



Deuel County Board Minutes



Deuel County Commissioner Meeting

February 24, 2021

The Deuel County Commissioners met on the above date with the following officials present: Chairperson Steve Fischer, Commissioner William Klingman, Commissioner Jean Timm, had an excused absence due to medical appointments, County Attorney Jonathon Stellar, County Assessor Marica Schievelbein and County Clerk Polly Olson. The meeting, notice of which was posted on line, in the courthouse and the City of Chappell offices, was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to open meeting laws, posted at the entrance of the room. The agenda was approved upon motion of Commissioner Klingman, second of Commissioner Fischer. Timm, absent/excused, Fischer, aye, Klingman, aye.

Commissioner Timm was able to conference via cell phone.

The purpose of the meeting was to discuss the potential to appeal a TERC decision regarding the Miller Center, L.L.C. protest of 2017 valuation. Taxes had been paid in the amount of \$9,118.74. If the county does not appeal the decision within 30 days of January 27, 2021, a refund will be due the taxpayer when certification is formally received from the Nebraska Tax Equalization and Review Commission. If the county would lose an appeal, the cost could potentially be double what the amount of refund would be due. In reality, double standards could create more of an expense to the county due to legal fees. It appears the refund would be \$7,320.02, to be assessed to the COUNTY, CREEK VALLEY SCHOOL DISTRICT, ESU 13, WNCC, SOUTH PLATTE NRD, FIRE DISTRICT #1, CITY OF CHAPPELL and CHAPPELL AIRPORT AUTHORITY. Discussion ensued that the form 521 did not indicate the amount, reflected in the contract on lines 22,23 and 24. It was stated that the error should have been corrected immediately. In review of the document, no error was made, the transaction was exempt from documentary stamp tax, as in normal when a government entity is involved, a market value is indicated in box 14, as was in this case \$518,979.00. A question arose regarding a hardship to have those entities have to refund the amounts. Donald Wilson, (C.P.A. who conducts Deuel County audits) was contacted to inquire if the refund could be made from the inheritance fund. According to Mr. Wilson, this would be acceptable. County Attorney Stellar recommended that the appeal not be filed as the state had already issued an administrative order regarding the procedures that the County has authority to provide and the Tax Equalization and Review Commission has authority to provide. An appeal would be requesting that the administrative order be nullified. No action was taken due to lack of a motion.

There being no further business, the board adjourned at 9:35 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, March 2, 2021.

Attest: _____

Deuel County Clerk, Polly L. Olson