID #090088650 presented by Stanard Appraisal with a value of \$219,825.00. Bauer seconded. Roll Call: All three Ayes, motion carried.

Small moved to approve the Referee Report regarding Parcel ID #090000811 presented by Stanard Appraisal with a value of \$467,000.00. Dailey seconded. Roll Call: Bauer Nay, Small Aye, and Dailey Nay, motion failed.

Bauer moved to accept the Landowner request for \$545,000.00 on Parcel ID #090000811. Dailey seconded. Roll Call: All three Ayes, motion carried.

Bauer moved to approve the Referee Report \$311,220.00 regarding Parcel ID #090040309 presented by Stanard Appraisal. Dailey seconded. Roll Call: All three Ayes, motion carried.

BCT Mitchell discussed the Mike Wagoner tax reimbursement further.

Small moved to approve the reimbursement of \$3,155.70 of previous years taxes to Mike Wagoner. Dailey seconded. Roll Call: Bauer Nay, Small Aye and Dailey Aye, motion carried.

The meeting adjourned at 1:24 PM.

The next regular BOE meeting will be Tuesday, September 19, 2023, at 1:00 PM, at the Brown County Courthouse, Ainsworth, Nebraska.

This meeting's public notice was published in the Ainsworth Star-Journal, aired on KBRB Radio, and always posted at the Brown County Clerk's Office where all minutes and agendas are kept current for public inspection.