

**HARLAN COUNTY BOARD OF SUPERVISOR'S  
BOARD OF EQUALIZATION MINUTES  
From July 18<sup>th</sup>, 2024**

The Harlan County Board of Supervisor's met on Thursday, July 18<sup>th</sup>, 2024, in the Supervisors Room, of the Harlan County Courthouse in Alma, NE, as advertised, with Supervisor's Joe Schnuerle; Max Schultz; Cindy Boehler; Jeff Bash; George Scott and Janice Miller-Boston present. Also, present were Clerk, DaLynn Burgeson; County Assessor, Kim Fouts and Josh Garris, Referee, with Cardinal Assessment Group, LLC. Supervisor Mike Clements was absent.

At 9:00 a.m., Chairman Boehler called the meeting to order, announced that there is a copy of the Open Meetings Act posted at the south end of the room which will be followed by the Board and the Pledge of Allegiance was recited.

**BOARD OF EQUALIZATION**

At 9:02 a.m., a motion to go into Board of Equalization was made by Bash. Seconded by Schnuerle. Roll call votes: Schnuerle-yes; Schultz-yes; Clements-absent; Boehler-yes; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried.

**RESIDENTIAL Property Protests:**

Protest #51 - Parcel 340010400. Property owner, Andrew W. Snell came before the Board to protest the increase in property valuation. Referee Garris recommended a correction to the house value and adjusted property value to \$301,128.

Protest #54 - Parcel 180030300. Property owners, Erik & Mari Johnson came before the Board to protest the increase in property valuation. Referee Garris recommended no change.

Protest #72 - Parcel 300004600. Property owner, Judy Beck came before the Board to protest the increase in property valuation. Referee Garris recommended a correction to heat source and adjusted property value to \$43,786.

Protest #74 - Parcel 180000900. Property owner, Steven J. Fitz came before the Board to protest the increase in property valuation. Referee Garris recommended a correction to condition and adjusted property value to \$139,705.

Protest #88 - Parcel 120006700. Property owner, Marilee Aspegren. Leland Aspegren came before the Board to protest the increase in property valuation. Referee Garris recommended an adjustment to the acre count and adjusted property value to \$395,200.

Protest #42 - Parcel 030037000. Property owner, Rachel Newell came before the Board to protest the increase in property valuation. Referee Garris recommended no change.

Protest #57 - Parcel 190000300. Property owner, MacKenzie Fennel came before the Board to protest the increase in property valuation. Referee Garris recommended no change.

Protest #27 - Parcel 100005000. Property owner, Sam Richman came before the Board to protest the increase in property valuation. Referee Garris recommended no change.

Protest #28 - Parcel 100005900. Property owner, Sam Richman came before the Board to protest the increase in property valuation. Referee Garris recommended no change.

Protest #29 - Parcel 100001000. Property owner, Sam Richman came before the Board to protest the increase in property valuation. Referee Garris recommended a correction to building size and adjusted property value to \$1,672.

Protest #30 - Parcel 100000900. Property owner, Sam Richman came before the Board to protest the increase in property valuation. Referee Garris recommended a correction to basement size, heat source and porches and adjusted property value to \$48,778.

Protest #02 - Parcel 200020500. Property owner, Duennerman Revocable Trust. Steve Duennerman came before the Board to protest the increase in property valuation. Referee Garris recommended a building adjustment and adjusted property value to \$459,059.

At 10:34 a.m., the Board took a brief recess. At 10:40 a.m., the Board returned and continued with protest hearings.

Protest #43 - Parcel 180066600. Property owner, Steve Pool came before the Board to protest the increase in property valuation. Referee Garris recommended a correction to house condition and adjusted property value to \$131,365.

Protest #44 - Parcel 180044200. Property owner, Steve Pool came before the Board to protest the increase in property valuation. Referee Garris recommended no change.

Protest #55 - Parcel 180040300. Property owner, Anne M. Hohnholt came before the Board to protest the increase in property valuation. Referee Garris recommended an adjustment to house value and adjusted property value to \$278,451.

At 10:58 a.m., the Board concluded the residential property protest hearings, Josh Garris left the meeting and the Board took a break until the commercial property protest hearings were scheduled to begin. Referee Luis Graterol, with Stanard Appraisal Services LLC joined the meeting. The Board reconvened at 11:30 a.m.

#### **COMMERCIAL Property Protests:**

Protest #58 - Parcel 180023400. Property owner, Mackenzie Fennel came before the Board to protest the increase in property valuation. Referee Graterol recommended a correction to add a concrete value to the current value and adjusted property value to \$79,317.

Protest #26 - Parcel 200024500. Property owner, Bow Casper came before the Board to protest the increase in property valuation. Referee Graterol recommended an adjustment to the square footage cost and adjusted property value to \$259,200.

Protest #50 - Parcel 060013000. Property owner, Commercial State Bank. Mike Waldo came before the Board to protest the increase in property valuation. Referee Graterol recommended no change.

At the conclusion of the commercial protest hearings, the Board recessed for lunch.

At 1:00 p.m., the Board, clerk, both referees and assessor reconvened. The Board discussed each commercial property valuation protest. A motion was made by Bash to accept and approve the Referee's recommendations for the commercial property valuation protests as presented. Seconded by Miller-Boston. Roll call votes: Schnuerle-yes; Schultz-yes; Clements-absent; Boehler-yes; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried. Referee Graterol left the meeting.

The Board discussed each residential property valuation protest including Protest #23 (hearing held on July 2<sup>nd</sup>, 2024). A five-minute recess was taken to allow the assessor and referee time to further review a specific property. Upon their return, a motion was made by Bash to accept and approve the Referee's recommendations for the residential property valuation protests as presented except for protest #18. Seconded by Miller-Boston. Roll call votes: Schnuerle-yes; Schultz-yes; Clements-absent; Boehler-yes; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried.

The Board discussed Protest #18 - Parcel 180003500, Property owner, Cynthia Boehler in which the Referee recommended an adjustment to the house value and adjusted property value to \$21,325. A motion was made by Schnuerle to accept and approve the Referee's recommendation for Protest #18 as presented. Seconded by Miller-Boston. Roll call votes: Schnuerle-yes; Schultz-yes; Clements-absent; Boehler-abstain; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried.

**Public Forum:** *No citizens came before the Board during this time.*

A motion to exit the Board of Equalization and adjourn the meeting was made by Bash. Seconded by Schnuerle. Roll call votes: Schnuerle-yes; Schultz-yes; Clements-absent; Boehler-yes; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried. The meeting was adjourned at 3:16 p.m.

The Board will meet for a Budget Workshop on July 30, 2024, at 9:30 a.m. The next regular board meeting will be held August 6, 2024, at 9:30 a.m. for consent agenda items, 10:00 a.m. for business agenda items.

**ATTEST:**

/s/ DaLynn Burgeson, County Clerk

/s/ Cindy Boehler, Chairman

Agenda & Minutes can be found on the County website: [harlancounty.ne.gov](http://harlancounty.ne.gov)