

# **FEBRUARY 13, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met February 13, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 30, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the January 30, 2012 Minutes. Corman announced the 'Open Meetings Act Law' as posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs are present.

The Board of Equalization reconvened at 11:00 a.m.

**A motion was made by Brown and seconded by Combs to approve the Motor Vehicle Exemption application submitted by Mid Nebraska Individual Services Inc. for a 2003 Ford Van used for the express purposes of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements and for personal shopping. Corman, Brown and Combs voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Brown to approve the Motor Vehicle Exemption application submitted by Good Samaritan Society of Superior for a 1996 Ford 35C van used to transport residents of our facilities to appointments or on outings for their enjoyment, also used for hauling equipment at times. Corman, Brown and Combs voted Aye, 0 voted Nay. Motion carried.**

There being no further business, Chairman Corman recessed the Board of Equalization meeting at 11:11 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

# **MARCH 26, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met March 26, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 13, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the February 13, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 11:30 a.m.

Vicki Ensign, County Treasurer met with the Board for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. 3 applications were received and approved by Ensign.

**A motion was made by Brown and seconded by Combs to approve an application by Brodstone Memorial Hospital for 2- 2002 Chevrolet Impalas used for Home Health Nurse, Nurses Assistants, Physical Therapy, Etc. to use to go to patient homes to give care. Provide a variety of outpatient and inpatient medical services to those in need of medical care. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Corman to approve an application by the Good Samaritan Society-Superior for a 2004 Ford pickup used to transport equipment to and from storage. Move lawn care equipment and other items between buildings and also to run errands. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Brown and seconded by Combs to approve an application for Exemption by Mid Nebraska Individual Services for a 2012 Dodge Caravan used for the express purposes of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements and for personal shopping or meals out. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

It was announced that April 23, 2012 will be the Hearing for all organizations applying for tax exemptions to be heard by the Board of Equalization.

Susan Rogers, County Assessor met with the Board to request the Board to approve a tax list correction for the City of Superior. The property is now owned by a government entity, which is tax exempt. The amount of the correction is \$118.20. The property is located at 135 E. 4<sup>th</sup> Street, Superior, Nebraska. **A motion was made by**

**Combs and seconded by Brown to approve the Tax List Correction for the City of Superior in the amount of \$118.20. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Ensign discussed with the Board about two different grain bins which are improvements on leased land for delinquent taxes in 2006 & 2007. The bins were involved in a bankruptcy. Ensign wanted to know what the Board would like to do with the delinquent taxes and who should be responsible for them. The Board asked Ensign to find out what the current owners were told at the sale for back taxes. No decision was made.

Chairman Corman recessed the Board of Equalization meeting at 11:50 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

# APRIL 23, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 23, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 26, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the March 23, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 10:45 a.m.

County Assessor, Susan Rogers met with the Board to discuss the list of properties for valuation corrections. The corrections are due to posting in the CAMA program which has the Marshal Swift costing and the roll over into the MIPS program for taxes. The problems were due to old coding numbers not transferring. The issues were discovered after the March 19, 2012 deadline. The total amount of valuation that is reflected is 86,625.00. A total of 14 properties were affected. **A motion was made by Brown and seconded by Combs to approve the list of property valuations due to clerical errors. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

The Board discussed with Rogers the TERC Hearing held last week. Rogers reported the hearing went much better than last time. Rogers noted the protest was on the 2010 tax year's value and not on the 2011 tax year's value. The time frame was past to protest the 2011 values. Rogers noted she will be going out to view farm ground to check for tape irrigation systems as these are not visible by GPS. Rogers requested the use of a vehicle. Discussion was held regarding the gas for the vehicle. It was determined to charge it at C&M in Nelson.

A hearing was held at 11:00 a.m. to hear any comments regarding the Tax Exempt Status for the 2012 Tax Year. A list of applications was received by the County Assessor and a list is available. Rogers reviewed with the Board each application.

**A motion was made by Combs and seconded by Corman to deny the application for the Nelson VFW due to being disbanded. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Brown and seconded by Combs to approve the applications submitted for Tax Exempt Status by Qualifying Organizations as listed below. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

- 1. B.P.O. Elks Lodge #2197-Parcel #403.00 & 404.00, Part of Lot 17 & all of Lot 18, Part of Lot 19 & all of Lots 20 & 21, Block 45, Original Town of Superior.**
- 2. Bethany Lutheran Church-Parcel #2341.00, Part of the NW1/4 of the NW1/4 & Part of Lot 1, 1<sup>st</sup> Addition to Ruskin.**
- 3. Brodstone Memorial Hospital-Parcel #'s 1165.00, 1166.00, 1168.00, 1169.00, 1170.00 & 1171.00, Part of Lots 2 & 3 and Part Lot 4, Block 6, all of Block 7 and all of Lots 1 & 3 and Part of Lot 2, Block 8 and Parts of vacated Montana Street and Washington Street, Superior, NE and Wheeler's Sub of Outlots 18-21 & Part of Lots 9, 10 & 11, Block 48, Nelson, NE**
- 4. Brodstone Memorial Hospital-Parcel #1172.00, Lot 4, Block 8, Hunter's 1<sup>st</sup> Addition, Superior, NE**
- 5. Church of Christ, Superior-Parcel #582.00 & 663.00, Lot 9 & Part of Lots 10, 11 & 12, Block 19 & Lot 5, Block 29, East Superior, Superior, NE**
- 6. Church of Christ, Nelson-Parcel #1642.00, Lots 13, 14 & 15, Block 3, Storer's Park Addition to Nelson, NE**
- 7. Church of the Nazarene-Parcel #480.00, 483.00 & 725.00, Lots 3 & 4, Block 4; Lots 9, 10, 11 & 12, Block 4; S1/2 of Lots 5 & 6, Block 35, East Superior, Superior, NE**
- 8. Eran Geran Post #187 American Legion- Parcel #4440.00, 1298.00, 1300.05 & 1307.02, Part of SW1/4 24-1-7; Tract 4 Annex Part W1/2E1/2NW1/4 25-1-7 and Tract 2 Annex Part SW1/4 24-1-7**

9. First Baptist Church of Superior- Parcel #91.00 & 147.00, Lots 8 & 9 and N1/2 Lot 10, Block 12 and Lots 13, 14, 15, 16, 17 & 18, Block 19, Original Town Superior, NE
10. First Community Church, Parcel #2498.00, Lot 7, Block 12 and Lots 8, 9 & 10, Block 2, Original Town of Oak, NE
11. First Methodist Church- Parcel #260.00 & 113.00, Lots 10, 11 & 12 Block 31, Original Town of Superior and Part of Lots 6 & 7, Block 1, Lesh's Subdivision of Superior.
12. First United Presbyterian Church, Parcel #159.00, Lots 1-6, Block 21, Original Town of Superior.
13. Fraternal Order of Eagles #3101-Parcel #389.00 & #390.00, Part of Lots 21 thru 25, Block 44, Original Town of Superior.
14. Grace Community Evangelical Free Church of Superior-Parcel #128.00, #261.00 & #261.01, Lots 1 & 2, East ½ of Lots 5&6, Part of Lot 3, Block 32, Original Town of Superior.
15. Head Start & Family Development Program Inc.-Parcel #221.00 & #341.00, Lot 15, Part of Lots 13 & 14, Block 27, Original Town of Superior and Part of Lot 3, Block 38, Original Town of Superior.
16. Kent Kailey Post #45 American Legion-Parcel #1868.00, Lots 8, 9 & 10, Block 11, Original Town of Lawrence.
17. Living Faith Fellowship Inc,-Parcel #323.00, #475.00 & #324.00, Part of Lot 9 & all of Lots 10 & 11, Block 37, Original Town of Superior and Lot 10 except West 3' of Block 3, East Superior.
18. Mid-Nebraska Foundation, Inc.-Parcel #386.00 & #407.00, South 23' of Lots 11 & 12, Block 44, Original Town of Superior and Part of Lots 1 & 2, Block 46, Original Town of Superior.
19. Nelson Community Church of Christ-Parcel #1642.00, Lots 13, 14 & 15, Block 3, Storer's Park Addition to Nelson.
20. Nelson Lodge #77 AF&AM-Parcel #1463.00, Lots 3 & 4, Block 24, Original Town of Nelson.
21. Our Redeemer Evangelical Lutheran Church-Parcel #143.00, Lot 6 & part of Lot 5, Block 19, Original Town of Superior.
22. Sacred Heart Church Inc.-Parcel #1835.00, 1841.00 & 1998.00, Lots 1 thru 6, Part of Lot 13, Block 7, All of Block 8, Original Town of Lawrence and Pt of SE1/4 ,19-4-8.
23. Sacred Heart Church of Nelson-Parcel #1320.00, Lots 1, 2,3,10,11 & 12, Block 1, Original Town of Nelson.
24. Salem Lutheran Church Inc.-Parcel #4866.00, Part of the NW1/4 of 24-2-7.
25. Simic Recreation Association-Parcel 581.00, Part of Lot 7 & all of Lot 8, Block 19, East Superior.
26. St. Josephs Church of Superior-Parcel #810.00, Part of Lots 1,2 &3, Block 5, North Superior.
27. St. Mark's Lutheran Church-Parcel #2334.00, Lots 12 & 13 and Part of Lot 14, Ruskin 1<sup>st</sup> Addition, Outlots 1.
28. St. Paul's Lutheran Church-Parcel #2098.00, #2099.00 & #2100.01, SW1/4 of Lot 7 & all of Lots 8,9,10,11,12&13, Original Town of Hardy.
29. St. Stephens Church Inc.-Parcel #5820.00 & #5828.00, Part of SW1/4 5-3-8 & Part of SE1/4 6-3-8.
30. Superior Community Corporation-Parcel #225.00, Lots 1,2,3,4,&5, Block 28, Original Town of Superior.
31. Superior Lodge #121 AF&AM-Parcel #304.00, E.35' of Lots 10, 11 & 12, Block 36, Original Town of Superior.
32. The Centennial Lutheran Church U.A.C.-Parcel #988.00, N30' of Lot 4 & all of Lots 1, 2 & 3, Block 26, North Superior.
33. Union Church of Hardy-Parcel #2093.00, Lots 7, 8 & 9, Block 8, Original Town of Hardy.
34. Veterans of Foreign Wars-Parcel #1063.00 & #1064.00, Lots 43 & 44, Lots 45 & N.40' Lot 46, South Superior.

A motion was made by Brown and seconded by Combs to temporarily deny the application by Prayer Center-Parcel #1543.00 & #1595.00, Lots 7, 8 & 9, Block 41, Original Town of Nelson and Lots 1,2,3,4,7,8,9,10 & Part of Lot 3 & 11, Block 47, Wheelers Sub of Outlots 18-21, Nelson as more information is needed. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Discussion was held regarding the bidding for Contract Appraisal Services for Lawrence & Nelson. No date is set at this time.

Vicki Ensign, County Treasurer was present for the hearing for the Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations.

**A motion was made by Brown and seconded by Combs to approve an application by the Good Samaritan Society-Superior for a 2005 Chevrolet Minivan used to transport residents of Victorian Legacy Assisted Living to appointments, run errands for Assisted Living and occasionally used to transport staff to workshops. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Corman to approve an application for Exemption by Mid Nebraska Individual Services for a 2005 Ford Freestar Van used for the express purpose of transporting clients to medical appointments, to and from their homes to the training area and outings and also to supervise clients in job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 11:35 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# **MAY 21, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met May 21, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 23, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the April 23, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting. Also present is Susan Rogers, County Assessor and Timothy S. Schmidt, County Attorney.

The Board of Equalization reconvened at 10:55 a.m.

**A motion was made by Brown and seconded by Combs to approve an application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations by Midland Area Agency on Aging for a 2012 Dodge Sport Van used for the express purpose of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Brown and seconded by Combs to approve an application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations by Brodstone Memorial Hospital for 2- 2002 Chevrolet Impalas used for Home Health Nurse, Nurses Assistants, Physical Therapy, Etc. to use to go to patient homes to give care. Provide a variety of outpatient and inpatient medical services to those in need of medical care. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Rogers reported the 2012 Level of Value for Nuckolls County. The Residential Assessment Ratio is 97% and the Agricultural Land Assessment Ratio is 72%. There is not enough information available for Commercial Property. Notice of valuation changes have been sent out to real estate property owners. Protest Hearings are set for June 18<sup>th</sup> & 25<sup>th</sup> and also July 23<sup>rd</sup>.

At 11:00 a.m. Ron Hasley, Vicki Hasley and Tiffany Hasley were present for the Board Hearing regarding the Prayer Center's request for Tax Exemption on Property ID#1543 & 1595. The Hasley's are the Officers for the Prayer Center. The Board of Equalization requested additional information to determine if exempt status should be issued for the Prayer Center located at 150 W. 8<sup>th</sup> Street, Nelson, Nebraska. A list of questions was submitted to the Chairman for the Prayer Center in advance of the meeting. Hasley noted the questions were reviewed by the attorney John Hahn for the Prayer Center. Hasley submitted the following documents for Exhibits. Exhibit 1 is a copy of the Exemption Application in Gage County showing approval for the Prayer Center located in Beatrice, Nebraska, the same activities in Gage County as in Nuckolls County. Exhibit #2 is a list of activities the Prayer Center is used for. It was noted the garden plot is used to grow produce to give away or use for residents. Exhibit #3 is a page printed from Google showing Prayer Center Rosepoint, Nelson, Nebraska as a Religious Organization. Exhibit #4 is a listing from [www.yellowpages.com](http://www.yellowpages.com) listing Prayer Center Rosepoint as a Nelson Church. Exhibit #5 is a copy of REG-40-005 Educational, Religious, Charitable and Cemetery Property Tax Exemptions from The Nebraska State Statutes, showing 005.01C, 005.04D & 005.05B was highlighted as pertaining to the Prayer Center in Nelson. Exhibit #6 Memorandum of Law from John C. Hahn regarding Ron Hasley and the requirement for Real Estate Tax Exemption.

Comments were made regarding the need to have a 501(c)(3) requirement, Hasley referred to the Memorandum in Exhibit #6 from attorney John Hahn. Hasley noted that Regulation 40-005 was discussed by his attorney for Educational, Religious, Charitable and Cemetery Property Tax Exemptions. Commissioner Brown questioned 005.04D which refers to bingo on the premises. Hasley noted they have plans to do this activity in the future. Regulation 005.05B was highlighted which refers to operating a residential facility for low-income persons which only nominal amounts are charged for rent or no rent is charged depending on the residents ability to pay. Hasley noted that his attorney, Hahn noted this is irrelevant. Hasley commented that the County is assuming there is permanent housing which is not the case. They provide temporary and transitional housing. No rent is

charged, everything is done by donation. They have not ever had anyone living there that has had the ability to pay.

Chairman Corman inquired if the County has ever been allowed access to the property. Hasley noted in Gage County they did not need access to determine exempt status. Mr. Hasley noted his "Full Advisory Board" will meet in June and he will bring this to them to decide on. Hasley noted there are issues with allowing Mr. Stanard access and he testified he is not a part of the decision making process which determines exemption status. Mr. Hasley recommended to have a 3<sup>rd</sup> party who is neutral be allowed access. TERC is the best way to handle the process. Hasley requested to have an application submitted to the advisory board of the Prayer Center before access is allowed. The County Board of Equalization and County Assessor, Susan Rogers is requesting an on-site inspection to determine proof of activities that are being done at the Nelson site that would qualify the Prayer Center for Exempt Status. Discussion was held regarding what activities the Prayer Center is currently doing and what they intend to do. Exhibit #6, the Memorandum states exemption status can not be given on what is intended to do in the future, but what is currently being done. Hasley noted the list of activities are being held and will continue to be held. County Attorney, Schmidt noted the Board and Assessor will need access today as a determination will need to be done by June 1, 2012. The Board of Equalization will not be meeting again until after June 1, 2012. Schmidt asked Hasley if the Board and Rogers could do a on-site inspection today. Hasley said no. **A motion was then made by Brown and seconded by Corman to deny the Prayer Center Exemption Status. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

With no other business, Chairman Corman recessed the Board of Equalization meeting at 11:32 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk



# **JUNE 18, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met June 18, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 21, 2012 Board of Commissioners Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the May 21, 2012 Minutes. Corman announced the 'Open Meetings Act Law' as posted in Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs are present. Chuck Mittan, Superior Express is present.

The Board of Equalization reconvened at 9:58 a.m. for Property Protest Hearings. Darrel Stanard, Nuckolls County Appraiser was present to represent the county. Also present was Susan Rogers, County Assessor and Jackie L Kassebaum, County Clerk.

Protestor Angela M. Maudlin was present for his hearing at 10:00 a.m. Her protest #2012-01 (Lot 3, Block 47, Original Town of Superior) was read into the record by Chairman Corman. Angela Maudlin is requesting the land value increase from \$850.00 to \$2,000.00 and the building value increase from \$2,065.00 to \$50,000.00. Angela stated they purchased the home and it was completely full of black mold and had to gut the entire house. They have since replaced the whole inside, new wiring, plumbing, new roof, siding, trim, etc. It is totally brand new inside and out. Standard asked a few questions, Rogers had no comments. Maudlin stated they are trying to sell the property. The Board requested to do an on-site inspection today. A decision will be made at a later time.

Protestor Michael Pearce was present for his hearing at 10:15 a.m. His protest #2011-02 (Lot 7, Block 15, Original Town of Superior) was read into the record by Chairman Corman. Pearce noted that the land value be lowered from \$1,060.00 to \$1,000.00 and the building value be lowered from \$70,440.00 to \$45,000.00 as some of the units are not rentable due to remodeling. Pearce presented some photos to show the condition of the rooms. Standard asked some questions. Rogers had no comment. The Board asked to do an on-site inspection today. A decision will be made at a later time.

Protestors Elwin & Madaline Dunbar were both present for their hearing at 10:30 a.m. Their protest #2012-03 (NE ¼ of Section 15, T2N-R5W, Garfield Precinct) was read into the record by Chairman Corman. The protestors are requesting the land value stay the same and the building value be lowered from \$54,200 to \$30,000 as the taxes are too high already. Elwin gave the Board some comparison homes and what their values are. Stanard asked some questions from the Dunbar's. Rogers did not comment. The Board asked to do an on-site inspection. They will do the inspection next Monday. A decision will be made at a later time.

Chairman Corman recessed the Board of Equalization meeting at 10:47 a.m. to do on-site inspections and will reconvene, Monday, June 25, 2012 at 10:00 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# **JUNE 25, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met June 25, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 18, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the June 18, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

**A motion was made by Combs and seconded by Brown to approve an application by Brodstone Memorial Hospital for 1991 Chevrolet GC1 Pickup used for transporting hospital supplies. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Brown and seconded by Combs to approve an application for Exemption by Mid Nebraska Individual Services for a 2006 Ford Freestar Van and a 2008 Ford Focus used for the express purposes of transporting clients to medical appointments, to and from their homes to the training area, outing and also to transport clients to job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**County Assessor, Susan Rogers submitted her 3 Year Plan of Assessment for Nuckolls County to the County Board of Equalization for review as required by section 77-1311.02 as amended by 2005 Neb. Laws LB263, Section 9 and LB 334, section 64.**

Chairman Corman recessed at 10:12 a.m. to do 'On-Site' Inspection for Protest #2012-03.

Chairman Corman reconvened at 12:15 p.m. to make the determinations to protest #'s 01, 02, 03 & 04.

Protestor Rebecca Stout was not present for her hearing at 10:15 a.m. Her protest #2012-04 (Lot 4, Block 42, Original Town of Superior) was read into the record. Protestor Stout requested to have her protest cancelled. County Assessor Rogers recommends No Change in Valuation. **A motion was made by Brown and seconded by Combs to accept the County Assessor's recommendation of No Change in Valuation. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Protest #2012-01 (Angela M. Maudlin), Lot 3, Block 47, Original Town Superior. Appraiser Stanard noted he pulled some comparable homes and then did an on site inspection. He noted the property in not complete. Stanard recommends the valuation be adjusted to reflect the condition of the home from fair to good and noted the property will be put on for pickup work in 2013. The County Assessor also recommends a change in valuation and will put on the list for pickup work next year. A motion by Combs and seconded by Corman to accept the County Assessor's recommendation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

**Protest #2012-02 (Michael Pearce), Lot 7, Block 15, Original Town Superior. Appraiser Stanard did an on site inspection and noted that 3 units are not rentable out of 8 total units. Stanard used the income approach to determine valuation. He also noted the property will need to be put on the pickup list for 2013 to see if the units have been repaired. County Assessor Rogers recommends the income approach to determine valuation and a reduction in valuation due to 3 units not being rentable. A motion by Brown and seconded by Corman to accept the County Assessor's recommendation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

**Protest #2012-03 (Elwin & Madaline Dunbar), Part of the SE1/4 of the NE1/4 of Section 15-T2N-R5W, (Misc. tract in Ruskin). Protestors had submitted a list of comparables and Appraiser Stanard pulled those comparables and reviewed them with the Board. Stanard recommends adjusting the valuation to account for settling of the home. After an 'On-Site Inspection', the County Assessor recommends a**

**change in valuation due to some structural problems. A motion by Brown and seconded by Combs to accept the County Assessor's recommendation a change in valuation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

With no other business, Chairman Corman recessed the Board of Equalization meeting at 12:40 p.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

# **JULY 23, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 23, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 25, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the June 25, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

Susan Rogers, County Assessor and Darrell Stanard, Stanard Appraisal Services were present for the Board of Equalization Protest Hearings for Property Valuation Protests. Also present was Jackie L. Kassebaum, County Clerk.

Protestor Ron Hasley appeared at 10:00 for the hearing at 10:00 a.m. also present for support of Ron Hasley is Vicki Hasley and Tiffany Hasley. Also present for support of the County Board is County Attorney Timothy S. Schmidt. The Protest #2012-05 (Lots 1, 2,3,4,7,8,9,10, N.30' Lots 5 & 11, Block 47, Wheeler's Sub of Outlots 18-21, Original Town of Nelson) was read into the record. Hasley commented he purchased the property for \$4,500.00 at a nationally advertized auction. Hasley requested which approach was used in determining the value. Stanard noted the cost approach was used. Hasley noted he pulled records from TERC to determine a 3 year study of sales in Nuckolls County and determined that 5 of 14 were sold for \$5,000.00 or less and the average sale was \$20,000.00 The cost approach being most arbitrary. Depreciation should be factored in as it was built in 1960. Hasley noted no business wants to come to Nuckolls County and feels the most accurate approach would be sales. Stanard requested to have the Board, Stanard and Assessor Rogers allowed entry into the building. Hasley did not respond, Stanard noted they needed to check if wiring, etc has been removed. Hasley noted no changes have been made since the day of the auction. No building permits have been issued and no improvements have been made. Hasley does not believe an inspection is necessary. The Church Council refuses the County accesses to the building. Assessor Rogers asked Hasley if they are still receiving mail at 123 N. 3<sup>rd</sup> Street in Beatrice. Hasley responded yes. Rogers submitted a letter that had been sent certified mail which had been returned as unclaimed as Exhibit #1. The Board will take this under consideration.

Protestor Ron Hasley appeared at 10:00 for the hearing at 10:00 a.m. also present for support of Ron Hasley is Vicki Hasley & Tiffany Hasley. Also present for support of the County Board is County Attorney Timothy S. Schmidt. The Protest #2012-06 (Lots 7, 8 & 9 Block 41, Original Town of Nelson), was read into the record. Ron Hasley noted the lot is used for a garden. Noted the lot is not equal to others. The Board will take this under consideration and make their decision at a later time.

Protestor Jerry Karmazin was not present for his hearing at 10:15 a.m. His protest #2012-07 (North 20' of Lot 1, Block 2, Mt. Clare) was read into the record. Karmazin requested to have the building value changed to 0.00 as there are no bins on this site anymore. Assessor Rogers verified that there are no bins on this location. Rogers recommends a \$0.00 value as there are no buildings at this location. **A motion was made by Combs and seconded by Brown to accept the County Assessor's recommendation of lowering the value of the building to \$0.00 valuation. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Protestors Michael & Stacey Burns were both present for their hearing at 10:30 a.m. Their protest #2012-08 (N. 67' of E. 150' of South half of Lots 10, 11 & 12, Block 31, Original Town of Nelson) was read into the record. The Burns are requested to have the building value decreased due to upkeep and damage to the home. An Appraisal was submitted for evidence. The Burns noted several issues with the home's interior and exterior. The Board has requested an on-site inspection of the property and arrangements are made for later. A determination will be made at a later time.

Protestor Donald Kottmeyer is present for his hearing at 10:45 a.m. His protest #2012-09 (W1/2 of NE1/4 of Section 35-T1N-R6W) was read into the record. Kottmeyer believes the value should be reduced by 35%. Kottmeyer noted the neighbor to the North has removed a lot of vegetation which allows for flooding on his land. He also noted the neighbor has a reuse pit which is within 268 ft of his drinking well. Kottmeyer noted the County has been spending a lot of taxpayer's money lately. The County needs to help out with taxes. Assessor Rogers noted the Ag land values are driven by a 3 year study of recent sales. The price per acre keeps going up. She will look @ land classification to see if there is a change needed. The Board determined they will take this under advisement and make their determination at a later time.

Protestors Richard & Lorraine Wroughton were present for their hearing at 11:00 a.m. Their protest #2012-10 (Pt of W1/2 of SW1/4 of Section 23, T4N-R7W) was read into the record. The Protestors commented they are being taxed on 1.54 acres and own only 1.37 acres according to the survey by Olsson Associates. A copy of the survey has been submitted as evidence. Assessor Rogers had done a check on FSA Maps and GIS and would propose to change the taxable acres to 1.39733 which is removing a State ROW to a different parcel #. **A motion was made by Brown and seconded by Combs to accept the County Assessor's recommendation of a change in acres to 1.39733 from 1.54 acres. Corman, Brown and Combs all voted Aye, 0 voted Nye. Motion carried.**

The Board heard the following Motor Vehicle Exemption Applications from qualifying organizations.

**A motion was made by Brown and seconded by Combs to approve the Motor Vehicle Exemption application submitted by Mid Nebraska Individual Services Inc. for a 2002 Ford Winstar Van used for the express purpose of transportation for clients to medical appointments to and from their homes to the training area and /or job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nye. Motion carried.**

**A motion was made by Combs and seconded by Corman to approve the Motor Vehicle Exemption application submitted by Brodstone Memorial Hospital for a 2003 Ford Taurus used for traveling to clinics, transporting medical supplies and employee education travel. Corman, Brown and Combs all voted Aye, 0 voted Nye. Motion carried.**

Protestors Todd & Laura Himmelberg were both present for their hearing at 11:30 a.m. Their protest #2012-11 (Lots 6 & 7, Block 11, Original Town to Lawrence) was read into the record. The protestors were concerned how the County came up with a value of \$89,045.00 for the building. They tried to find other buildings of like type structures and could not. Appraiser Stanard addressed the design and structure of the building. It was noted the building is mostly storage and to service vehicles. The second floor is storage also. Stanard requested to allow the Board, the Assessor and himself an interior inspection of the building. Arrangements were made. The Board will take this under consideration and after an on-site inspection will make their determination.

Protestor NE Colorado Cellular Inc. was not present for this hearing. The protest #2012-12 (Part of the NE1/4 of SW1/4 of Section 26, T3N-R7W) was read into the record. The protestor's are requesting a \$0.00 valuation as all land and buildings are now being reported to the state and will be centrally assessed for 2012. Assessor Rogers verified with the NE Department of Revenue that they are on the Special Assessments with the State. Rogers would recommend a change in value to \$0.00 for both land and buildings. **A motion was made by Combs and seconded by Corman to accept the County Assessors recommendation. Corman, Brown and Combs all voted Aye, 0 voted Nye. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 11:57 a.m. for lunch and to do on-site inspections. Chairman Corman reconvened the meeting at 2:30 a.m.

**Protest #2012-05 (Ron Hasley, President for the Prayer Center), Lots 1, 2,3, 4,7, 8, 9, 10 & North 30' of Lots 5 & 11, Block 47, Wheeler's Sub of Outlots 18-21 to Nelson. The County Assessor recommends No Change in Valuation. She was not able to do an inspection of the property and has not received any additional information. Appraiser Stanard concurred with this determination. A motion by Combs and**

**seconded by Corman to accept the County Assessor's recommendation No Change in Valuation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

**Protest #2012-06 (Ron Hasley, President for the Prayer Center), Lots 7, 8, & 9, Block 41, Original Town of Nelson. The County Assessor recommends No Change in Valuation. The vacant lot is with in value in accordance with others. Appraiser Stanard agrees. A motion by Brown and seconded by Combs to accept the County Assessor's recommendation No Change in Valuation. Corman, Brown & Combs, all voted aye, 0 voted nay. Motion carried.**

**Protest #2012-08 (Michael & Stacey Burns) N. 67' of E. 150' of South half of Lots 10, 11 & 12, Block 31, Original Town of Nelson. After an onsite inspection, Appraiser Stanard noted, due to deferred maintenance, recommends a change. The condition is badly worn but still in good condition. He recommends a change to 22,295.00 for total value. Assessor Rogers agrees with Stanard, it warrants a reduction in value. A motion was made by Combs and seconded by Corman to accept the County Assessor's recommendation. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Protest #2012-09 (Donald Kottmeyer) W1/2 of NE1/4 of Section 35, T1N-R6W. Assessor Rogers verified acreages to the 2009 GIS and would recommend no change in value. A motion was made by Corman and seconded by Brown to accept the County Assessor's recommendation of no change. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Protest #2012-11 (Todd & Laura Himmelberg) Lots 6 & 7, Block 11, Original Town of Lawrence. After an onsite inspection, Appraiser Stanard noted some depreciation in the 1<sup>st</sup> floor as it shows the original condition and 2<sup>nd</sup> floor is only finished in particle board. Noted there is a exercise room which is finished. Stanard noted the outside sheeting is just cameo to the original building. Stanard recommends a reduction in valuation to the building. Assessor Rogers agreed with Stanard and recommends a reduction in value. A motion was made by Brown and seconded by Corman to accept the County Assessors recommendation of a reduction in value. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 2:45 p.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# **AUGUST 20, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met August 20, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 23, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the July 23, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 10:59 a.m.

Present for the Public Hearing to address the request by Superior Historic Re-Development Inc. for Tax Exempt Status, is Steve Fox, President. Also present is Susan Rogers, County Assessor. Chairman Corman requested comments from Rogers. Rogers noted they have visited the former City Auditorium and have taken measurements and all the paperwork seems to be in order. Rogers also noted, it is changing from one tax exempt organization to another tax exempt organization and would not change valuation. It was noted that the Superior Historic Re-Development Inc. has been a tax exempt organization since 1999 on the 5013C form as filed with the state. Fox noted Tim Schmidt is working on getting the paperwork filed to be tax exempt with the IRS. **A motion was made by Combs and seconded by Corman to approve the request for Tax Exempt Status for the Superior Historic Re-Development Inc. located at 213 E. 3<sup>rd</sup> St, Superior NE 68978 also known as Lots 12 through 18, Block 30, Original Town of Superior, Nuckolls County, Nebraska. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Rogers submitted a list of Cemetery Properties in Nuckolls County for review by the Board of Equalization. Rogers certified that she has reviewed the ownership and use of the properties and they are in compliance as cemeteries, per State Statute #77-202.10. No action required by the BOE. The list will be published by September 15, 2012 in the county paper.

Chairman Corman recessed the Board of Equalization meeting at 11:05 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# OCTOBER 15, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 15, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 20, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the August 20, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 11:00 a.m. Chuck Mittan with the Superior Express was present for the meeting.

A motion was made by Brown and seconded by Corman to adopt the 2012 Levies as submitted. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

|                                                          |                              |                 |
|----------------------------------------------------------|------------------------------|-----------------|
| <b>County</b>                                            | <b>General Fund</b>          | <b>0.276370</b> |
| <b>County</b>                                            | <b>Civil Defense</b>         | <b>0.002931</b> |
| <b>Agricultural Society</b>                              | <b>General Fund</b>          | <b>0.005888</b> |
| <b>Agricultural Society</b>                              | <b>Sinking Fund</b>          | <b>0.003124</b> |
| <b>Superior Airport Authority</b>                        | <b>General Fund</b>          | <b>0.020282</b> |
| <b>Superior Airport Authority</b>                        | <b>Bond Fund</b>             | <b>0.016902</b> |
| <b>City of Superior</b>                                  | <b>General Fund</b>          | <b>0.418639</b> |
| <b>City of Nelson</b>                                    | <b>General Fund</b>          | <b>0.500000</b> |
| <b>Village of Lawrence</b>                               | <b>General Fund</b>          | <b>0.425497</b> |
| <b>Village of Ruskin</b>                                 | <b>General Fund</b>          | <b>0.423798</b> |
| <b>Village of Hardy</b>                                  | <b>General Fund</b>          | <b>0.370523</b> |
| <b>Village of Nora</b>                                   | <b>General Fund</b>          | <b>0.333672</b> |
| <b>Village of Oak</b>                                    | <b>Street Fund</b>           | <b>0.448987</b> |
| <b>Superior Rural Fire District</b>                      | <b>General Fund</b>          | <b>0.017416</b> |
| <b>Nelson Rural Fire District</b>                        | <b>General Fund</b>          | <b>0.019413</b> |
| <b>Nelson Rural Fire District</b>                        | <b>Sinking Fund</b>          | <b>0.001596</b> |
| <b>Lawrence Rural Fire District</b>                      | <b>General Fund</b>          | <b>0.017091</b> |
| <b>Lawrence Rural Fire District</b>                      | <b>Sinking Fund</b>          | <b>0.010775</b> |
| <b>Ruskin Rural Fire District</b>                        | <b>General Fund</b>          | <b>0.020148</b> |
| <b>Ruskin Rural Fire District</b>                        | <b>Sinking Fund</b>          | <b>0.026280</b> |
| <b>Hardy Rural Fire District</b>                         | <b>General Fund</b>          | <b>0.009299</b> |
| <b>Hardy Rural Fire District</b>                         | <b>Sinking Fund</b>          | <b>0.009881</b> |
| <b>Davenport Rural Fire District</b>                     | <b>General Fund</b>          | <b>0.002684</b> |
| <b>Davenport Rural Fire District</b>                     | <b>Sinking Fund</b>          | <b>0.013717</b> |
| <b>Superior Public School District #11</b>               | <b>General Fund</b>          | <b>1.016803</b> |
| <b>Superior Public School District #11</b>               | <b>Bond Fund</b>             | <b>0.208902</b> |
| <b>Superior Public School District #11</b>               | <b>special Building Fund</b> | <b>0.024104</b> |
| <b>Superior Public School District #11</b>               | <b>Qualified Capital</b>     | <b>0.020890</b> |
| <b>South Central Nebraska Unified School District #5</b> | <b>General Fund</b>          | <b>0.907449</b> |
| <b>South Central Nebraska Unified School District #5</b> | <b>Special Building Fund</b> | <b>0.043212</b> |
| <b>South Central Nebraska Unified School District #5</b> | <b>Qualified Capital</b>     | <b>0.006482</b> |

A motion was made by Combs and seconded by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Living Faith Fellowship Church for a 2006 Chevy Van used for church purposes only. For trips for youth & children pickups, adult conferences, youth conferences & purchasing church supplies. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.



Susan Rogers, County Assessor met with the Board to submit a Tax List Correction regarding a Homestead Correction for Parcel #0000082.00 which changes the Homestead Exemption from 100% to 25%. The amount of the tax is \$417.81. The correction came per the Nebraska Department of Revenue. **A motion was made by Brown and seconded by Corman to approve the Tax List Correction for Parcel #0000082.00. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 11:15 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

# **OCTOBER 29, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met October 29, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 15, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda with the correction to show the change of the 11:00 a.m. to 10:00 a.m. Chairman Corman approve the October 15, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

**A motion was made by Brown and seconded by Combs to approve the agenda change from 11:00 a.m. to 10:00 p.m. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Clerk Kassebaum submitted a change to the 2012 Adopted Levies to include the Davenport Cemetery Association to certify the 2012 Levy at 0.003542. A motion was made by Combs and seconded by Brown to approve the change to the 2012 Nuckolls County's Adopted Levies to show the Davenport Cemetery Association. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried. It is noted that the Davenport Cemetery Association was set by Thayer County last year as they had the higher valuation. This year Nuckolls County has the higher valuation.**

Chairman Corman recessed the Board of Equalization meeting at 10:02 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# **OCTOBER 29, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met October 29, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 15, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda with the correction to show the change of the 11:00 a.m. to 10:00 a.m. Chairman Corman approve the October 15, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

**A motion was made by Brown and seconded by Combs to approve the agenda change from 11:00 a.m. to 10:00 p.m. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**Clerk Kassebaum submitted a change to the 2012 Adopted Levies to include the Davenport Cemetery Association to certify the 2012 Levy at 0.003542. A motion was made by Combs and seconded by Brown to approve the change to the 2012 Nuckolls County's Adopted Levies to show the Davenport Cemetery Association. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried. It is noted that the Davenport Cemetery Association was set by Thayer County last year as they had the higher valuation. This year Nuckolls County has the higher valuation.**

Chairman Corman recessed the Board of Equalization meeting at 10:02 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# **NOVEMBER 26, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met November 26, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 29, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the October 29, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 11:00 a.m.

**A motion was made by Brown and seconded by Combs to approve the Application for Exemption from Motor Vehicle taxes by Qualifying Nonprofit Organizations by The Good Samaritan Society of Superior for a 1995 Ford E350 Van used to transport residents to appointments and for activities, and occasionally for transport of staff for Educational Outings. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Beings there is no other business, Chairman Corman recessed the Board of Equalization meeting at 11:01 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk

# **DECEMBER 17, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met December 17, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 26, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the November 26, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:52 a.m. Present for the Board of Equalization is John Keeland, President & CEO of Brodstone Memorial Hospital; Sandy Borden, CFO for Brodstone Memorial Hospital and Thomas Mayfield of National Healthcare Capital LLC.

**A motion was made by Brown and seconded by Combs to approve the Application for Exemption from Motor Vehicle taxes by Qualifying Nonprofit Organizations by Brodstone Memorial Hospital for a 2002 Dodge Grand Sport Van used to provide a variety of outpatient and inpatient medical services to those in need of medical care. Van is used for delivering medical supplies to patients. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

County Assessor Susan Rogers submitted a Tax List Correction for Real Estate for V.F.W. for the 2012 Tax Year. The V.F.W. in Superior receives a partial exemption and was charged for full value. Rogers noted this was a system error during conversion of programs. **A motion was made by Combs and seconded by Corman to approve the Tax List Correction as submitted. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Beings there is no other business, Chairman Corman recessed the Board of Equalization meeting at 10:11 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk