

Oshkosh, Nebraska  
July 13, 2020

The Garden County Commissioners convened as a Board of Equalization on July 13, 2020 at the Garden County Courthouse to hear the 2019 property valuation protests, reviewing and deciding protests filed pursuant to Sections 77-1502 to 77-1507.

Notice of the hearing was given in advance by publication in the Garden County News on July 8th. Notification was also mailed on July 2nd to all individuals filing a protest.

Chairman Krajewski acknowledged that the Open Meeting Laws are posted on the meeting room wall, as well as meeting guidelines.

Meeting was called to order at 9:02 a.m. by Krajewski, Chairman of the Board. The following members were present: Dixann Krajewski, David Dymak and Terry Krauter. Also present were: County Clerk, Mindy Kezar, Garden County Assessor, Janet Shaul and Marcus Milanuk, protester.

Chairman asked everyone present to identify themselves. Janet Shaul was sworn in by Kezar.

Motion made by Krauter, seconded by Dymak to approve the agenda and 2020 protest schedule. Roll call vote  
Yeas: Krajewski, Dymak, Krauter Nays: 0 Motion carried.

Chairman Krajewski asked if anyone has documents to be considered for the hearings.

Janet Shaul, Garden County Assessor has the following documents to be considered and made part of the record and on file in the Assessor's office.

- a. Nebraska Assessor's Reference Manual
- b. DOR Property Assessment Division Garden 2020 County Reports and Opinions
- c. Garden County Assessor's Office Policies and Procedures
- d. Garden County Assessor's Three-Year Plan of Assessment
- e. Garden County Appraisal Information

Assessor certified to the County Board of Equalization, that a copy of that portion of the property record file which substantiates the calculations of the protested values on all Property Valuation Protests (Form 422s) is maintained in the assessor's office in electronic or paper form.

Marcus Milanuk was sworn in by Kezar.

Evidence was adduced on the following protest: 2020-1

#2020-1 filed by Marcus Milanuk: The Board of Equalization will make a determination and notify protester in writing of a decision on or before August 1, 2020.

Warren and Kelly Smith were sworn in by Kezar.

Evidence was adduced on the following protest: 2020-2

#2020-2 filed by Warren and Kelly Smith: The Board of Equalization will make a determination and notify protester in writing of a decision on or before August 1, 2020.

John and Rhonda Clay were not present for the hearing.

Evidence was adduced on the following protest: 2020-3

#2020-3 filed by John and Rhonda Clay: The Board of Equalization will make a determination and notify protester in writing of a decision on or before August 1, 2020.

Terry Jessen was sworn in by Kezar.

Evidence was adduced on the Form 425 Filed by Terry Jessen on behalf of Terry's Legacy LLC:

Form 425 (Report of Destroyed Real Property): Filed by Terry Jessen on behalf of Terry's Legacy LLC: The Board of Equalization will make a determination and notify protester in writing of a decision on or before August 1, 2020.

Evidence was adduced on the Form 425 Filed by Terry Jessen on behalf of Leo Jessen Wyobraska Inc:

Form 425 (Report of Destroyed Real Property): Filed by Terry Jessen on behalf of Leo Jessen Wyobraska Inc: The Board of Equalization will make a determination and notify protester in writing of a decision on or before August 1, 2020.

Protestors and Form 425 Filers will be notified by mail on or before August 1<sup>st</sup>, by statute 77-1502.

Motion made by Krauter, seconded by Krajewski to approve and sign the listing of values updated through the county board after the March 19<sup>th</sup> abstract deadline as per Statute 77-1315.01 and 77-1317. Roll call vote Yeas: Krauter, Krajewski, Dymak Nays: 0 Motion carried.

Motion made by Dymak, seconded by Krauter to approve and sign the 2020 Plan of Assessment for years 2021, 2022 and 2023. Roll call vote Yeas: Krauter, Dymak, Krajewski Nays: 0 Motion carried.

Motion was made by Dymak, seconded by Krauter to deny the Property Valuation Protest 2020-1, submitted by Marcus Milanuk. Roll call vote Yeas: Dymak, Krauter, Krajewski Nays: 0 Motion carried.

Motion was made by Dymak, seconded by Krauter to deny the Property Valuation Protest 2020-2, submitted by Kelly and Warren Smith. Roll call vote Yeas: Dymak, Krauter, Krajewski Nays: 0 Motion carried.

Motion was made by Dymak, seconded by Krauter to approve adjustment of depreciation on carport for Property Valuation Protest 2020-3, submitted by John and Rhonda Clay. Roll call vote Yeas: Dymak, Krauter, Krajewski Nays: 0 Motion carried.

Motion was made by Krauter, seconded by Krajewski to approve adjustment of depreciation on 3 grain bins for Report of Destroyed Real Property (Form 425), submitted by Terry Jessen on behalf of Terry's Legacy LLC. Roll call vote Yeas: Krauter, Krajewski, Dymak Nays: 0 Motion carried.

Motion was made by Dymak, seconded by Krauter to approve adjustment of depreciation on 1 grain bin for Report of Destroyed Real Property (Form 425), submitted by Terry Jessen on behalf of Wyobraska Inc. Roll call vote Yeas: Dymak, Krauter, Krajewski Nays: 0 Motion carried.

Protestors will be notified by mail on or before August 1<sup>st</sup>, by statute 77-1502.

Krajewski adjourned Board of Equalization Valuation Protest Hearing at 11:28 a.m.

These minutes have not been approved by governing board.

Mindy Kezar  
Garden County Clerk

