

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

November 7, 2023

The Brown County Commissioners met as the Board of Equalization (BOE) in regular session on Tuesday, November 7, 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 and Brown County Attorney (BCAA) Andy Taylor.

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

Small moved to approve the minutes of the regular October 17, 2023, BOE meeting as written and officially recorded in Commissioner Book 23. Bauer seconded. Roll Call: All three Ayes, motion carried.

BCA Gross presented the board with tax corrections relating to the Tax Equalization and Review Commissions orders.

Bauer moved to approve tax corrections #83, #84 & #85 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

Bauer moved to approve tax corrections #86 & #87 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

Bauer moved to approve tax corrections #88 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

Bauer moved to approve tax corrections #89, #90 & #91 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

Bauer moved to approve tax corrections #92 & #93 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

Bauer moved to approve tax corrections #94 & #95 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

The final tax correction was resulting from a Court case where the determination was the land was not owned by the property owner but was instead a county road.

Bauer moved to approve tax correction #96 as presented and authorize Chairman Small to sign. Dailey seconded. Roll Call: All three Ayes, motion carried.

BCC Hobbs presented the Certification of Final Decision and Order.

The Board acknowledged the emails from Department of Revenue representative Sarah Scott regarding the Overvalue/Undervalued report.

The meeting was adjourned at 1:17 PM.

The next regular BOE meeting will be Tuesday, November 21, 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.