

BOARD OF EQUALIZATION MINUTES  
APRIL 13, 2021

The Sheridan County Board of Equalization met in regular session and by zoom at 9 A.M. on April 13, 2021. Zoom ID 3358213334 Passcode 625274. All members present along with Sindy Coburn, County Clerk, Renee Thies, County Treasurer, Richard Cross, Road Superintendent, and Tina Skinner, Assessor. Paul stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official county website and published in the Sheridan County Journal Star on April 7, 2021. Krotz made a motion to accept the agenda. Messersmith seconded the motion. All voted aye. Krotz made a motion to accept the minutes of 3-20-2021. Messersmith seconded the motion. All voted aye.

Assessor Skinner presented the board with two permissive exemption requests. Notice of hearing was published in the Sheridan County Journal Star. No public present.

Messersmith made a motion to approve a permissive exemption for Deer Haven Cemetery. Krotz seconded the motion. With a roll call vote all voted aye.

Skinner visited with the board about the request for White Clay Makerspace. The building is used for crafters to come in and make goods and then sell their product. Skinner has done a physical inspection of the building and has recommended a 88% exemption leaving the store portion as taxable. Krotz made a motion to concur with the assessor with a 88% exemption for White Clay Makerspace. Messersmith seconded the motion. With a roll call vote all voted aye.

Skinner brought three corrections to the board. Roger Rincker had sold his personal property in 2018 and it never got removed from his return. Krotz made a motion to approve the correction for Rincker deducting \$194.38. Messersmith seconded the motion. With a roll call vote all voted aye.

Harold Hardin had received a homestead exemption for 2018 but due to additional income being disclosed the State has now denied his exemption. Messersmith made a motion to accept the denial of homestead exemption by the State for Harold Hardin. Krotz seconded the motion. With a roll call vote all voted aye.

Harry Jo Sager had received a 40% homestead exemption for 2018 but due to additional income being disclosed the State has reduced it to a 20% exemption. Krotz made a motion to accept the reduction of homestead exemption by the State for Harry Jo Sager to 20%. Messersmith seconded the motion. With a roll call vote all voted aye.

Adjourn: 9:40 A.M.

Attest: Sindy Coburn, Clerk

Loren L Paul, Chairman