

CHEYENNE COUNTY EMERGENCY BOARD OF EQUALIZATION MEETING

JULY 22, 2021

The Cheyenne County Board of Equalization held an open and public emergency meeting on Thursday, July 22, 2021 in the Cheyenne County Commissioners Meeting Room, Cheyenne County Court House, 1000 10th Avenue, Sidney, Nebraska. A notice of this meeting was posted on the bulletin board in the County Court House and on the Cheyenne County website. Copies of the agenda were posted on the Court House bulletin board and on the Cheyenne County website and kept current and available to the public at the County Clerk's Office.

Chairman Darrell J. Johnson called the meeting to order at 8:00 A.M., with the following present:

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| Randal D. Miller | Commissioner of the First District |
| Darrell J. Johnson | Commissioner of the Second District |
| Philip E. Sanders | Commissioner of the Third District |
| Lori A. Kennedy | Deputy County Clerk |
| Paul B. Schaub | County Attorney (telephonically) |
| Melody Keller | County Assessor |
| Shelley Bowlin | County Treasurer |
| David Scott | City of Sidney Manager |
| Lane Kizzire | City of Sidney Finance Director |

Everyone present joined in the Pledge of Allegiance.

Chairman Johnson announced a copy of the current Open Meetings Act is posted in the Commissioners Meeting Room.

The current agenda was reviewed. A motion was made by Sanders, seconded by Miller to approve the agenda as written. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None.

All parties offering testimony were sworn in by Deputy Cheyenne County Clerk Lori A. Kennedy.

Discussion was had regarding the decision of the Board of Equalization to change the valuations of six of the 2021 Protests made on July 19, 2021 due to the fact that they are subsidized for redevelopment and infrastructure through tax increment financing. The Protest Numbers being reconsidered are as follows:

Protest Number 2021-9
Property Identification Number 170073831
Eric Owens – Swartz & Associates
Total land and buildings valuation change from \$13,943,589.00 to \$7,282,989.00.

Protest Number 2021-10
Property Identification Number 170221117
Eric Owens – Swartz & Associates
Total land and buildings valuation change from \$57,000.00 to \$28,500.00.

Protest Number 2021-11
Property Identification Number 170221114
Eric Owens – Swartz & Associates
Total land and buildings valuation change from \$15,737,041.00 to \$8,256.556.00.

Protest Number 2021-44
Property Identification Number 170220387
Eric Owens – Swartz & Associates
Total land and buildings valuation change from \$2,488.00 to \$249.00.

Number 2021-46
Property Identification Number 170220386
Eric Owens – Swartz & Associate
Total land and buildings valuation change from \$40,144.00 to \$4,014.00.

Number 2021-47
Property Identification Number 170220384
Eric Owens – Swartz & Associates
Total land and buildings valuation change from \$14,809.00 to \$1,481.00.

County Attorney Schaub stated that there has to be a sound basis for the valuation and that sound basis is the means used by the County Assessor in arriving at the valuation she recommended to the Board of Equalization. County Assessor Keller reiterated the strategy used in arriving at the recommended valuation.

After further discussion, a Motion was made by Miller, seconded by Sanders, to leave the valuations of the 2021 Protests being reconsidered as they were changed on July 19, 2021. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None.

County Treasurer Bowlin stated she would be sending out tax corrections to all parties involved.

A Motion was made by Miller, seconded by Johnson, to adjourn from the Board of Equalization Emergency Meeting. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None.

There being no further business to come before the Board, Chairman Johnson declared the meeting adjourned at 8:50 A.M.

Dated this 22nd day of July, 2021.

Darrell J. Johnson, Chairman

Philip E. Sanders, Vice-Chairman

Randal D. Miller, Member

ATTEST:

Lori A. Kennedy, Deputy Cheyenne County Clerk