

BOARD OF EQUALIZATION MINUTES

June 30, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on June 30, 2020 in the Sheriff's Conference Room of the Cherry County Courthouse, 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 2:00 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, and James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittany Petersen. The location of the Nebraska Open Meetings Act was acknowledged by Chairman Storer

The Board of Equalization meeting minutes from June 9, 2020 were read and approved during regular session.

Cherry County Treasurer Kathy Hammond presented the motor vehicle tax exemptions for review by the Board. Ward moved and DeNaeyer seconded to approve the Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as presented by Treasurer Hammond and to authorize Chairman Storer to sign said Applications. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

Assessor Daugherty reviewed adjustments contained in the Report of Overvalued, Undervalued, and Omitted Property for Tax year 2020. Ward moved and Storer seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020 as presented by Assessor Daugherty with adjustments to the following parcels: #160274958, #160665137, #160149916, #160072751, #160268710. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

Assessor Daugherty provided information for a tax list correction for tax year 2019. DeNaeyer moved to approve tax list correction #2019-10 parcel #160264588 and authorize Chairman Storer to sign the correction. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

The Board conducted property valuation protest hearings.

Merriall Rhoades; Calf Creek Valley Ranch, LLC was present for the hearing and provided testimony in support of the requested valuations.

Assessor Daugherty provided no recommendation regarding the protests filed by Mrs. Rhoades. She stated that the increases in the property values, as protested by Mrs. Rhoades, were due to the recent LCG changes. Assessor Daugherty recommended revaluing a couple of soil types and creating a new subclass to alleviate the issue. No Board action was taken.

David Nelson was present for the hearing and provided testimony in support of the requested valuation. Assessor Daugherty provided her recommendation. Storer moved and DeNaeyer seconded to agree with the Assessor's recommendation for Protest #20-001. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

At 3:09 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.