



# Merrick Board of Equalization Minutes



## **June 23, 2020**

The Merrick County Board of Equalization met Tuesday, June 23, 2020 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kucera, Yrkoski, Placke, Dexter, Weller, Kreachbaum, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Dexter, second Placke to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Dexter to approve the minutes of the June 9, 2020 as published. Roll Call: All Ayes.

**Public Hearing:** Moved Weller, second Dexter to open the public hearing at 9:01 a.m. to review the Permissive Exemptions sent back from the Department of Revenue for State Theater Foundation, Polk County Wildlife Club, Merrick Foundation, Merrick County Health & Fitness Center, Platte Peer Group, Merrick County Entertainment Corp. and a new application for Merrick Medical Center. Roll Call: All Ayes. The exemptions were returned by the Department of Revenue because they want more information as to why they feel they should be exempt. They have not been denied at this point said Assessor Myers. Myers recommended approval of all six of the exemptions and on the new application from Merrick Medical Center. Moved Kucera, second Dexter to close the hearing at 9:13 a.m. Roll Call: All Ayes.

Moved Yrkoski, second Weller to approve the new exemption application from Merrick Medical Center. Roll Call: All Ayes. Moved Kucera, second Dexter to approve the Permissive Exemptions sent back from the Department of Revenue for State Theater Foundation, Polk County Wildlife Club, Merrick Foundation, Merrick County Health & Fitness Center, Platte Peer Group, Merrick County Entertainment Corp. Roll Call: All Ayes.

**Delinquent taxes:** Moved Weller, second Yrkoski to approve and have the County Treasurer strike delinquent property taxes for Ottaca Acceptance Inc. for parcel 8426.01 for \$862.44, County General Inc. personal property ID 713 Schedule 581 for \$556.58, and Comdisco, Inc. personal property ID 343 Schedule 123 for \$7.46. Roll Call: All Ayes.

**Executive session:** Moved Placke, second Dexter to go into executive session at 9:24 a.m. to discuss strategy regarding pending litigation regarding TERC case 19A-0077 Donald A. Ritta and TERC case 19R-0077 Thomas G. Douglas. Roll Call: All Ayes. Moved Placke, second Dexter to go out of executive session at 9:42 a.m. Roll Call: All Ayes. Moved Kucera, second Weller to accept the confession of Judgment and have the County Attorney submit the Confession of Judgment to TERC. Roll Call: All Ayes.

**Assessment:** Assessor Myers presented a power point presentation to explain how the current assessment were done regarding the valuations. Myers said that a finished basement can raise a home's value. Myers went over State Statute 77-201 with the Board. Commercial and residential valuations have to be 92 to 100% and ag values at 69 to 75%. There are several chapters in the Department of Revenue regulations. Myers said that mass appraisal is the only way that all counties use to assess value on residential properties.

**Adjourn:** Moved Kucera, second Placke to adjourn at 10:11 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk