HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

May 28, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 28th day of May, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 22nd day of May, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the courthouse, delivered to each Commissioner, and kept current and available to the public at the Clerk's office. Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Absent; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs and County Clerk Brenda Klanecky.

Pledge of Allegiance

Chairman Hirschman also stated to those in attendance that a current, updated copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

<u>Changes After Abstract</u>-County Assessor, Neal Dethlefs met with the Board and explained after values were set, a mobile home that had been removed for 2024 didn't have the value removed and the other was a depreciation error. Urbanski made a motion to approve the changes after abstract and seconded by Hirschman. Roll Call: Rasmussen, Absent; Hirschman, Aye; and Urbanski, Aye.

Permissive Exemptions-Dannebrog Golf Course, St. Libory Gun Club and Royal Coachman Inc.-

Mr. Dethlefs received a phone call from the attorney for the Department of Revenue regarding the four cases Howard County has with TERC, they are dropping the case with the St. Libory Ball Association. The attorney suggested that the County re-open the permissive exemptions on the Dannebrog Golf Course, St. Libory Gun Club and the Royal Coachman Inc. and deny them. Mr. Dethlefs recommends that the County not go this route and wait to see how the TERC hearings are decided in June. Mr. Dethlefs has been in contact with the three entities listed above. Mr. Dethlefs and Kathy Hirschman plan to attend the hearings. No action taken.

Motion was made by Urbanski and seconded by Hirschman to adjourn the Board of Equalization meeting at 8:41 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 28th day of May, 2024.

Kathy Hirschman, Chairman Howard County Board of Equalization

Attest: Brenda Klanecky

Howard County Clerk