

# **JANUARY 27, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met January 27, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 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 November 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 10:35 a.m.

**A motion was made 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 and Brown seconded the motion. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:36 a.m.

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

# **FEBRUARY 24, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met February 24, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 27, 2014 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 27, 2014 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 10:34 a.m.

**A motion was made 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 35C Van used for transporting residents to medical appointments and on outings for recreation. At times used to transport staff to training or workshops and Corman seconded the motion. Corman voted aye, Brown voted aye, and Combs voted aye, 0 voted nay. Motion carried.**

Susan Rogers, County Assessor met with the Board to hear public comments on Organizations seeking Tax Exemption Status for real and personal property in Nuckolls County, per Nebraska State Statute 77-202.01 for the following properties:

1. Lots 13, 14 & 15 Block 20, Original Town of Superior, Nuckolls County, NE
2. N1/2 Lots 7, 8 & 9, Block 20, East Superior to O.T. Superior, Nuckolls County, NE

Delores Teachworth was present for the Church of Christ. Teachworth noted there is a house which will be torn down and a parking lot added to the property. Rogers recommends approval. **A motion was made by Combs to approve the request for the Church of Christ for tax exemption status for the property located on the N1/2 Lots 7, 8 & 9, block 20, East Superior to O.T. Superior, Nuckolls County, NE and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

No public attended for the Southern Nebraska Arts Council. Rogers noted they have applied for their 5013C tax exemption with the Internal Revenue. They are making repairs to the building at this time. The income received will be used to pay the repair bills. The current assessed value of the property is \$44,100.00. Rogers recommends approval of this application. **A motion was made by Brown to approve the application and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Rogers noted there should have been 3 Tax List Corrections for clerical errors on the agenda. Chairman Corman amended the agenda to add these corrections.

The first Correction is a clerical correction for NEOPOST USA Inc. for Personal Property tax year 2013 for the amount of \$16.88. **A motion was made by Brown to approve the tax list correction for NEOPOST USA Inc in the amount of \$16.88 and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

The second & third tax list corrections are for Virgil Schultz for tax years 2012 & 2013 for Improvements on Leased Land, which were sold. The improvements have been removed for the land. **A motion was made by Combs to approve the tax list corrections for Virgil Schultz for tax years 2012 & 2013 for improvements on leased land in the amount of \$198.44 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 10:56 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

# **MARCH 24, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met March 24, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 24, 2014 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 24, 2014 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.

**A motion was made 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 2004 Ford F150 Pickup used for moving equipment, running errands and etc. in service of benefit to our residents, and Combs seconded the motion. Corman voted aye, Brown voted aye, and Combs voted aye, 0 voted nay. Motion carried.**

**A motion was made 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 Pickup, 2013 Ford Edge, and a 2002 Chevrolet Impala all used for traveling to clinics, transporting medical supplies and Employee education travel, 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 10:33 a.m.

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

# **APRIL 28, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met April 28, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 24, 2014 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 24, 2014 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.

**A motion was made by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Good Samaritan Society-Superior for a 2005 Chevrolet Van used to transport Assisted Living residents to appointments and outings. At times used to transport staff to out of town workshops and training, and Combs seconded the motion. Corman voted aye, Brown voted aye, and Combs voted aye, 0 voted nay. Motion carried.**

**A motion was made by Brown to amend the agenda to say Mid Nebraska Individual Services Inc. instead of Brodstone Memorial Hospital and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

**A motion was made by Brown to approve two Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. for a 2005 Ford Van and 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, and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Susan Roger, County Assessor met with the Board at 10:40 a.m. to submit a Tax List Correction for Gregory S. & Jean A. Stichka for the 2013 tax year in the amount of \$2,445.58. It was noted a sprayer was put on both the Stichka's personal property and C&M Supply. Rogers verified that the sprayer was on both and should only be on C&M Supply's personal property schedule. Rogers recommends to correct the tax for Gregory S. & Jean A. Stichka's 2013 taxes. A motion was made by Brown and seconded by Corman to authorize Chairman Corman to sign the tax list correction as submitted. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:44 a.m.

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

# **MAY 19, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met May 19, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 28, 2014 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 28, 2014 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 10:10 a.m.

**A motion was made by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Midland Area Agency on Aging for 2-2012 Dodge Sport Vans used for Government agency providing services for the public and Combs seconded the motion. Corman voted aye, Brown voted aye, and Combs voted aye, 0 voted nay. Motion carried.**

**A motion was made by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2001 Ford E35 Ambulance used to transport ill patients to the hospital, transfer patients to other facilities, and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

**Susan Roger, County Assessor met with the Board to submit a Tax List Correction for Mrs. Eilert Borgen for Improvements on Leased Land (1/2 of bins) for tax years 2009 thru 2013. A motion was made by Combs to approve the tax list correction and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

**Rogers submitted the 2014 Level of Valuation to the Board of Equalization. The residential and commercial is at 97% and Ag land values are at 67%. A motion was made by Corman and seconded by Combs to accept the 2014 Valuation levels as submitted by the Assessor. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Ensign and Rogers requested to do a tax list correction for another issue for Improvements on Leased Land. The Board gave their approval to proceed to strike from the taxes.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:22 a.m.

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

# **JUNE 30, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met June 30, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 19, 2014 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 19, 2014 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 9:45 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 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.**

**Susan Rogers, County Assessor presented a Tax List Correction for Improvements on Leased Land, located on Lots 7 thru 12, Block 11 and Lots 7-12, Block 12, Original Town of Angus for tax years 2008, 2009, 2010, 2011, 2012 & 2013. The total dollar amount is \$382.09. Rogers noted the taxes were never paid on a doublewide trailer classified as IOLL and she doesn't believe that any value would be had if we filed a court action to collect. Rogers recommends the taxes be stricken. A motion was made by Combs to accept the County Assessor's recommendation and the motion was seconded by Brown. Corman voted aye, Brown voted aye, Combs 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 2014.

Protestor Kerwin Elting for Elting 1950 was present for the hearing at 10:00 a.m. Protest number 2014-001 (N1/2NE1/4 Section 30, T4N-R5W) was read into the record. Elting requested to have the land value reduced to \$800,000.00 from \$1,520,925.00. He stated we are being taxed on a bin that does not exist and the valuation on the fertilizer barrels is way too high. The new shop building is plenty high also. Stanard asked various questions regarding the 400,000 bushel bin and noted it does not appear on the aerial photo. Stanard also inquired about the fertilizer barrels. Stanard noted they are selling currently around \$1.00 per gallon. Elting noted they purchased them for little or no value from Heartland Coop. The farm implement building only cost \$188,000.00. The Board requested to have an onsite inspection of the buildings. Authorization was given by Elting. 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 and if he wishes to protest the County's determination he can file with TERC.

Protestor Charles Bridwell was present for the hearing at 10:15 a.m. Protest number 2014-003 (Lots 2 & 3, Block 36, East Superior to O.T. Superior) was read into the record. Bridwell is requesting the land value stay the same at \$1,865.00 and the building value to \$20,845.00 from 44,960.00. Bridwell noted the addition is incomplete and because of contractor errors will need a major overhaul. Bridwell had a proposal from Randy Schultz Construction of Ruskin showing all the needed work to be done. No dollar amount is noted. Bridwell noted he needed this for the attorney. The workers who was doing the construction walked off of the site. Stanard verified where the addition is located on the map of the home. The addition is currently not livable space and lost the use of the garage also. The plumbing and electrical was installed, however it has not been connected with the rest of the house yet. Stanard and Rogers both noted they needed access to review the site. Bridwell gave his approval. 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 and if he wishes to protest the County's determination he can file with TERC.

Chairman Corman recessed the Board of Equalization meeting at 10:25 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk



# **JULY 7, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 7, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 30, 2014 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 30, 2014 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 9:58 a.m. Present for the Board of Equalization Protest Hearings is the 3 Board of Equalization members, Clerk Kassebaum, County Assessor Susan Rogers to hear protests on Real Property Valuations for 2014.

Protestor Gary Gerbeling was not present for the hearing at 10:00 a.m. Protest number 2014-02 (Part of SE1/4 7bSection 34, T3N-R6W) was read into the record. Gerbeling requested a reduction in land value of \$304,900.00. He stated "It does not seem possible that the value of the land could increase 50% or \$653/Acres in one year. There must be a mistake". Rogers commented that she had talked with Mr. Gerbeling and explained the process and verified dry acres and grass acres and therefore recommends No Change in valuation. **A motion was made by Brown to accept the County Assessor's recommendation of No Change in valuation and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Donna Krupicka was not present for the hearing at 10:15 a.m. Protest number 2014-04 (SW1/4 Section 8, T4N-R8W) was read into the record. Krupicka requested a reduction in land value from \$326,460.00 to \$250,000.00. Krupicka noted there is only 110 acres. The rest is trees. When my dad farmed 60 years ago he had hay & pasture. It's all trees and cannot be farmed or pastures. FSA Maps and certification of acres were submitted. Rogers commented the FSA Certification has 110 acres of dry land and we have 112 acres of dry. Rogers recommends a change in dry land acres to 110.22, we will make the change in dry to grass. We already have some assessed as timber. **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.**

Protestor Michael Kucera was not present for the hearing at 10:30 a.m. Protest number 2014-05 (Pt NE1/4 of Section 21, T4N-R8W) was read into the record. Kucera requested a reduction in land value from \$234,405 to \$187,000.00. Kucera noted that recent sales of land that have been sold in area have been sod busted. 90 acres of pasture of which 63.8 ac is class 6, very steep canyons which is not tillable making farm less valuable because it is too steep to crop (many slopes are 30-40%. See attached soil survey maps and information (this is also steep poor pasture). Rogers commented there is a difference in the grass acres and dry land acres. We show CRP ground and the FSA maps do not show any certified CRP acres. Therefore Rogers is recommending a change to FSA certification of acres. **A motion was made by Brown to accept the County Assessors recommendation of an adjustment in dry land and grass acres per the FSA certifications and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Jeff Ziegler was not present for the hearing at 10:45 a.m. Protest number 2014-06 (Misc. Ruskin tracts in part of the NE1/4 NE1/4 of Section 15, T2N-R5W) was read into the record. Ziegler requested a reduction in land value from \$3,670.00 to \$2,450.00 and the building value be lowered from \$12,165 to \$3,250.00. Ziegler noted "This is not agricultural land. All you did is looked at sale value and there was a lot of personal property that went in the sale. Shop tools, etc." A list of personal property was submitted. Rogers commented that they did look at the sale and was not aware of any personal property as it did not show on the 521 Form (Real Estate Transfer Statement). Rogers also noted they had 1.3 acres assessed as dry land and there is not any. Rogers recommends a change from dry land acres to building site value. She will review the list of personal property and noted there is no dollar amount on the list. As she does not have any figures at this time she recommends to table it until a later date. Chairman Corman tables the protest to determine at a later date.

Protestor Wayne A. Pritts was not present for the hearing at 11:00 a.m. Protest number 2014-07 (NE ¼ 7 E. 99' of NW1/4 except 100'x120' in Section 18, T2N-R8W, 259 acres) was read into the record. Pritts requested the land value be reduced from \$414,665.00 to \$393,162.00. Pritts submitted a Uniform Rural Appraisal Report, prepared by Bradley K. Elting, Certified General Appraiser and Corey D. Mikkelsen, licensed appraiser. Rogers noted there are 2 protests that are being addressed together in the appraisal and would request they be discussed at the same time. Chairman Corman also

read into the record Protest number 2014-08 (W. 39 Acres in NW1/4 & 100'x120' out of 99 Acres in NW1/4 of Section 18, T2N-R8W, 39 acres). Pritts is requesting the land value be lowered from \$74,960.00 to \$59,202.00. Pritts submitted a letter which refers to both properties. Rogers commented the appraisal from Elting is based on a fee simple and we appraise as a mass appraisal (sales). Rogers reviewed an aerial imagery and noted there is no abandoned building site and noted there is a 2014 FSA map showing a difference in acres as certified. Rogers recommends an adjustment in acres to the certified acres. **A motion was made by Brown to accept the County Assessors recommendation of a change in dry acres and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor John Lange was present for the hearing at 11:15 a.m. Protest number 2014-09 (Pt W1/2 of Section 27-T1N-R8W) was read into the record. Lange is requesting the land value be lowered from \$543,455.00 to \$456,207.00 and the building value of \$6,905.00 kept the same. Lange submitted a letter noting the land is located in the Lower Republican NRD and only has 10% allowed usage of water for irrigation. He is not allowed to drill a well due to a moratorium and his irrigation comes from the Bostwick Canal and they are not allowing any irrigation this year. Lange notes the land prices are lower in the Lower Republican NRD verses the Little Blue NRD due to the requirements of water to Kansas. Lange is requesting there be a sub class for different irrigation types and a subclass for the Lower Republican land. Rogers noted that if a Sub Class was to be implemented it would need to be petitioned to TERC by the Board. Lange is requesting the Board to petition the state for a change to a subclass. Lange noted the sales approach for valuation is not a just way of determining valuation as there is no comparable sales in his area to base it from. Lange had a list of Statutes referring to valuations. Rogers noted there were no other Counties in the Lower Republican District that use subclasses. Rogers also noted that a temporary change in water rights is not allowed to be re-classed. Lange is also requesting to put up a fence along the minimum maintenance county road. Chairman Corman noted that is not allowed. Rogers noted the certified acres are different than what we have. Rogers requested to determine at a later date. Chairman Corman tabled the decision until a later date.

Protestor Helen C. Magee was not present for the hearing at 11:30 a.m. Protest number 2014-10 (NE1/4 of Section 21, T1N-R5W) was read into the record. Maggee requested to have the land value reduced from \$400,905.00 to \$332,000.00. Maggee submitted a letter stating that the average increase in market value in the SE district of Nebraska has gone up 24% over the past 5 years. She doesn't believe the assessed value should increase more than the market value. Her figures are at the 24% increase. Maggee also submitted FSA Map and Certification of acres. Rogers recommends to change the dry land acres to the FSA Certified acres. **A motion was made by Brown to accept the Assessor's recommendation of a change in acres to the FSA Certified Acres and the motion was seconded by Corman. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Protestor Orlyn A Renz was present for the hearing at 11:45 a.m. Protest number 2014-12 (SW1/4 of Section 1, T1N-R5W) was read into the record. Renz is requesting the land value be reduced from \$324,910.00 to \$215,935.00 and the building value remain the same. Renz noted he would like to make a living off the farm and not lose the farm by continued inflated land prices and taxes. Renz also noted a creek runs through the land and is highly erodible with no irrigation used. His land should not be equal in value to the land around him as his is not flat. Rogers commented that our acres are different than the FSA Certified acres. Rogers recommends to determine at a later time. Chairman Corman table the decision until a later date.

Chairman Corman recessed the Board of Equalization meeting at 11:55 a.m.

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

# **MEETING AGENDA OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

Call to Order  
Approve Agenda and Minutes  
Miscellaneous Business  
Approval of Claims  
Approve Inventories  
Public Comments  
Danny K. Corman, Chairman

## **JULY 14, 2014:**

**10:00 a.m.** Susan Rogers, Assessor and Darrel Stanard, Appraiser to hear protest hearings.

List available at the County Clerk's Office. (2014-11 & 2014-13)

**10:30 a.m.** Final determination for protest numbers 2014-01; 2014-03; 2014-06; 2014-09; 2014-12; 2014-13.

**11:00 a.m.** Make an on-site review of property and final determination. (2014-11)

# **JULY 21, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 21, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 14, 2014 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 14, 2014 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.

**A motion was made by Brown 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 2012 Chrysler 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 placement in the community and for personal shopping. 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 Brodstone Memorial Hospital for a 2013 Ford Taurus used for the express purpose of traveling to clinics, transporting medical supplies, and employee education travel. Corman, Brown, and Combs all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:36 a.m.

Danny K Corman, Chairman  
By: Amy J. Mazour, Deputy County Clerk

# **AUGUST 25, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met August 25, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 21, 2014 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 25, 2014 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.

**The County Assessor had submitted the Listing of all Real Estate in Nuckolls County, Nebraska which is exempt from taxation in 2014, except that owned by the State or its governmental subdivisions. Religious Purposes has 38 parcels, Cemetery Purposes has 15 parcels, and Charitable Purposes has 36 parcels. The list is available in the County Assessor's office. A motion was made by Brown to accept the list as submitted and the motion was seconded by Combs. Brown voted aye, Combs voted aye, Corman voted aye, 0 voted nay. Motion carried.**

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:33a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk

# SEPTEMBER 29, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 29, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 25, 2014 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 25, 2014 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman and Brown are present for said meeting. Combs is absent.

The Board of Equalization reconvened at 10:32 a.m.

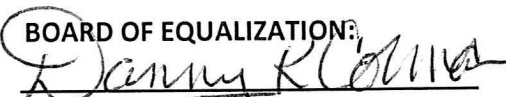
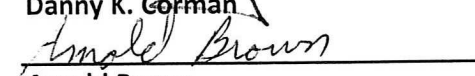
**A motion was made by Brown to approve an Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Living Faith Fellowship Church for a 2006 Chevrolet Van used to travel to church services, special meetings, and various functions, transporting materials and supplies for church related events, and the motion was seconded by Corman. Corman voted aye, Brown voted aye, 0 voted nay, Combs absent. Motion carried.**

**A motion was made by Brown to adopt the list of levies as submitted and the motion was seconded by Corman. Brown voted aye, Corman voted aye, 0 voted nay, Combs absent. Motion carried with a majority vote.**

## NUCKOLLS COUNTY, NEBRASKA 2014 ADOPTED LEVIES PER \$100 OF VALUATION

County	General Fund	0.189013
County	Civil Defense	0.003319
Agricultural Society	General Fund	0.003983
Agricultural Society	Sinking Fund	0.002113
Superior Airport Authority	General Fund	0.019870
City of Superior	General Fund	0.452060
City of Nelson	General Fund	0.500000
Village of Lawrence	General Fund	0.376008
Village of Ruskin	General Fund	0.480208
Village of Hardy	General Fund	0.357550
Village of Nora	General Fund	0.292788
Village of Oak	Street Fund	0.421247
Superior Rural Fire District	General Fund	0.012721
Nelson Rural Fire District	General Fund	0.011700
Nelson Rural Fire District	Sinking Fund	0.003112
Lawrence Rural Fire District	General Fund	0.012960
Lawrence Rural Fire District	Sinking Fund	0.007354
Ruskin Rural Fire District	General Fund	0.012578
Hardy Rural Fire District	General Fund	0.006562
Hardy Rural Fire District	Sinking Fund	0.006144
Davenport Rural Fire District	General Fund	0.010628
Superior Public School District #11	General Fund	0.961810
Superior Public School District #11	Bond Fund	0.153377
Superior Public School District #11	Special Building Fund	0.027345
Superior Public School District #11	Qualified Capital	0.015338
South Central Nebraska Unified School District #5	General Fund	0.592136
South Central Nebraska Unified School District #5	Special Building Fund	0.045820

Dated the 29th day of September, 2014.

BOARD OF EQUALIZATION:  
  
\_\_\_\_\_  
Danny K. Corman  
  
\_\_\_\_\_  
Arnold Brown  
  
\_\_\_\_\_  
Michael D. Combs

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:41a.m.

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

# **OCTOBER 20, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met October 20, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 29, 2014 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 29, 2014 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown, and Combs are present.

The Board of Equalization reconvened at 10:15 a.m.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:19 a.m.

Danny K Corman, Chairman  
By: Carrie Miller, County Clerk



# **NOVEMBER 24, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met November 24, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 20, 2014 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 20, 2014 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 10:12 a.m.

**A motion was made by Corman to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Good Samaritan Society-Superior for a 1995 Ford used to transport residents to appointments and outings. At times used to transport staff to out of town workshops and training, and Combs seconded the motion. Corman voted aye, Brown voted aye, and Combs voted aye, 0 voted nay. Motion carried.**

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:15 a.m.

Danny K Corman, Chairman  
By: Carrie Miller, County Clerk

# **DECEMBER 22, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met December 22, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 24, 2014 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 24, 2014 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 10:02 a.m.

No business for the month of December.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:03 a.m.

Danny K Corman, Chairman  
By: Carrie Miller, County Clerk