

BOARD OF EQUALIZATION MINUTES

January 28, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on January 28, 2020 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 2:22 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 provided her recommendations to the Board for permissive exemptions as received by her office. Assessor Daugherty recommended approval of the tax exemptions for all applications, except for the parsonage in Eli until further information is received. No Board action was required.

The Board will take action to grant or withhold tax exemptions after a public hearing to be held on February 11, 2020 at 2:00 PM.

At 2:27 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.

BOARD OF EQUALIZATION MINUTES

February 11, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on February 11, 2020 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 2:03 PM by Chairman Storer. 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 location of the Nebraska Open Meetings Act was acknowledged by Chairman Storer.

Reading of the previous Board of Equalization meeting minutes occurred during regular session.

Changes to land capability groups as prescribed by Nebraska Revised Statute §77-1363 were discussed.

At 2:17 PM Chairman Storer opened the public hearing to hear public testimony regarding applications for tax exemption on real and personal property by qualifying organizations.

Assessor Daugherty provided information that the Nebraska Eli Wesleyan parsonage is vacant and recommends denial of the application. Recommendations for all other applications were provided at the previous Board of Equalization meeting on January 28, 2020.

Jean Pinney offered testimony in support of Wood Lake Union Church's application for tax exemption.

At 2:26 PM Chairman Storer closed the public hearing.

It was moved by Storer and seconded by DeNaeyer to concur with Assessor Daugherty's recommendations for all permissive exemptions as presented. Roll call vote: Ayes- Ward, Storer, DeNaeyer. The motion carried.

Assessor Daugherty provided information regarding a personal property tax error. The affected subdivisions will be notified and the money will be reallocated once notice is sent.

It was moved by Storer and seconded by DeNaeyer to approve a refund for parcel ID: 160141370 for tax years 2018 and 2019 and the corresponding tax list corrections #2018-13-160141370 and #2019-6-160141370. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

The legislation change regarding land capability groups was also discussed with County Attorney Eric Scott. At the request of the Board, Mr. Scott will investigate the matter further.

Assessor Daugherty presented information for five tax list corrections. Storer moved and Ward seconded to approve tax list corrections #2019-4-160665026, #2019-5-160650106, #2019-7-160264588, #2019-8-160246598, and #2019-9-160246598 as presented by Assessor Daugherty. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

At 3:03 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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BOARD OF EQUALIZATION MINUTES

June 9, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on June 9, 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, and James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittney Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

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

Assessor Daugherty provided information for two tax list corrections for tax year 2017. Ward moved and DeNaeyer seconded to approve tax list corrections #2017-32 parcel #160049628 and #2017-33 parcel #160275033 and to authorize Chairman Storer to sign the corrections. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

Assessor Daugherty reviewed adjustments contained in the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020. The MIPS software conversion, LCG changes, and property valuation protest filings were also discussed.

Ward moved and Storer seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020 as presented by Assessor Daugherty with adjustments to the following parcels: 160262399, 160026350, 160248892, 160266025, 160264480, 160064961, 160274753, 160649003, 160274931, 160274338. Roll call vote: Ayes – Ward, Storer, DeNaeyer. 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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BOARD OF EQUALIZATION MINUTES

June 30, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on June 30, 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, and James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittney Petersen. The location of the Nebraska Open Meetings Act was acknowledged by Chairman Storer

The Board of Equalization meeting minutes from June 9, 2020 were read and approved during regular session.

Cherry County Treasurer Kathy Hammond presented the motor vehicle tax exemptions for review by the Board. Ward moved and DeNaeyer seconded to approve the Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as presented by Treasurer Hammond and to authorize Chairman Storer to sign said Applications. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

Assessor Daugherty reviewed adjustments contained in the Report of Overvalued, Undervalued, and Omitted Property for Tax year 2020. Ward moved and Storer seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2020 as presented by Assessor Daugherty with adjustments to the following parcels: #160274958, #160665137, #160149916, #160072751, #160268710. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

Assessor Daugherty provided information for a tax list correction for tax year 2019. DeNaeyer moved to approve tax list correction #2019-10 parcel #160264588 and authorize Chairman Storer to sign the correction. Roll call vote: Ayes – DeNaeyer, Ward, Storer. The motion carried.

The Board conducted property valuation protest hearings.

Merrial Rhoades; Calf Creek Valley Ranch, LLC was present for the hearing and provided testimony in support of the requested valuations.

Assessor Daugherty provided no recommendation regarding the protests filed by Mrs. Rhoades. She stated that the increases in the property values, as protested by Mrs. Rhoades, were due to the recent LCG changes. Assessor Daugherty recommended revaluing a couple of soil types and creating a new subclass to alleviate the issue. No Board action was taken.

David Nelson was present for the hearing and provided testimony in support of the requested valuation. Assessor Daugherty provided her recommendation. Storer moved and DeNaeyer seconded to agree with the Assessor's recommendation for Protest #20-001. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

At 3:09 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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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 Brittney 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.

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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.

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BOARD OF EQUALIZATION MINUTES

September 30, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on September 30, 2020 in the Sheriff's Conference Room of the Cherry County Courthouse, as per notice published September 16, 2020 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.

Assessor Daugherty provided a brief overview regarding the statutes which address changing the taxable status for government subdivisions. She informed the Board that the Wood Lake School has been purchased by a private individual and that the Middle Niobrara NRD building was no longer being used by a private business.

Mike Murphy Middle Niobrara NRD General Manager offered information regarding the building that was previously being leased to Heartland Auto. The building is currently being used to store NRD equipment and will be utilized as an educational facility in the future.

Ward moved and Storer seconded to change the taxable status of the former Wood Lake School Parcel ID: 160274303 to taxable retroactive, per statute, to January 1st. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

Ward moved and DeNaeyer seconded to change the taxable status of Middle Niobrara NRD Parcel ID: 16024146 to non-taxable retroactive, per statute, to January 1st. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

Assessor Daugherty and the Board addressed the public present at the meeting regarding recent Board of Equalization proceedings and filings of Form 425 – Report of Destroyed Real Property and Form 422 – Property Valuation Protest. Sub-classing soil types due to water issues, granting waste acres, and a County valuation decrease of \$15 million for 2020 taxes were discussed. Assessor Daugherty provided an overview of how property assessment values are based on sales within Cherry County in accordance with statutory requirements.

Mr. Murphy briefly discussed the Cherry County Watershed and Flood Prevention Operations projects that the NRD is spearheading.

At 2:44 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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BOARD OF EQUALIZATION MINUTES

October 13, 2020

The Cherry County Board of Commissioners met as a Board of Equalization on October 13, 2020 in the Sheriff's Conference Room of the Cherry County Courthouse, as per notice published October 7, 2020 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 1:30 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.

Assessor Daugherty informed the Board regarding omitted property owned by Mountain Tower & Land/ITW. If updated personal property tax schedules are not received by October 15th, the property will be added based on values as instructed by the Property Tax Administrator.

Assessor Daugherty provided information for a tax list correction for tax year 2019. Ward moved and DeNaeyer seconded to approve the tax list correction #2019-11 for Parcel ID: 160664948 and authorize the Chairman to sign the correction. Roll call vote: Ayes – Ward, Storer, DeNaeyer. The motion carried.

The Board reviewed notice than an appeal by ARCP SH Valentine NE LLC has been filed with the Nebraska Tax Equalization and Review Commission against the Cherry County Board of Equalization.

The Board reviewed Cherry County political subdivision levies for 2020 taxes presented by Clerk Petersen, as compiled by Clerk Petersen, Cherry County Treasurer Kathy Hammond, and Assessor Daugherty. Storer moved and Ward seconded to set the 2020 Cherry County political subdivision levies as presented. Roll call vote: Ayes – Storer, DeNaeyer, Ward. The motion carried.

LEVIES FOR CHERRY COUNTY 2020

COUNTY

General Fund	0.101520
Road Fund	0.087825
Emergency Bridge Fund	0.004716
Emergency Management Fund	0.002180
Hospital Operating/Maintenance Fund	0.002358
Courthouse (Special Building) Fund	0.003302
TOTAL COUNTY LEVY	0.201901
Bookmobile	0.003288
TOTAL COUNTY LEVY INCLUDING BOOKMOBILE	0.205189

Cherry County Agricultural
Society

General Fund	0.003645
Sinking Fund	0.000697
TOTAL	0.004342

Cherry County Historical Society

General Fund	0.000509
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HIGH SCHOOLS

Valentine Community Schools	General Fund	0.658772
	Special Building Fund	0.012726
Qualified Capital Purpose Undertaking	Fund	0.000987
	TOTAL	0.672485
Cody Kilgore Unified Schools	General Fund	0.961432

CITIES AND VILLAGES

Village of Cody	General Fund	0.322487
Village of Crookston	General Fund	0.174664
Village of Kilgore	General Fund	0.318088
Village of Merriman	General Fund	0.449998
Village of Nenzel	General Fund	0.000000
Village of Wood Lake	General Fund	0.447814
City of Valentine	General Fund	0.237117

FIRE DISTRICTS

Barley Rural Fire District	General Fund	0.006383
Cody Rural Fire District	General Fund	0.012916
	Sinking Fund	0.010735
	TOTAL	0.023651
Kilgore Rural Fire District	General Fund	0.020826
	Sinking Fund	0.004024
	TOTAL	0.024850
Merriman Rural Fire District	General Fund	0.010212
Mid-Cherry Rural Fire District	General Fund	0.007329
Purdum Rural Fire District	General Fund	0.005184
Valentine Rural Fire District	General Fund	0.013375
	Sinking Fund	0.003344
	TOTAL	0.016719
Wood Lake Rural Fire District	General Fund	0.025693
	Sinking Fund	0.003368
	TOTAL	0.029061

Natural Resources Districts

Middle Niobrara NRD	General Fund	0.036444
	Sinking Fund	0.000945
	TOTAL	0.037389
Upper Loup NRD	General Fund	0.016835

Educational Service Units

ESU 17	General Fund	0.013050
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At 1:49 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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