

BOARD OF EQUALIZATION PROCEEDINGS

Taylor, Nebraska

11:00 A.M.

July 12th, 2023

The Loup County Board of Equalization met pursuant to adjournment this 12th day of July, 2023 at 11:00 A.M. at the Loup County Courthouse in Taylor, Nebraska. Present were Commissioners Larson, Steckel, and Ruppel. County Clerk ex-officio Assessor Ruzicka and Deputy MaryJo Jones. Chairman Larson called the meeting to order. Board members acknowledged receipt of the previous meeting minutes with no corrections or additions to same. Receipt of advance notice and agenda for the July 12th, 2023 meeting was also affirmed by all members present. Chairman Larson referenced the Open Meeting Laws poster located in the meeting room and advised that handouts concerning said laws are available to the public.

The following records were submitted by County Assessor Ruzicka and made a part of the record: Real Property Regulations, Tax Equalization and Review Commission's Findings and Orders for tax year 2023, 2023 Reports and Opinions of the Property Tax Administrator, Assessor's Certificate of Filing of the Annual Revision of the Assessment Rolls, Proof of Publication of same, sample evaluation notice and attachment(s) and certification of the location of the value calculations.

County Assessor Ruzicka certified to the County Board of Equalization that a copy of the portion of the property record file which substantiates the calculations of the protested value is maintained in the County Assessor's office in electronic and paper form.

Protest 2023-2 Keith. Appeared for Hearing 7/10/23. Steckel moved to deny Protest 2023-2 filed by Keith upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Larson. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none absent; none not voting; none. No change was made to the value.

Protest 2023-1 Anderson. Appeared for Hearing 7/10/23. Larson moved to allow Protest 2023-1 filed by Anderson upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. Adjustments were made to assessed value based on recent purchase of property. Value changed to \$405,000.00

Protest 2023-3 Brown. Appeared for Hearing 7/10/23. Ruppel moved to allow Protest 2023-3 filed by Brown upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by

Steckel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. Changes were made to the house and corn crib. Value was changed to \$536,015.00

Protest 2023-4 Wild Rose. Appeared for hearing on 7-10-23. Larson moved to allow Protest 2023-4 filed by Wild Rose upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. Adjustments were made to value on barn and shed. Value was changed to \$469,375.

Protest 2023-5 Wild Rose. Appeared for hearing 7-10-23. Larson moved to deny Protest 2023-5 filed by Wild Rose upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. No change was made to the value.

Protest 2023-6 Strohl. Appeared for hearing 7-10-23. Steckel moved to allow Protest 2023-6 filed by Strohl upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Larson. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. Changed made to buildings. Value was changed to \$18,220.00.

Protest 2023-7 Starr. Appeared for hearing 7-10-23. Steckel moved to deny Protest 2023-7 filed by Starr upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. No changes made to the value.

Protest 2023-8 Starr. Appeared for hearing 7-10-23. Steckel moved to allow Protest 2023-8 filed by Starr upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. Changes made to the building. Value was changed to \$11,600.

Protest 2023-9 Gideon. Appeared for hearing 7-11-23. Larson moved to deny Protest 2023-9 filed by Gideon upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Ruppel. Nays; none, absent; none, not voting; none. No change was made to the value.

There being no further business, the Board of Equalization adjourned.

ATTEST:

s/ David Larson, Chairman of the Loup
Board of Equalization

Jessica Ruzicka

Loup County Clerk