

## BOARD OF EQUALIZATION MINUTES

FEBRUARY 13, 2024

The Sheridan County Board of Equalization met in regular session and by Zoom (ID#93997918251 Passcode# 625274) at 9 A.M. on February 13, 2024. All members present along with County Clerk Sindy Coburn, Treasurer Renee Thies, Assessor Tina Skinner and Rod Norton.

Krotz 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 website.

Kling made a motion to accept the agenda. Messersmith seconded the motion. With a roll call vote all voted aye. Messersmith made a motion to approve the minutes of 1-23-24. Kling seconded the motion. With a roll call vote all voted aye.

James Whatley visited with the board about his property and value. Whatley claims that he has visited with the Assessors office and was not informed of the procedure to protest his value. Whatley stated that the Assessor has it valued as a finished home and it doesn't have stairs to the upstairs. Whatley is asking to be reimbursed or credited for taxes that he has paid for 2021-2023 since he had called and informed the Assessor.

Assessor Skinner explained that he needed to file a protest with the Board of Equalization. Skinner stated that she has since went and inspected the home and has decreased the value but the new value will be for the 2024 tax year. Skinner informed Whatley that if he was not happy with the new value that he would need to file a protest form with the County Clerk.

The board informed Whatley that they were unable to reimburse or credit him for taxes that he has already paid. Hopefully the new value of the property is acceptable but if not make sure and protest.

Skinner presented the board with 3 corrections for action.

Correction #185, 186 & 187 Shirley Stouffer-parcel was combined with her other property but then reactivated so being double taxed. Kling made a motion to approve the tax list corrections for Stouffer on Lot 7, Block 18 OT Rushville. Messersmith seconded the motion. With a roll call vote all voted aye.

Correction #188 & 189 Highland Bowling Club-TERC ordered a reversal of the Permissive Tax Exemption that had been granted. Messersmith made a motion to approve the tax list correction for Highland Bowling Club. Kling seconded the motion. With a roll call vote all voted aye.

Correction #190 & 191 Gordon Community Development Corporation-TERC ordered a reversal of the Permissive Tax Exemption that had been granted. Messersmith made a motion to approve the tax list correction for Gordon Community Development Corporation. Kling seconded the motion. With a roll call vote all voted aye.

No public comment.

Adjourn: 9:40 A.M.

Attest: Cindy L. Coburn, Clerk

James Krotz, Chairman