

BOARD OF EQUALIZATION MINUTES

February 11, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on February 11, 2020 in the Cherry County Courthouse in the Commissioner Meeting Room, as per notice in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:03 PM by Chairman Storer. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, and James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittny Petersen. The location of the Nebraska Open Meetings Act was acknowledged by Chairman Storer.

Reading of the previous Board of Equalization meeting minutes occurred during regular session.

Changes to land capability groups as prescribed by Nebraska Revised Statute §77-1363 were discussed.

At 2:17 PM Chairman Storer opened the public hearing to hear public testimony regarding applications for tax exemption on real and personal property by qualifying organizations.

Assessor Daugherty provided information that the Nebraska Eli Wesleyan parsonage is vacant and recommends denial of the application. Recommendations for all other applications were provided at the previous Board of Equalization meeting on January 28, 2020.

Jean Pinney offered testimony in support of Wood Lake Union Church's application for tax exemption.

At 2:26 PM Chairman Storer closed the public hearing.

It was moved by Storer and seconded by DeNaeyer to concur with Assessor Daugherty's recommendations for all permissive exemptions as presented. Roll call vote: Ayes- Ward, Storer, DeNaeyer. The motion carried.

Assessor Daugherty provided information regarding a personal property tax error. The affected subdivisions will be notified and the money will be reallocated once notice is sent.

It was moved by Storer and seconded by DeNaeyer to approve a refund for parcel ID: 160141370 for tax years 2018 and 2019 and the corresponding tax list corrections #2018-13-160141370 and #2019-6-160141370. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

The legislation change regarding land capability groups was also discussed with County Attorney Eric Scott. At the request of the Board, Mr. Scott will investigate the matter further.

Assessor Daugherty presented information for five tax list corrections. Storer moved and Ward seconded to approve tax list corrections #2019-4-160665026, #2019-5-160650106, #2019-7-160264588, #2019-8-160246598, and #2019-9-160246598 as presented by Assessor Daugherty. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

At 3:03 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

These minutes are not the official record and may be corrected. A copy of the approved official minutes is available to the public in the Cherry County Clerk's Office.