

BOARD OF EQUALIZATION PROCEEDINGS

Taylor, Nebraska

11:00 A.M.

July 13th, 2022

The Loup County Board of Equalization met pursuant to adjournment this 13th day of July, 2022 at 11:00 A.M. at the Loup County Courthouse in Taylor, Nebraska. Present were Commissioners Brown and Ruppel and County Clerk ex-officio Assessor Ruzicka. Chairman Brown 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 13, 2022 meeting was also affirmed by all members present. Chairman Brown 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 2022, 2022 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 2022-1 Hill. Did not appear. Brown moved to deny Protest 2022-1 filed by Hill upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-2 Grote. Appeared for Hearing 7/6/22. Brown moved to deny Protest 2022-1 filed by Grote upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-3 Hoppenstedt. Appeared for Hearing 7/6/22. Brown moved to deny Protest 2022-3 filed by Hoppenstedt upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-4 McIntyre. Did not appear. Brown moved to allow Protest 2022-4 filed by Epps upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. Adjustments were made to value based on quality and heating/cooling adjustment. Value was changed to \$105,535.

Protest 2022-5 Linale. Appeared for hearing 7-6-22. Brown moved to deny Protest 2022-5 filed by Linale upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-6 Linale. Appeared for hearing 7-6-22. Brown moved to deny Protest 2022-6 filed by Linale upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-6A Seymour. Did not appear. Brown moved to allow Protest 2022-6A filed by Seymour upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. Value was changed to \$13, 925.

Protest 2022-7 Riebschlager. Did not appear. Brown moved to deny Protest 2022-7 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-8 Riebschlager. Did not appear. Brown moved to deny Protest 2022-8 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-9 Riebschlager. Did not appear. Brown moved to deny Protest 2022-9 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-10 Riebschlager. Did not appear. Brown moved to deny Protest 2022-10 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel.

Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-11 Riebschlager. Did not appear. Brown moved to deny Protest 2022-11 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-12 Riebschlager. Did not appear. Brown moved to deny Protest 2022-12 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-13 Riebschlager. Did not appear. Brown moved to deny Protest 2022-13 filed by Riebschlager upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-14 Egger. Appeared for hearing 7-6-22. Brown moved to deny Protest 2022-7 filed by Egger upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-15 Jacobsen/Allen Appeared for hearing 7-6-22. Brown moved to deny Protest 2022-7 filed by Jacobsen/Allen upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

Protest 2022-16 Osborne. Did not appear. Brown moved to deny Protest 2022-16 filed by Osborne upon Appraiser Kaiser and Assessor Ruzicka's recommendation. 2nd by Ruppel. Roll call vote; yes; Brown and Ruppel. Nays; none absent; Ralls not voting; none. No change was made to the value.

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

ATTEST:

Jessica Ruzicka

s/ Donald Brown, Chairman of the Loup
Board of Equalization

Loup County Deputy Clerk