

# BOARD OF EQUALIZATION MINUTES

## January 30, 2018

The Cherry County Board of Commissioners met as a Board of Equalization at 10:30 AM on January 30, 2018, as per notice in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The Open Meetings Act Poster was acknowledged by Chairman Storer. Present for the meeting were Cherry County Commissioners Tanya Storer, Jim Van Winkle, Martin DeNaeyer, Cherry County Clerk employee, Brittney Petersen, and Cherry County Assessor Betty Daugherty. Also present were Donald Nelson, Merrial Rhoades, Twyla Witt, and Jim Ducey.

The reading of the minutes from the previous meeting was waived.

Donald Nelson informed the Board on the donation of a lot to the American Legion Leo Brinda Post #90 and the Legion's intentions for the future use of the lot.

Commissioner Storer moved to approve the Exemption Application for Lot 9 Block 6 Original Town, City of Valentine as presented by the Cherry County Assessor and to authorize Chairman Storer to sign the application. Commissioner Van Winkle seconded the motion. Roll call vote was taken. Commissioner Van Winkle-aye. Commissioner DeNaeyer-aye. Commissioner Storer-aye. The motion carried.

Mrs. Daugherty informed the Board on tax list corrections for the 2016 and 2017 tax years. It was the consensus of the Board to approve tax list Correction #11 for 2016 and Correction #11 & Correction #12 for 2017 and to authorize Chairman Storer to sign the corrections.

At 10:50 AM Chairman Storer declared the meeting adjourned.

**BOARD OF EQUALIZATION MINUTES**  
(EXCERPT FROM REGULAR MEETING MINUTES)  
**May 29, 2018**

The Cherry County Board of Commissioners met in regular session on May 29, 2018 at 10:00 AM, 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 10:00 AM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Jim Van Winkle, Tanya Storer, Martin DeNaeyer, County Clerk Thomas Elliott, and County Clerk staff member, Brittney Petersen. Also present were Merrial Rhoades, Carolyn Semin, Jim Ducey, James Ward, Craig Andresen and Dave Hamilton. The Open Meetings Act Poster was acknowledged by Chairman Storer and the Pledge of Allegiance was recited.

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At 2:32 PM, as advertised the Board recessed from regular session to convene as a Board of equalization.

County Assessor Betty Daugherty presented five tax list corrections that resulted from accelerating the due date for tax payments on properties that were sold.

It was the consensus of the Board to approve the five tax list corrections as presented by the County Assessor.

Commissioner Storer adjourned the Board of Equalization meeting at 2:45 PM and the Board returned to regular session.

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# BOARD OF EQUALIZATION MINUTES

## (EXCERPT FROM REGULAR MEETING MINUTES)

### June 12, 2018

The Cherry County Board of Commissioners met in regular session on June 12, 2018 at 10:00 AM, 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 10:00 AM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Jim Van Winkle, Tanya Storer, Martin DeNaeyer, Deputy County Clerk Sally Monroe. Also present were Merrial Rhoades, Carolyn Semin, James Ward. The Open Meetings Act Poster was acknowledged by Chairman Storer and the Pledge of Allegiance was recited.

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At 2:00 P.M., as advertised, the Board recessed from regular session to convene as a Board of Equalization. County Assessor Betty Daugherty presented to the Board corrections to Overvalued, Undervalued and Omitted Property report. Commissioner Van Winkle moved approve the report of Overvalued, Undervalued and Omitted Property. The motion was seconded by Commissioner Storer. Roll call vote was taken. Commissioner DeNaeyer -aye. Commissioner Storer-aye. Commissioner Van Winkle-aye. The motion carried.

Commissioner Storer adjourned the Board of Equalization meeting at 2:20 P.M. and the Board returned to regular session.

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# BOARD OF EQUALIZATION MINUTES

June 26, 2018

The Cherry County Board of Commissioners met in Special Session as a Board of Equalization at 2:00 PM on June 26, 2018, as per notice in the Valentine Midland News. The Open Meetings Act Poster was acknowledged by Chairman Storer. Present for the meeting were Cherry County Commissioners Jim Van Winkle, Martin DeNaeyer, Tanya Storer, County Clerk employee Brittny Petersen, Cherry County Assessor Betty Daugherty, and Cherry County Treasurer Kathy Hammond.

The minutes from the June 12, 2018 meeting were read and approved during regular session.

Commissioner Van Winkle moved to approve the motor vehicle tax exemption list as presented by the County Treasurer and to authorize Chairman Storer to sign the Applications for Exemption. Commissioner Storer seconded the motion. Roll call vote was taken. Commissioner Storer-aye. Commissioner Van Winkle-aye. Commissioner DeNaeyer-aye. The motion carried.

Commissioner Van Winkle moved to approve the Overvalued, Undervalued, and Omitted Property Report as presented by the County Assessor and to accept Mrs. Daugherty's recommendations. Commissioner DeNaeyer seconded the motion. Roll call vote was taken. Commissioner Van Winkle-aye. Commissioner DeNaeyer-aye. Commissioner Storer-aye. The motion carried.

It was a consensus of the Board to schedule a Board of Equalization meeting for 3:00 PM on July 17, 2018 with the notice to be published in the Valentine Midland News.

At 2:35 PM Chairman Storer adjourned the meeting.

# BOARD OF EQUALIZATION MINUTES

## July 10, 2018

The Cherry County Board of Commissioners met in Special Session as a Board of Equalization at 2:00 PM on July 10, 2018, as per notice in the Valentine Midland News. The Open Meetings Act Poster was acknowledged by Chairman Storer. Present for the meeting were Cherry County Commissioners Jim Van Winkle, Martin DeNaeyer, Tanya Storer, County Clerk Tom Elliott and employee Brittny Petersen and Cherry County Assessor Betty Daugherty. Also present for the meeting were Merrial Rhoades, Twyla Witt and Carolyn Semin.

The minutes from the June 26, 2018 meeting were read and approved during regular session.

County Assessor Betty Daugherty, presented tax list corrections to the Board, primarily due to personal property being removed from the County.

It was the consensus of the Board to approve the tax list corrections as presented and authorize Chairman Storer to sign the correction forms.

The County assessor presented the Board with her 2018 Plan of Assessment. No Board action was required.

The County Assessor presented the Board with a report of overvalued, undervalued and omitted property regarding adjustments to parcel # 160116767. It was the consensus of the Board to approve the report and authorize the Assessor to make the appropriate corrections for next year.

The Board reviewed 15 property valuation protests. Tim O'Keefe and Roger and Betty Quick were present to discuss their protests.

County Assessor Betty Daugherty reviewed each protest with the Board and made recommendations on each one. It was the consensus of the Board to concur with the Assessor's recommendations.

A copy of the Board's decision was to be mailed to each filer by the County Clerk's office on July 11, 2018.

With no further business to come before the Board of Equalization, Chairman Storer declared the meeting adjourned at 5:00 PM.