

# BOARD OF EQUALIZATION MINUTES

## July 14, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on July 14, 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, James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittny Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board of Equalization meeting minutes from June 30, 2020 were read and approved during regular session.

At 2:01 PM Chairman Storer opened the public hearing to hear testimony regarding an application for tax exemption on real and personal property by qualifying organizations.

Assessor Daugherty recommended approval of the exemption application as applied for by the Berean Fundamental Church of Valentine for Lot 2 Block 1 Good Samaritan Addition to the City of Valentine, Cherry County, Nebraska. No one from the public appeared in response to the application.

At 2:05 PM Chairman Storer closed the public hearing. DeNaeyer moved and Ward seconded to grant the permissive exemption to Berean Fundamental Church of Valentine. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

The Board conducted property valuation protest hearings. The following hearings were held at times designated for each filer to appear and offer any additional supporting information: Hauder Land & Cattle, LLC as filed by Timothy Hauder who was in attendance, Timothy Hauder who was in attendance, Janet Grabher - Dean Churchill appeared on her behalf, CC Ranch as filed by Leah Shoemaker who was in attendance, Dean Churchill who was in attendance, Twyla Gallino who was in attendance, Charlene Reiser-McCormick who was not in attendance, Danny Finney who was in attendance, Janice Drinkwalter who was in attendance, Paradigm Tax Group as filed by George Gurnette who was not in attendance, Barry Wolf who was not in attendance, Steven Kime who was in attendance, Joshua & Mary Walters who were not in attendance, Bob & Lynell Stillwell who were not in attendance, and Al Davis who spoke with the Board via Zoom. The Board received comments and supporting testimony from all those in attendance regarding their respective requested valuations.

Assessor Daugherty also provided information regarding each protest. The Board requested that Assessor Daugherty use 2016 GIS information to measure acres under water for each parcel where flooding was indicated to be an issue that does not contain soil type 4889 and 4861. Additional information for Protest Numbers: 20-008, 20-009, 20-041, and 20-043 was requested from the Assessor by the Board prior to taking action.

Assessor Daugherty presented a Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020 and stated that this report would create a 3G subclass for soil type 4889 and soil type 4861. Storer moved and Ward seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

It was a consensus of the Board to table the agenda items regarding property valuation protest decisions and reports of destroyed real property until the special Board of Equalization meeting on July 21, 2020.

At 5:49 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.***