

JANUARY 28, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met January 28, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 17, 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 December 17, 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.

Susan Rogers, Assessor met with the Board to discuss an Application for Tax Exempt Organization on Real & Personal Property, submitted by the Prayer Center, 123 N. 3rd, Beatrice, NE 68310 for properties located at Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 & N. 30' of Lots 11 & 5, Block 47 of Wheeler's Sub of Outlots 18-21 in Nelson, Nuckolls County, NE and Lots 7, 8 & 9, Block 41, Original Town of Nelson, Nuckolls County, NE for tax year 2013. The Prayer Center is applying based on a Religious and Charitable Organization. Rogers noted a hearing must be held sometime between February 1, 2013 and June 1, 2013. The Board reviewed the application and determined to set a Public Hearing on May 20, 2013 at 11:00 a.m.

Chairman Corman recessed the Board of Equalization meeting at 11:09 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

FEBRUARY 25, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 25 , 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 28, 2013 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 28, 2013 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 an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as 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 in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 11:02 a.m.

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

MARCH 25, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met March 25 , 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 25, 2013 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 25, 2013 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 10:29 a.m.

A motion was made by Combs and seconded by Corman to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for two, 2002 Chevrolet Impala's 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 Brown and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Good Samaritan Society Superior for a 1994 Ford F150 Pickup used to run errands haul furniture and equipment, pull lawn mower trailers, etc. 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 as submitted by Good Samaritan Society Superior for a 1996 Ford E350 used to transport residents to appointments or on outings. Infrequently may be used to transport staff. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

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 Mid Nebraska Individual Services, Inc. for a 2012 Dodge 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 in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 10:34 a.m.

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

APRIL 22, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 22, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 25, 2013 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 25, 2013 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 10:30 a.m. Chuck Mittan, reporter for the Superior Express is present.

A motion was made by Brown and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2004 Chevrolet, Silverado Pickup used for transporting hospital supplies. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

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 Brodstone Memorial Hospital for a 2013 Ford Edge SUV used to 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 Brown and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by The Good Samaritan Society-Superior for a 2005 Chevy VLS used to transport residents on outings or to appointments and for staff to run errands for the facility. 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 from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. for a 2005 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 in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

A public hearing was held at 10:45 a.m. to hear public comments and make a determination on applications requesting tax exemption on real and personal property by Qualifying Organizations, per State Statute, Chapter 77, Revenue and Taxation, Article, Property Taxable, Exemption, Liens #77-202.02. Present for the Hearing is the three Commissioners, Corman, Brown and Combs, Clerk Kassebaum; County Attorney, Timothy Schmidt, and County Assessor, Susan Rogers.

The first application that was heard is for the Prayer Center located at 150 W. 8th Street, Nelson, NE, also known as Lots 1, 2, 3, 4, 7, 8, 9, 10 & N30' of Lots 5 & 11, Block 47, Wheeler's Sub of Outlots 18-21, inclusive to the Original Town of Nelson, Nuckolls County, Nebraska and Lots 7, 8 & 9, Block 41, Original Town of Nelson, Nuckolls County, Nebraska. Present for the Prayer Center is Ron Hasley, Chairman; Vicki Hasley, Vice-Chairman; Tiffany Hasley, Secretary and Zachary James Hasley, free lance writer for 'The Constitution'. Rogers noted the application was received timely. The County had requested an interior inspection of the property located at 150 S. Main, Nelson, NE. Rogers also asked if Hasley had anything different to add since the Hearing in January. Hasley requested the Chairman to verify the letter that was sent to him giving notice of the hearing. Hasley requested Chairman Corman to sign the letter as he felt the letter was not signed. Attorney Schmidt stated Corman does not need to sign the letter it is irrelevant. Hasley submitted a 'Statement' which Hasley proceeded to read the statement into the record. The Statement as summarized stated the Prayer Center is a religious and charitable organization in Beatrice, and Nelson, Nebraska and a missionary outreach program and church plant in Paraguay, South America. The Prayer Center facilities are used exclusively for the purposes of providing mental, social, physical and spiritual benefit to the public. The Prayer

Center in Beatrice currently has tax exemption status in Gage County, Nebraska. Hasley noted that Fernando Bartels, Co-Founding member met with the County Assessor twice in December 2013. Bartels had flown from South America for this purpose. Hasley feels he was not given the proper 10 day notice by state requirements. The Prayer Center feels they have met with all requirements by the State of Nebraska. The Prayer Center is denying the County access to the property at 150 S. Main, Nelson, Nebraska. Hasley also submitted an 'Order to Cease and Desist' to the County. He feels the County Officials are saying torturous, slanderous and defamatory remarks about the Prayer Center and or its members. Also submitted is an 'Affidavit of Fernando Bartels'. Bartels stated he is the International Director for the Prayer Center and he had flown from South America to meet with County Assessor, Susan Rogers.

County Attorney, Timothy Schmidt commented on the Exhibit that Hasley submitted. He stated that the dates of December 14, 2013 and December 17, 2013 have not occurred yet and therefore the exhibit fails. As the County has not been given any guidance from the Nebraska Department of Taxation, Equalization and Review Commission for the 2011 Tax Exemption Request by the Prayer Center, which the County denied, and lacking any proof of their organization as to it qualifying for tax exemption, he would advise the Board to deny this request. Rogers had contacted the State and received a verbal affirmation of the case is still pending. **A motion was made by Corman and seconded by Brown to deny the Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations for the Prayer Center for the 2013 Tax Year. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

The second organization to request a tax exemption from real and personal property is the Hope Pregnancy Center, Inc. located at 1109 Washington, Superior, NE also known as E.52' of Lot 2, Block 6, Hunters 1st Addition to Original Town, Superior, Nuckolls County, Nebraska. Janice Reinke and Kathy Essink were present to represent the Hope Pregnancy Center. Reinke noted the nature of their business. She stated the Hope Pregnancy Center is a Pro-life Organization which offers parenting classes, pregnancy tests which all services are free of costs. The clients earn incentives called 'Baby Bucks' by attending classes, etc. which they can turn in for baby food, baby clothes, etc. They currently have 25 clients on a regular basis. Kathy Essink also mentors clients weekly or monthly as requested. It was noted that the Hope Pregnancy Center has allowed the County to do an interior inspection of the property located at 1109 Washington St., Superior, Nebraska. County Attorney, Schmidt requested a copy of the Board of Directors for the Hope Pregnancy Center. Reinke noted they did not have a copy of this available at this time. Rogers noted the Board has until June 1 deadline to determine the applications. Rogers recommended to the Board to table this decision until the May Board of Equalization meeting at which time the Hope Pregnancy Center can submit a copy of their Board of Directors. The decision was tabled until next meeting.

Chairman Corman recessed the Board of Equalization meeting at 11:06 a.m. Per request of the Clerk, Chairman Corman reconvened at 11:07 a.m.

Clerk Kassebaum requested to be put on the record that the 10 day state requirement for notices to be given to the applicants was sent certified mail on April 8, 2013, which does meet the 10 day requirement. Hasley signed the receipt on behalf of the Prayer Center on April 15, 2013.

Chairman Corman recessed the Board of Equalization meeting at 11:10 a.m.

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

MAY 20, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 20 , 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 22, 2013 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 22, 2013 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 an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2001 Ford Ambulance used to transport ill patients to the hospital, transfer patients to other facilities. Corman voted Aye, Brown voted Aye, and Combs voted Aye, 0 voted Nay. Motion carried.

Janice Reinke, Director for Hope Pregnancy Center and Kathy Essink, Board Member was both present for the decision on the Exemption Application for Tax Exemption by Hope Pregnancy Center. Reinke has submitted a list of Board of Directors for the Hope Pregnancy Center as requested. Susan Rogers, County Assessor is also present for this session. Rogers noted it is apparent they are using it for its intended use and recommends, to approve the request for Tax Exemption for Real & Personal Property. **A motion was made to approve the Tax Exemption Application submitted by Hope Pregnancy Center, Inc. for 2013 tax year. Corman voted Aye, Brown voted Aye, Combs voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:38 a.m.

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

MAY 20, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 20 , 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 22, 2013 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 22, 2013 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 an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2001 Ford Ambulance used to transport ill patients to the hospital, transfer patients to other facilities. Corman voted Aye, Brown voted Aye, and Combs voted Aye, 0 voted Nay. Motion carried.

Janice Reinke, Director for Hope Pregnancy Center and Kathy Essink, Board Member was both present for the decision on the Exemption Application for Tax Exemption by Hope Pregnancy Center. Reinke has submitted a list of Board of Directors for the Hope Pregnancy Center as requested. Susan Rogers, County Assessor is also present for this session. Rogers noted it is apparent they are using it for its intended use and recommends, to approve the request for Tax Exemption for Real & Personal Property. **A motion was made to approve the Tax Exemption Application submitted by Hope Pregnancy Center, Inc. for 2013 tax year. Corman voted Aye, Brown voted Aye, Combs voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:38 a.m.

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

JUNE 24, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 24 , 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 20, 2013 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 May 20, 2013 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.

Tim Schmidt, County Attorney met briefly with the Board to inform them that the Nebraska Tax Equalization and Review Commission has sent their determination on TERC Case No 11E-020, Order Affirming the Denial of Exemption and 11C-001& 11C-002 the Order Affirming the Determinations of the Nuckolls County Board of Equalization. All three cases were filed by Ron Hasley, Chairman of the Prayer Center, Nelson, Nebraska. Schmidt did note the Appellant has 30 days from date of the determination to appeal this decision to the Court of Appeals. The date of the decision is June 19, 2013.

A motion was made by Brown and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid-Nebraska Individual Services, Inc. for a 2008 Ford Focus and a 2006 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 in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

A motion was made by Corman and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Midland Area Agency on Aging for a 2012 Dodge Caravan Grand SE 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 in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Present for the Board of Equalization Protest Hearings is the 3 Board of Equalization members, Clerk Kassebaum, County Assessor Susan Rogers and Darrell Stanard, Appraiser to hear protests on Real Property Valuations for 2013.

Protestor Michael Bergmann was present for the hearing at 10:15 a.m. Protest number 2013-001 (6.5 Acres in part of the NW ¼ of the NW ¼ of Section 2, T3N-R8W) was read into the record. Bergmann requested to have the building value reduced to \$51,835 from \$85,825. He stated there has been no improvement to the dwelling to warrant a \$33,480 increase in value. Bergmann also submitted several other properties in the near proximity of the property being protested that shows the approximate date of the house and their values. Rogers noted that Bergmann purchased the property in 2012 for \$89,000.00. Rogers asked if there were any personal property items that would have reduced the price. None was given. Stanard commented he had tried to view the property several times without contact to allow access to house. The Board requested to have an interior inspection of the house. Authorization was given by Bergmann. An appointment will be set up for later today. The Board determined they will take this under advisement and make their determination at a later time.

Chairman Corman recessed the Board of Equalization meeting at 10:33 a.m.

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

JULY 8, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 8, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 24, 2013 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 24, 2013 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.

Present for the Board of Equalization Protest Hearings is the 3 Board of Equalization members, Clerk Kassebaum, County Assessor Susan Rogers and Darrell Stanard, Appraiser to hear protests on Real Property Valuations for 2013.

Protestor Marcella Kniep was present for the hearing at 10:00 a.m. Protest number 2013-04 (280 Acres in part of the South half of Section 22, T1N-R5W) was read into the record. Kniep requested to have the land value reduced from \$457,055 to \$403,030 and the building value reduced to \$0.00 from \$37,475 for at total value of \$40,505. She stated on August 14, 2012 the building were sold, to be moved off of the property. Kniep also commented that all buildings sold except 2 (a grainery and garage). Kniep had the sale bids for evidence. The Board requested to have copies. The house and two bins have been removed to date. Rogers commented that they would need to know who purchased said buildings so they could be put on their personal property schedule or if buildings have not been removed but sold they will be taxed as buildings on leased land. Rogers also commented she had verified the buildings noted had been removed. Corman announced that they would take this under advisement and make their determination at a later time and she could protest to TERC if she was not satisfied.

A final determination was heard on Protest #2013-01 Michael Bergmann (6.5 Acres in Part of the NW ¼ of the NW ¼ of Section 2, T3N-R8W). Rogers noted they had done an on site inspection. Appraiser Stanard noted the property in not as far along as had been stated earlier. Stanard recommends the valuation be adjusted to reflect the condition of the home and noted the property will be put on for pickup work in 2014. The County Assessor also recommends a change in valuation to change depreciation to 70% and change functional to 5% problems. The total value will be adjusted from \$92,575 to \$66,220. **A motion was made by Combs to accept the Assessor's recommendation and the motion was seconded by Corman. Corman voted aye, Brown voted aye & Combs voted aye, 0 voted nay. Motion carried.**

Assessor Rogers submitted a Tax List Correction for the 4th Street Junction in Superior for tax year 2012 as the 4th Street Junction was not in operation for said tax year. The Board had previously approved the refund of taxes in a Resolution dated June 10, 2013. **A motion was made by Brown to go with the Assessor's recommendation and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestors Daniel & Selena Laughlin were present for the hearing at 10:30 a.m. Protest number 2013-008 (Lot 1 & 2, Block 13, First Addition to Lawrence, NE) was read into the record. Laughlin requested to have the land value stay the same at \$575 and the building value reduced to \$57,425 from \$66,075. Laughlin stated there is structure damage to basement (water leak); concrete/cement slab-cracked/poor condition; outdated interior; repairs needed to deck. Laughlin submitted other comparable houses in Lawrence to show why the property is over valued. Laughlin commented they do not understand the big increase as no improvements have been made in 20 years. Appraiser Stanard asked if they paid \$70,000.00 for the house and if they had an appraisal done and if there was any personal property there at the time of sale. They noted they did have an appraisal and it came in at \$68,000.00. Stanard asked if the noted damage had been disclosed at the closing and Laughlin stated no and there is no personal property to adjust the purchase price. The Board asked for an interior inspection of the property. The on site inspection will be set for later today. Corman announced that they would take this under advisement and make their determination at a later time and they could protest to TERC if she was not satisfied.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:35 a.m.

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

JULY 15, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 15, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 8, 2013 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 8, 2013 Minutes with correction. 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 10:00 a.m. Present for the Protest Hearings are the 3 Board Members, Assessor Susan Rogers, Appraiser Darrell Stanard and County Clerk Jackie Kassebaum. Chuck Mittan, Superior Express Reporter.

Protestor Mark A Jorgensen was present for the Protest Hearing #2013-05 held at 10:00 a.m. (Part of the NW ¼ of Section 17, T4N-R7W, Liberty Precinct). The protest was read into the record. Jorgensen requested to have the land value decreased from \$9,745 to \$7,469. Jorgensen commented that he has owned the property less than a year. The land is un-farmable grass land with cedar trees. The valuation increased 150%. The land has lots of weeds that needed sprayed so he could not graze any livestock on it. Assessor Rogers noted they had previously split off the house and it was previously valued at building site and now it is valued at grassland cost. The building sites are flat valued at \$500 and grassland is valued at \$750 an acre. The County is required by the State to have county wide equalization on grassland value. Appraiser Stanard had no comment. **A motion was made by Brown and the motion was seconded by Combs to accept the County Assessor's recommendation of 'No Change'. Corman voted aye, Brown voted aye, Combs voted aye. 0 voted nay. Motion carried.**

Protestor Mark A Jorgensen was present for the Protest Hearing #2013-06 held at 10:00 a.m. (Part of the NW ¼ of Section 17, T4N-R7W, Liberty Precinct). The protest was read into the record. Jorgensen has requested to have the land value stay the same at \$5,050, the building value decreased from \$166,085 to \$112,033. Jorgensen commented that he has owned the property less than a year. The valuation increased 167% based on purchase price. At the time of purchase it was not known that the basement leaks, a bad well, termites, malfunctioning septic system and a multitude of other shoddy work on the property. Jorgensen noted he was not able to get any other comparable properties. Sense they discovered termites they have had an exterminator out, put on a new submersible pump on the well. They have spent \$4,500.00 on the septic system, \$1,400.00 on termite exterminating, \$1,400.00 on the well and another \$7,000.00 on other issues. Appraiser Stanard asked questions regarding an appraisal and other issues with the home. Stanard asked to have access to the home for an on-site inspection. Jorgensen gave the approval. The Board scheduled an appointment for later today. No decision was made at this time.

Protestor Paul & Marcia Buresh were present for the Protest Hearing #2013-07 held at 10:15 a.m. (Lots 4, 5 & 6, Block 26, Original Town of Nelson). The protest was read into the record. Buresh requested to have the Land Value stay the same and the Building Value be decreased to 29,000 from 38,490. Buresh commented that the house is very old. Moved from Lincoln, NE to Nelson and rebuilt in late 1880's Limestone foundation has deteriorated. Small garage is a "Lean-to" with dirt floor and is not big enough to house a car. Basement is un-useable except for storage. The adjoining "coal room" walls have broken away from main foundation. Siding on east side of house does not match rest of house. Roof is 10 years old. House to the west, which is within 10 feet of our house, is in an un-kept condition which would reflect on the valuation and sale price of our property. The value increased 62% from last year. Rogers noted they had done a re-valuation in Nelson which is done on a 6 year rotation and they did a value with recent sales. Stanard asked questions of rooms, bathrooms, etc. and then requested to have an interior inspection. The Board set an appointment for after lunch. No decision was made at this time.

Protestor Amy Delaney and John Doty were present for the Protest Hearing #2013-10 at 10:30 a.m. (Lot 1, Block 3, Original Town of Nelson). The protest was read into the record. Delaney has requested to have the land value stay the same and the building value be decreased from 20,960 to 11,190. Delaney comments were this is an unreasonable and arbitrary new tax assessment/property valuation. They were unable to have the assessor in for the re-valuation. They have gutted the house to plaster & lath in all but 3 rooms for renovation. They would be happy to have the Assessor in to do an inspection. Three of the neighbors have made significant improvements to their properties and had a decrease in valuation. It is not equalized. They have removed the garage, installed 1 window. Fifty percent of the foundation does not exist on the back side of the lot. Rogers verified the garage has been removed and when they did the re-appraisal last year they were not aware of the house being gutted. Stanard asked if they were currently living in the house. They are living in it

currently with only 60% gutted. Stanard requested to find out which properties had new renovations done. The Board scheduled an interior inspection for today. No decision made at this time.

Assessor Rogers submitted a list of Clerical Corrections for Board approval. There are 4 parcels on the list. The total valuation change due to the clerical corrections is an increase in \$293,670.00 for all 4 parcels. The first Parcel #1885.00, W.70' of Lots 11 & 12, Block 12, Original Town of Lawrence, had removed a utility building in 2003 and did not notify the County. A flat value of \$150.00 was on the utility building. Rogers verified the building has been removed by GIS Imagery. **A motion was made by Combs to accept the County Assessor's recommendation on Parcel #1885.00, Corman seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye. 0 voted nay. Motion carried.**

The second Parcel #5221.00, W1/2 Section 8, T4N-R7W) is irrigated ground. Only 1 pivot had been previously assessed, however a second pivot was added in 2003 as verified by GIS Imagery. **A motion was made by Brown to accept the County Assessor's recommendation for Parcel #5221.00 and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.** A letter will be sent to notify the land owner of the change.

The third Parcel #2602.00, SE ¼ of SE ¼ of Section 2, T1N-R5W, was assessed as dry land. Rogers verified with GIS Imagery it has been irrigated since 2006. **A motion was made by Corman to accept the County Assessor's recommendation for parcel #2602.00 and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.** A letter will be sent to notify the land owner of the change.

The fourth Parcel #6062.00, W ½ of Section 14, T4N-R8W, was assessed as dry land. Rogers verified with GIS Imagery that it has been partially irrigated since 2003. **A motion was made by Brown to accept the County Assessor's recommendation for parcel #6062.00 and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.** A letter will be sent to the land owner to notify them of the change.

The Board took a break at 10:55 a.m. until 11:15 a.m.

Protest Hearing #2013-09 Casey's Retail Company was not present for their protest at 11:15 a.m. (Lots 4, 5 & 6, Block 33, Original Town of Superior). Also present is Timothy Schmidt, County Attorney. The protest was read into the record. Casey's Retail Company is doing a statewide protest on all the Casey's building values. The Nuckolls County property building value of \$369,500 is being protested to \$305,780.00. They believe that \$63,720 of the Building value should be listed as Personal Property. They believe a double taxation is on Canopies, Tanks, Pumps or Dispensers, Walk-in Coolers or Freezers by being on the Real Estate and Personal Property. Rogers noted after reviewing the purchase documents at the time Casey's purchased the property in 2007, Casey's did not put any of these items on for Personal Property and so they were put on the Real Estate. Casey's also submits a Personal Property Schedule each year and these items are not listed on their schedule. Rogers therefore recommends no change. **A motion was mad by Brown to accept the County Assessor's recommendation and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestors Ron & Vicki Hasley and daughter Tiffany Hasley were present for the Protest Hearing #2013-02 at 11:45 a.m. (Lots 7, 8 & 9, Block 41, Original Town of Nelson). Also present is County Attorney, Timothy Schmidt. The protest was read into the record. Hasley is protesting the land value of \$1,550 and requesting \$375.00. Hasley's comments are "the recent purchase, not equal to others, does not reflect true value". Hasley's additional comments were the lots were purchased as a result of purchasing the old nursing home and the complete purchase was \$4,500.00. Hasley noted Parcel #1524.00 from recent sales that sold for \$125.00 per lot. Rogers noted the lots are in a residential area and assessed at those rates. Stanard had no comment. No decision was made at this time.

Protestors Ron & Vicki Hasley and daughter Tiffany Hasley were present for the Protest Hearing #2013-03 at 11:45 a.m. (Lots 1, 2, 3, 4, 6, 7, 8, 9 & 10, N. 30' of lots 5 & 11, Block 47, Wheelers Sub of Outlots 18-21 of Nelson). Also present is County Attorney, Timothy Schmidt. The protest was read into the record. Hasley is protesting the land value of \$2,000 and requesting \$1,000 and the building value of \$162,400 and is requesting \$3,125. Hasley's comments are "the recent purchase, not equal to others, does not reflect true value". Hasley's additional comments were the old nursing home was purchased on September 15, 2010 for \$4,500.00, which includes the adjacent lots. Hasley submitted Exhibits showing other recent sales on other commercial properties in Nelson. Hasley noted the other properties ranged from \$0.60 cents per square foot to \$0.89 cents per square foot. His property is not equal to others. Rogers asked Hasley if he had full utilities such as water, sewer & electricity. Hasley noted there are full utilities however there is no heat or cooling. Rogers requested an interior inspection. Hasley commented the Church has denied access and he has no authority for to give permission. Stanard had no comment. No decision was made at this time.

At 11:45 a.m. the Board reviewed applications for Motor Vehicles Exemptions by Qualifying Organizations. **A motion was made by Combs and the motion was seconded by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2003 Ford Taurus used for traveling to clinics, transporting medical supplies and employee education travel. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

A motion was made by Brown and the motion was seconded by Corman to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services for a 2002 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 in the community and for personal shopping. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

Chairman Corman recessed at 11:47 for lunch and reconvened at 12:17 p.m. to do On-site Inspections of properties with County Assessor, Susan Rogers and Appraiser, Darrell Stanard.
Chairman Corman reconvened the Board of Equalization meeting at 2:58 p.m. to make final determinations.

Protest #2013-04 (Marcella Kniep), Part of South ½ of Section 22, T1N-R5W. Assessor Rogers verified that structures are still standing after the auction. Kniep submitted seller list and will be assessing these buildings to the new owners as improvements on leased land. Notification has been sent to the buyers. The building value is to be reduced. There are 2 buildings left that were not sold. Appraiser Stanard agreed. **A motion was made by Combs to accept the County Assessor's recommendation of a change in building value, Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-08 (Dan Laughlin), Lot 1 & 2, Block 13, First Addition to Lawrence. Assessor Rogers reviewed the property and due to unknown problems with the basement there should be 5% functional depreciation and to drop the condition of the home to badly worn which will drop the building value from \$66,650.00 to \$61,220.00. Stanard commented with the mold factor and moisture problem also agreed. **A motion was made by Combs to accept the County Assessor's recommendation and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-06 (Mark Jorgensen), Part of NW ¼ of Section 17, T4N-R7W. Assessor Rogers stated she had viewed the property. Appraisal was for \$173,000.00 which included some personal property. Rogers recommends reducing the price to accept the personal property and reduce the amount of finished basement. Rogers recommends reducing the building value from \$166,085 to \$149,325, which including the land value of \$5,050 a total value reduction from \$171,135 to \$154,375. **A motion was made by Brown to accept the County Assessor's recommendation of a reduction in value and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-07 (Paul & Marcia Buresh), Lots 4, 5 & 6, Block 26, Original Town of Nelson. Assessor Rogers noted after an on-site inspection they noticed some repairs to the inside, the basement is not livable and the lean-to shed has a dirt floor. Rogers recommends an 8% functional depreciation. An unfinished bathroom and 50% heat& cool. Rogers recommends a reduction in value from \$39,470 to \$35,595. **A motion was made by Corman to accept the County Assessor's recommendation of a reduction in value from \$39,470 to \$35,595 and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-10 (Amy Delaney & John Doty), Lot 1, Block 3, Original Town of Nelson. Assessor Rogers noted after an on-site inspection that only 3 rooms were not gutted and they were still living in. Rogers recommends a reduction in value from \$21,340 to \$12,355 and they will add to the pickup work for next year to review the progress in the re-modeling. **A motion was made by Corman to accept the County Assessor's recommendation of a reduction in value from \$21,340 to \$12,355 and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-09 (Casey's Retail Company), Lots 4, 5 & 6, Block 33, Original Town of Superior. Assessor Rogers pulled the 521 transfer statement from the purchase in 2007 and no personal property was included. She looked at the personal property submitted by Casey's Retail Co. The canopy and fuel tanks were listed on Real Estate and no indication that they should be on the personal property schedule. Rogers recommends leaving it as it is. Stanard agrees with Rogers. **A motion was made by Brown to accept the County Assessor's recommendation of no change and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-02 (Ron & Vicki Hasley & Tiffany Hasley for the Prayer Center), Lots 7, 8 & 9, Block 41, Original Town of Nelson. Assessor Rogers noted that all the neighbor lots are the same value and she recommends no change. **A motion was made by Brown to accept the County Assessor's recommendation of no change and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protest #2013-03 (Ron & Vicki Hasley & Tiffany Hasley for the Prayer Center), Lots 1, 2, 3, 4, 7, 8, 9, 10 & N.30' of Lots 5 & 11, Block 47, Wheelers Sub of Outlots 18-21, Nelson. Assessor Rogers inquired to the comparisons that were submitted by Hasley and several of them were no where near comparable properties. Utilities are on. Hasley has denied and interior and exterior inspection. Rogers recommends no change in valuation. A motion was made by Combs to accept the County Assessor's recommendation of no change in value and Corman seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 3:30 p.m.

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

AUGUST 26, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met August 26, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 15, 2013 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 15, 2013 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 10:27 a.m.

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 Mid-Nebraska Individual Services, Inc. for a 2012 Chrysler 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 in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 10:35 a.m.

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

SEPTEMBER 30, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 30, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 26, 2013 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 26, 2013 Minutes as submitted. 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 10:30 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 as submitted by Living Faith Fellowship Church for a 2006 Chevrolet Sport Van used to pick up children and adults for church services and church-related activities. We transport children and adults from the church to destinations for church-related activities. We use the van to transport supplies for church-related activities. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

Susan Rogers, County Assessor met with the Board to request the Chairman to sign a Tax List Correction. The Nebraska Department of Revenue sent a Homestead Correction for Dwayne Reiman for tax year 2011. The Correction is changing from a 100% Homestead Exemption to a 25% Homestead Exemption. **A motion was made by Combs to authorize Chairman Corman to sign the Tax List Correction as submitted and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:43 a.m.

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

OCTOBER 7, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 7, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 30, 2013 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 September 30, 2013 Minutes as submitted. 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 10:30 a.m.

Clerk Kassebaum reviewed the levies for the Ag. Society, Superior Airport Authority, Cities of Superior and Nelson, Villages of Lawrence, Ruskin, Hardy, Nora and Oak, The Fire Districts for Superior Rural, Nelson Rural, Lawrence Rural, Ruskin Rural, Hardy Rural, Davenport Rural, and the School Districts of Superior District 11 and South Central NE Unified District 5. **A motion was made by Brown to adopt the levies as submitted and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

2013 ADOPTED LEVIES per \$100 of valuation

County	General Fund	0.259807
County	Civil Defense	0.004297
Agricultural Society	General Fund	0.005355
Agricultural Society	Sinking Fund	0.002841
Superior Airport Authority	General Fund	0.020343
City of Superior	General Fund	0.439546
City of Nelson	General Fund	0.500000
Village of Lawrence	General Fund	0.390864
Village of Ruskin	General Fund	0.496327
Village of Hardy	General Fund	0.383272
Village of Nora	General Fund	0.325688
Village of Oak	Street Fund	0.449453
Superior Rural Fire District	General Fund	0.017515
Nelson Rural Fire District	General Fund	0.015901
Nelson Rural Fire District	Sinking Fund	0.004229
Lawrence Rural Fire District	General Fund	0.016216
Lawrence Rural Fire District	Sinking Fund	0.009585
Ruskin Rural Fire District	General Fund	0.018261
Ruskin Rural Fire District	Sinking Fund	0.023818
Hardy Rural Fire District	General Fund	0.008183
Hardy Rural Fire District	Sinking Fund	0.008696
Davenport Rural Fire District	General Fund	0.009367
Davenport Rural Fire District	Sinking Fund	0.006253
Superior Public School District #11	General Fund	1.022550
Superior Public School District #11	Bond Fund	0.188007
Superior Public School District #11	special Building Fund	0.021364
Superior Public School District #11	Qualified Capital	0.038456
South Central Nebraska Unified School District #5	General Fund	0.800074
South Central Nebraska Unified School District #5	Special Building Fund	0.038099

Dated the 7th day of October, 2013.



Attest: Jackie L. Kassebaum
County Clerk

BOARD OF EQUALIZATION:

Michael D. Combs
Michael D. Combs
Arnold Brown
Arnold Brown
Danny K. Corman
Danny K. Corman

Chairman Corman recessed the Board of Equalization meeting at 10:42 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

NOVEMBER 25, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met November 25, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 27, 2013 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 27, 2013 Minutes as submitted. 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 10:30 a.m.

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 The Good Samaritan Society-Superior for a 1995 Ford Van used to transport residents to Dr. Appointments and possibly on outings. May be used to move equipment from storage for resident use. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 10:33 a.m.

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