

BOARD OF EQUALIZATION MINUTES

January 29, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on January 29, 2019 at 2:00 PM in 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 and Cherry County Clerk Brittney Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

Cherry County Assessor Betty Daugherty presented information regarding a tax-exempt application for cemeteries transferred to Our Savior Lutheran Church. Assessor Daugherty recommends approval of Our Savior Lutheran Church's application.

A public hearing regarding Our Savior Lutheran Church's tax-exempt application is scheduled for February 12, 2019 at 2:00 PM.

At 2:30 PM Chairman Storer declared the meeting adjourned.

BOARD OF EQUALIZATION MINUTES

February 12, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on February 12, 2019 at 2:00 PM in 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, and Cherry County Clerk Brittny Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board of Equalization minutes from the January 29, 2019 meeting were read and approved during regular session.

At 2:05 PM Chairman Storer opened the public hearing.

No comments were received from the public.

At 2:10 PM Chairman Storer closed the public hearing.

Commissioner DeNaeyer moved to approve Our Savior Lutheran Church's Exemption Application for part of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 28 Township 33N Range 30W of the 6th P.M. in Cherry County, Nebraska (German Settlement Cemetery South) and Our Savior Lutheran's Exemption Application for part of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 15 Township 33N Range 30W of the 6th P.M. in Cherry County, Nebraska (German Settlement Cemetery North) as presented by Cherry County Assessor Betty Daugherty and to authorize Chairman Storer to sign the Applications. Commissioner Storer seconded the motion. Roll call vote was taken. Commissioner DeNaeyer-aye. Commissioner Ward-aye. Commissioner Storer-aye. The motion carried.

At 2:30 PM Chairman Storer declared the meeting adjourned.

BOARD OF EQUALIZATION MINUTES

June 11, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on June 11, 2019 at 2:00 PM in 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 2:03 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, and James Ward, County Assessor Betty Daugherty and Deputy Cherry County Clerk Elise Hamling. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board of Equalization minutes from the February 12, 2019 meeting were read and approved during the February 26, 2019 regular meeting.

County Assessor Betty Daugherty summarized the benefits of the appointments that landowners had the opportunity to utilize with the Appraisal Company and discussed the resolutions and process.

The need for establishing Board of Equalization meeting dates in July was discussed and a calendar will be created for reference in the finalization and publication schedule to be decided at the next regular meeting.

Assessor Daugherty presented the Board with a Report of Overvalued, Undervalued and Omitted Property for Tax Year 2019 for their consideration. It was the consensus of the Board to approve the Overvalued, Undervalued and Omitted Property report for Tax Year 2019 as presented by Assessor Daugherty.

At 2:20 PM, Chairman Storer declared the Board of Equalization 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.

BOARD OF EQUALIZATION MINUTES

July 9, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on July 9, 2019 at 2:00 PM in 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 Vice Chairman DeNaeyer. Roll call was taken. Present for the meeting were Cherry County Commissioners Martin DeNaeyer and James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittny Petersen. The Open Meetings Act Poster was acknowledged by Vice Chairman DeNaeyer.

Commissioner Ward moved to excuse Commissioner Tanya Storer's absence from the meeting. Commissioner DeNaeyer seconded the motion. Roll call vote was taken. Commissioner Ward-aye. Commissioner DeNaeyer-aye. The motion carried.

The Board of Equalization minutes from the June 25, 2019 meeting were read and approved during regular session.

The Board reviewed fifteen 2019 Property Valuation Protests. Assessor Daugherty shared all available information and made a recommendation for each protest.

Commissioner DeNaeyer moved to concur with Assessor Daugherty's recommendations regarding Property Valuation Protests #19-010, #19-011, #19-017, #19-018, #19-020, #19-021, #19-022, #19-023, #19-024, #19-025, #19-026, #19-027, #19-028, #19-029, #19-030. Commissioner Ward seconded the motion. Roll call vote was taken. Commissioner Ward-aye. Commissioner DeNaeyer-aye. The motion carried.

Commissioner Ward moved to approve the Report of Overvalued, Undervalued, and Omitted Property for 2019 Tax Year as presented by Assessor Daugherty containing a correction to parcel# 160274664. Commissioner DeNaeyer seconded the motion. Roll call vote was taken. Commissioner DeNaeyer-aye. Commissioner Ward-aye. The motion carried.

At 2:50 PM Vice Chairman DeNaeyer declared the meeting adjourned.

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BOARD OF EQUALIZATION MINUTES

July 16, 2019

The Cherry County Board of Commissioners met in special session as a Board of Equalization on July 16, 2019 at 10:00 AM in 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 10:00 AM 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 Brittny Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer and the Pledge of Allegiance was recited.

The Board of Equalization meeting minutes from July 9, 2019 were read. Commissioner DeNaeyer moved to approve the minutes as read. Commissioner Ward seconded the motion. Roll call vote was taken. Commissioner Storer-abstain. Commissioner DeNaeyer-aye. Commissioner Ward-aye. The motion carried.

Ronald Sparks, Krista Larsen, and James Lee offered information concerning their respective property valuation protests.

The Board reviewed four 2019 Property Valuation Protests. Assessor Daugherty shared all available information and made a recommendation for each protest.

Commissioner Storer moved to reclassify 51.92 acres as agriculture and 1 acre to remain classified as residential regarding Property Valuation Protest #19-013 due to information provided. Commissioner Ward seconded the motion. Roll call vote was taken. Commissioner DeNaeyer-aye. Commissioner Ward-aye. Commissioner Storer-aye. The motion carried.

Prior to making a decision regarding Property Valuation Protest #19-006 and #19-008 the Board has requested additional information.

The Board recessed for lunch from 12:00 PM to 1:30 PM.

The Board reviewed 2019 Reports of Destroyed Real Property. No Board action was taken.

At 2:25 PM it was the consensus of the Board to move the meeting to the regular Commissioner Meeting Room.

Commissioner Storer moved to concur with Assessor Daugherty's recommendation regarding Property Valuation Protest #19-019. Commissioner DeNaeyer seconded the motion. Roll call vote was taken. Commissioner Ward-aye. Commissioner Storer-aye. Commissioner DeNaeyer-aye. The motion carried.

At the current time, Assessor Daugherty didn't have any Overvalued, Undervalued & Omitted Property to report.

With no further business to come before the Board, Chairman Storer declared the meeting adjourned at 4:30 PM.

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BOARD OF EQUALIZATION MINUTES

October 8, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on October 8, 2019 at 11:39 AM in 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 11:39 AM 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 Brittny Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

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

Cherry County Assessor Betty Daugherty presented information for two personal property tax list corrections. Commissioner DeNaeyer moved to approve tax list corrections 2018-#10 and 2018-#11 and authorize Chairman Storer to sign the corrections as presented by Assessor Daugherty. Commissioner Ward seconded the motion. Roll call vote was taken. Commissioner DeNaeyer-aye. Commissioner Ward-aye. Commissioner Storer-aye. The motion carried.

The Board reviewed Cherry County political subdivision levies for the 2019-2020 fiscal year presented by Clerk Petersen as compiled by Clerk Petersen, Assessor Daugherty, and Cherry County Treasurer Kathy Hammond. Commissioner Storer moved to set 2019-2020 Cherry County political subdivision levies as presented. Commissioner DeNaeyer seconded the motion. Roll call vote was taken. Commissioner Ward-aye. Commissioner Storer-aye. Commissioner DeNaeyer-aye. The motion carried.

LEVIES FOR CHERRY COUNTY 2019-2020

COUNTY

General	0.104414
Road	0.086318
Emergency Bridge	0.004636
Emergency Management	0.001391
Hospital Operating/Maintenance	0.002318
Courthouse (Special Building)	0.003245
Bookmobile	0.003223
TOTAL COUNTY LEVY	0.205545

Cherry County Agricultural Society	General Fund	0.003583
	Sinking Fund	0.000685
	TOTAL	0.004268

Cherry County Historical Society	General Fund	0.000483
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HIGH SCHOOLS

Valentine Community Schools	General Fund	0.634352
	Special Building Fund	0.019725
	Qualified Capital Purpose	
	Undertaking Fund	0.000971
	TOTAL	0.655048

Cody Kilgore Unified Schools	General Fund	0.946792
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CITIES AND VILLAGES

Village of Cody	General Fund	0.314751
Village of Crookston	General Fund	0.179413

Village of Kilgore	General Fund	0.236590
Village of Merriman	General Fund	0.450000
Village of Nenzel	General Fund	0.000000
Village of Wood Lake	General Fund	0.339414
City of Valentine	General Fund	0.239270

FIRE DISTRICTS

Barley Rural Fire District	General Fund	0.006106
Cody Rural Fire District	General Fund	0.011984
Kilgore Rural Fire District	General Fund	0.020284
	Sinking Fund	0.003920
	TOTAL	0.024204
Merriman Rural Fire District	General Fund	0.009703
Mid-Cherry Rural Fire District	General Fund	0.007097
Purdum Rural Fire District	General Fund	0.005053
Valentine Rural Fire District	General Fund	0.012494
	Sinking Fund	0.003124
	TOTAL	0.015618
Wood Lake Rural Fire District	General Fund	0.024275
	Sinking Fund	0.003182
	TOTAL	0.027457

Natural Resources Districts

Middle Niobrara NRD	General Fund	0.035610
	Sinking Fund	0.000924
	TOTAL	0.036534

Upper Loup NRD	General Fund	0.019003
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Educational Service Units

ESU 17	General Fund	0.012500
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At 11:45 AM Chairman Storer declared the meeting adjourned.

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BOARD OF EQUALIZATION MINUTES

November 12, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on November 12, 2019 in 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 2:58 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 Brittny Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

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

Cherry County Assessor Betty Daugherty presented information for one tax list correction. Commissioner DeNaeyer moved to approve tax list correction 2018-#12 and authorize Chairman Storer to sign the correction as presented by Assessor Daugherty. Commissioner Ward seconded the motion. Roll call vote was taken. Commissioner Storer-aye. Commissioner DeNaeyer-aye. Commissioner Ward-aye. The motion carried.

At 3:01 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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BOARD OF EQUALIZATION MINUTES

December 10, 2019

The Cherry County Board of Commissioners met as a Board of Equalization on December 10, 2019 in the Cherry County Courthouse in the Commissioner Meeting Room, 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 2:20 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 Deputy Clerk Elise Hamling. The Open Meetings Act Poster was acknowledged by Chairman Storer.

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

Cherry County Assessor Betty Daugherty presented information for 3 tax list corrections. Commissioner Ward moved to approve tax list corrections for: #2019-1-160115493, #2019-2-160248929, and #2019-3-160650115 and to authorize Chairman Storer to sign the correction as presented by Assessor Daugherty. Commissioner DeNaeyer seconded the motion. Roll call vote was taken. Commissioner Storer-aye. Commissioner DeNaeyer-aye. Commissioner Ward-aye. The motion carried.

At 2:25 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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