

# BOARD OF EQUALIZATION MINUTES

## July 21, 2020

The Cherry County Board of Commissioners met in special session as a Board of Equalization on July 21, 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 1:08 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 Pledge of Allegiance was recited and the location of the Nebraska Open Meetings Act was acknowledged by Chairman Storer.

Reading of the previous Board of Equalization meeting minutes was waived.

Assessor Daugherty presented to the Board for review a list of parcels included in the 3G subclass for soil types 4861 and 4889 as approved on July 14, 2020 with the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020. The effect on the County's valuation was discussed. No Board action was required.

The Board reviewed Property Valuation Protests for hearings as heard on July 14, 2020.

Storer moved and Ward seconded to approve Assessor Daugherty's recommendations for Protests #20-002 - #20-004, #20-006, #20-007, #20-010 - #20-027, #20-036 - #20-040 as reflected by sub-classing soil types 4861 and 4889. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

For Protests #20-008 and #20-009 Daugherty stated that she had inspected both properties and recommended changing the Cleary building quality to fair and allowing a 25% functional depreciation for the home in #20-008. Daugherty recommended changing the quality and condition to poor for the former church in #20-009. DeNaeyer moved and Ward seconded to approve Assessor Daugherty's recommendations for Protests #20-008 and #20-009. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

Daugherty stated that she had requested more information regarding the asking price of the building in Protest #20-041 and did not receive a response. She recommended adjusting the value no lower than the unofficial market price of \$1,275,000. Ward moved and DeNaeyer seconded to deny Protest #20-041 and to keep the current valuation based on a lack of confirmation of asking price and short exposure to the market. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

Daugherty stated that Protest #20-042 has been withdrawn by the filer. She also notified the Board that permanent easements are being filed along Highway 83 for the Main Street project and square footage is being taken.

Deputy Assessor Jackie Moreland met with the Board to discuss the potential need to contract a soil scientist for updated soil mapping purposes in the near future.

DeNaeyer moved and Ward seconded to approve Assessor Daugherty's recommendations for Protests #20-028 - #20-035 and #20-044 - #20-081 based on waste acres granted as identified as acres underwater based on 2016 GIS soil maps and as reflected by sub-classing soil types 4861 and 4889. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

For Protest #20-005 Daugherty recommended no change to the current valuation and for Protest #20-043 she recommended reclassifying the irrigated acres to dry cropland. Ward moved and DeNaeyer seconded to approve Assessor Daugherty's recommendations for Protests #20-005 and #20-043. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

Daugherty stated that Reports of Destroyed Real Property #20-425-001 - #20-425-005 have been withdrawn.

Daugherty reviewed information received to support Report #20-425-006 for a house that has been damaged by a fire. Storer moved and Ward seconded to approve the reassessment value as recommended by Assessor Daugherty for Report #20-425-006. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

At 5:45 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.***

