

# BOARD OF EQUALIZATION MINUTES

## July 13, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on July 13, 2021 in the Commissioner Meeting Room of the Cherry County Courthouse, as per notice published June 30, 2021 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 Clerk Brittny Petersen, and Cherry County Assessor Betty Daugherty. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board conducted property valuation protest hearings.

Protest #21-001 – #21-007 were filed by Jeanene Roth, who was not in attendance. Assessor Daugherty stated that for #21-004 her recommendation was based on increased depreciation for a utility building damaged by a storm and for #21-007 her recommendation was to correct the increase that was intended for the residence and not the garage. Storer moved and Ward seconded to approve the recommendations as provided by Assessor Daugherty for Form 422 Protest #21-001 - #21-007. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

Assessor Daugherty presented the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2021 and a brief overview of the correction contained therein. Ward moved and DeNaeyer seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2021 as presented by Assessor Daugherty. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

At 2:15 PM Commissioner Ward recused himself from the meeting and left the room.

Protest #21-008 - #21-009 were filed by Andrew Ward on behalf of Heart City Land, LLC who was in attendance and offered additional information regarding the sale price of the parcels contained in the protests. Assessor Daugherty stated that for #21-008 her recommendation was based on a correction made to a land table for certain parcels in a neighborhood and for #21-009 her recommendation was based on the total valuation of both parcels equaling the sale price of \$251,500, with no change in the land value. Storer moved and DeNaeyer seconded to approve the recommendation as provided by Assessor Daugherty with no change in value for Form 422 Protest #21-008. Roll call vote: Absent – Ward. Aye – Storer, DeNaeyer. The motion carried. DeNaeyer moved and Storer seconded to approve the Assessor's recommendation for Form 422 Protest #21-009 to adjust the value to be in accordance with the sale and no valuation change for the land. Roll call vote: Aye – Storer, DeNaeyer. Absent – Ward. The motion carried.

At 2:41 PM Commissioner Ward returned to the meeting room.

A meeting regarding conservation easements as organized by Nebraska Department of Revenue and the agenda for the special Board of Equalization meeting on July 20, 2021 were discussed.

At 2:50 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.***