

GREGORY COUNTY BOARD OF EQUALIZATION PROCEEDINGS

The Gregory County Board of Equalization met Tuesday, April 14, 2020 at 9:00 a.m. in Burke with the following members present: Jeff Johnson, Myron Johnson, Kelsea Sutton (via telephone) and Bob Hausmann. Member absent: Jessie Biggins. Also, present: Julie Bartling, Auditor and Casey Burrus, Director of Equalization.

The oaths of office for the 2020 Board of Equalization were signed by the board members present.

Appeal #20-1: The Director of Equalization informed the Board that she reserved the first few minutes of the meeting for a property owner that is considering appealing the value of a new home structure on their property. The individual did not appear in person or by telephone, therefore, the appeal is not entered into the record.

Appeal #20-2: Lots 4-5-6 of Block 1; Lots 1-2 and Lots 4 thru 8 of Block 2; Lots 1 thru 12 of Block 6; Lots 5 thru 12 and Lots 14 thru 16 of Block 9; Lots 1 thru 4 of Block 16; All in Dixon Town (Ben Kolbe)

Mr. Kolbe appeared in person and stated that the lots were given to him, therefore, believes that they should not have an assessment placed on them. He does hay the lots to keep them cleaned up.

The Director of Equalization explained regardless of how the lots were acquired, a value should be placed upon them, as ag property is valued on production. The lots equate to 4.24 acres of ag property.

Appellant's Value: \$ 0

Local Board's Value: \$ 0

Assessor's

Recommended Value: \$ 5,187

Motion by Myron Johnson, second by Bob Hausmann to set the value of the properties at \$1,000 per acre (\$4,240). Members voting aye: Myron Johnson, Bob Hausmann and Jeff Johnson. Member voting naye – Kelsea Sutton; Member absent: Jessie Biggins. Motion carried.

Local Board Changes: The Board reviewed the following local boards' changes in valuations:

Appeal #20-3: Lots 9-10-11, Block 63, Original Town of Gregory (Janice Gruhn)

The appellant states that the value is too high in comparison to last year's value and the values of neighboring property.

Assessor's Value: \$89,313 (NA-D1-S)

Local Board's Value: \$85,760 (NA-D1-S)

Assessor's

Recommended Value: \$85,760 (NA-D1-S)

Appeal #20-4: Lots 11-12, Block 73, Original Town of Gregory (Robert & Sharon Petersen)
The appellants cite that they believe the property is valued too high in comparison to other similar properties.

Assessor's Value: \$22,322 (NA-D1-S)

Local Board's Value: \$17,840 (NA-D1-S)

**Assessor's
Recommended Value: \$17,840 (NA-D1-S)**

Appeal #20-5: E 80' of Lot 1; E 80' of Lot 2, Block 31, Original Town of Gregory (Robert & Sharon Petersen)

The appellants state that they believe the property is valued too high in comparison to other similar properties.

Assessor's Value: \$25,577 (NA-D1)

Local Board's Value: \$21,360 (NA-D1)

**Assessor's
Recommended Value: \$21,360 (NA-D1)**

Appeal #20-6: Lot 1; S1/2 of Lot 2, Parkside Acres Addn. to Gregory City (Brett & Tammy Oliver)

The appellants state that they believe the value is too high in comparison to other similar properties.

Assessor's Value: \$188,112 (NA-DC2)
\$ 36,575 (NA-D1-S)

Local Board's Value: \$174,165 (NA-DC2)
\$ 36,575 (NA-D1-S)

**Assessor's
Recommended Value: \$174,165 (NA-DC2)
\$ 36,575 (NA-D1-S)**

Appeal #20-7: Lots 5-6, Block 23, Original Town of Burke (Matthew & Lexi Lamp)

The appellants state that they believe their property is valued too high in comparison to the Current market.

Assessor's Value: \$157,108 (NA-D1-S)

Local Board's Value: \$140,000 (NA-D1-S)

**Assessor's
Recommended Value: \$140,000 (NA-D1-S)**

Motion by Bob Hausmann, second by Myron Johnson to approve the assessor's recommended values on Appeal #20-3, Appeal #20-4, Appeal #20-5, Appeal #20-6, and Appeal #20-7. All members present voted aye. Motion carried.

Appeal #20-8: S 32' of Lot 2; All of Lot 3, Block 2 of Gregory Heights Addn. to Gregory City (Ronald Kahler) Mr. Kahler appeared before the Board telephonically to present his appeal.

The appellant states that he has compared his property to others in the city and feels that the value is too high. The Director of Equalization explained the values of Mr. Kahler's property in comparison to the other properties mentioned in the appeal.

Appellant's Value: \$ 92,500 (Land & House)

Assessor's Value: \$112,306 (Land & House)

Local Board's Value: \$100,000 (Land & House)

Assessor's

Recommended Value: \$ 94,588 (House) \$ 5,412 (Lots)

Motion by Myron Johnson, second by Kelsea Sutton to set the values at the Local Board's and Assessor's Recommended Values. All members present voted aye. Motion carried.

Disabled Veteran/Spouse Exemptions: The Board was presented a listing of properties that have qualified for an exemption of value based upon the criteria for a disabled veteran or the surviving spouse of a disabled veteran. Motion by Myron Johnson, second by Bob Hausmann to approve the exemptions for the year 2020. All members present voted aye. Motion carried.

Renewable Resource Energy System Exemptions: The Board reviewed the exemption listing for properties that qualify for the Renewable Resource Energy System valuation reduction. Motion by Bob Hausmann, second by Kelsea Sutton to approve the exemptions for the year 2020. All members present voted aye. Motion carried.

Clerical Errors: The Director of Equalization presented a listing of clerical errors that require approval for correction. The errors include correction of acres, removal of buildings, ownership correction, classification changes, easement changes, and inundated farmlands. Motion by Myron Johnson, second by Bob Hausmann to approve the correction of the clerical errors. Motion carried.

Assessment Freeze Applications: The Director of Equalization reported that the applications for assessment freeze continue to come into the Treasurer's office for approval or denial. A report will be given at a later meeting as to the number of approved applications for the 2020 tax year.

Adjourn: Motion by Bob Hausmann, second by Kelsea Sutton to adjourn as a Board of Equalization and to convene as a Board of County Commissioners. All members present voted aye. Motion carried.

The Chair opened the meeting for discussion of revisions to Gregory County Resolution No. 03-24-20 (Addressing a Public Health Crisis). Attending in person were Amy Bartling Jacobsen, State's Attorney; Tim Drey, Sheriff; and Kerri Grim, Register of Deeds. Participating telephonically for the discussion were: Jenny Hansen, LaNeal Schonebaum, Carla Schmitz, Mark Green, Darcy Duerfeldt, and Scott Anshutz. There were possibly others who did not identify themselves.

Commissioner Kelsea Sutton took the lead on the discussion of amending the resolution to include hair and nail salons, barbershops, gyms, pool halls, massage therapy centers, and video lottery casinos into

the listing of establishments that are directed to close and cease operations during the COVID-19 pandemic crisis. The meeting was opened for public input.

Jenny Hansen asked for clarification on the closure of gyms and fitness centers, stating that she believes that such businesses help with the increased stress levels at this time.

Darcy Duerfeldt commented that her massage therapy center is only open for clients who require the massage as treatment for medical conditions.

The group discussed the possibility of limiting the number of people that should be in essential service establishments, such as grocery stores, and to urge parents not to take their children with them into businesses.

Scott Anshutz, Mayor of Gregory, commented that each of these types of businesses raise health concerns in the City of Gregory.

After discussion with the State's Attorney, the following amendments/revisions to Gregory County Resolution No. 03-24-20 was offered by Myron Johnson and seconded by Bob Hausmann:

11. **Effective at 12:00 AM on April 15, 2020**, all recreational facilities, public pools, health clubs, athletic facilities, **public and private gyms**, and theaters, including movie theaters and music or entertainment venues are directed to close and cease operations.

13. **Effective at 12:00 AM on April 15, 2020**, all arcades, bingo halls, bowling alleys, **pool halls, video lottery casino operations**, indoor climbing facilities, skating rinks, trampoline parks, **hair and nail salons, barbershops**, and other similar **personal hygiene**, recreational, or entertainment facilities are directed to close and cease operations.

BE IT FURTHER RESOLVED, the Commissioners advise that Gregory County citizens are safer at home. Residents of Gregory County are strongly encouraged to remain in their homes except for solitary and/or household outdoor activities for the promotion of physical and emotional well-being, and activities related to the provision of essential commodities and services.

- a. **Residents should limit visits to grocery and retail stores to once per week or use delivery services.**
- b. **Residents should participate in organized religious activities via remote options as available.**
- c. **When it is necessary for residents to visit grocery and/or retail stores, households should choose a designated shopper to do the shopping for the entire household in order to reduce the number of people in the store(s). Shoppers should remember to remain at least 6 feet away from others in the store.**
- d. **Whenever possible, residents should avoid taking any children still living at home with them on any essential shopping trips.**
- e. **Residents returning from extended trips or spending the winter in warmer climates should self-quarantine for 14 days upon their return.**

Upon call for vote: All members present voted aye. Motion carried.

Adjourn: Motion by Myron Johnson, second by Bob Hausmann to adjourn. All members present voted aye. Motion carried.

ATTEST: _____
Julie Bartling, Gregory Co. Auditor

Jeff Johnson, Chair