

## BOARD OF EQUALIZATION MINUTES

JUNE 18, 2024

The Sheridan County Board of Equalization met in regular session and by Zoom (ID#87981717732 Passcode# 625274) at 9 A.M. on June 18, 2024. All members present along with Clerk Sindy Coburn, Treasurer Renee Thies, Assessor Tina Skinner and Interim Road Superintendent 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 and published in the Sheridan County Journal Star on June 12, 2024.

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 6-11-2024. Kling seconded the motion. With a roll call vote all voted aye.

The board opened a hearing to discuss 66 permissive exemption requests. Present for the hearing were Carolyn Graham, representing the Rushville Senior Center and James Schramm, representing the Hay Springs Senior Center. Kling made a motion to accept the Assessors recommendation to approve the following Charitable Exemptions: Rushville Senior Citizens Org, Inc., Senior Citizens Ass'n Hay Springs, Sharing & Caring Neighbors, Inc., Gordon Masonic Temple & Benevolent Assoc., Gordon Senior Center Inc., Northwest Community Action and Region 1 Office of Human Development. Messersmith seconded the motion. With a roll call vote all voted aye.

Assessor Skinner presented 2 Educational Exemptions. Messersmith made a motion to accept the Assessor's recommendation to deny the Sheridan County Historical Preservation Corporation Inc,

due to not meeting the statutory requirements of an educational organization. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to approve the exemption for Hay Springs School-Community Foundation (Lister-Sage). Kling seconded the motion. With a roll call vote all voted aye.

Kling made a motion to approve the 5 partial Charitable Exemptions- American Legion Post #34, American Legion Post #161, American Legion Post #239, Van Buskirk Post #239 and Whiteclay Makerspace. Messersmith seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to approve the following Religious Exemptions- Berean Fundamental Church of Gordon, Bible Baptist Church of Gordon, Bingham Lutheran Church, 3-Bishop and Trustees of the Diocese of Nebraska Episcopal, Corp. of the Presiding Bishop of Church of Jesus Christ of LDS, Danish Lutheran Evangelical Church, Eagle Rock Christian Center, Extension Community Chapel, First Methodist Episcopal Church Rushville, First Methodist Episcopal Church Gordon, First Presbyterian Church of Gordon, Trustees of the First Presbyterian Church of Gordon, 2-Grace Evangelical Lutheran Church of Gordon, 5-Hands of Faith Ministries, Inc., 3-Hay Springs United Methodist Church, Immanuel Evangelical Lutheran Church, Jehovah's Witnesses, Lakeside Methodist Church, Methodist Church of Clinton, 2-Morse Memorial United Methodist Church, First Methodist Episcopal Church, Nebraska Conference Association of 7<sup>th</sup> Day Adventists, The NE Conference of the Wesleyan Church of America, Pleasant Point Community Church, Rock of Ages Evangelical Lutheran Church, 2- Rocky Mountain Yearly Meeting of Friends, Sacred Heart Church of Mirage Flats, St Columbkilles Catholic Church, St Mary's Church of Rushville

(Immaculate Conception), 2- St Leo's Catholic Church, St Paul Lutheran Church, St Paul's Evangelical Lutheran Congregation, 4-The Church of God, 2- Trustees of the First Presbyterian Church of Gordon and Zion Evangelical Lutheran Church of Hay Springs. Kling seconded the motion. With a roll call vote all voted aye.

Assessor Skinner presented the board with an over and under listing. Parcel ID#810019795 for Robbie & Shelly Beguin was over valued because 4 Steel Pressurized Tanks were already listed as personal property and the value needs removed from real estate.

Parcel ID#810115700 for Jefferey & Michele Housh was over valued due to the chicken coop being an Improvement on Leased Land and the correction of siding & roof cover on mobile home.

Parcel ID#810036004 for Curtis Nelson & Travis Johnson was over valued and needs corrected to a pole frame building.

Parcel ID#810160587 for Kenneth & Tiffany Graham was over valued and needs the siding corrected on the house and garage, building needs changed from stud frame to a pole frame, and land changed from 900's to 800's.

Kling made a motion to approve the Assessors recommendation to correct the above mentioned parcel ID's with corrections listed. Messersmith seconded the motion. With a roll call vote all voted aye.

Adjourn: 9:35 A.M.

Attest: Sindy L. Coburn, Clerk

James Krotz, Chairman