

JANUARY 26, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met January 26, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 22, 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 December 22, 2014 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen, Susan Rogers and Vicki Ensign were present for said meeting.

The Board of Equalization reconvened at 10:05 a.m.

A motion was made by Zikmund to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. 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 Christensen seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

- **2014 Dodge Grand Caravan**
- **2003 Ford Econoline Van**

Susan Rogers provided a list of all Real Estate in Nuckolls County, Nebraska which is exempt from 2015, except that owned by the State or its governmental subdivisions.

Susan Rogers and Vicki Ensign asked to Board to strike \$54.04 in taxes. **A motion was made by Corman to strike the requested amount of \$54.04. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Susan Rogers and the board held a discussion about Cattlerack Ranch and Prayer Center.

Chairman Corman recessed the Board of Equalization meeting at 10:50 a.m.

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

FEBRUARY 23, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 23, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 26, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen, Susan Rogers and Vicki Ensign were present for said meeting. Chairman Corman approved the agenda and the February 23, 2015 Minutes.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made by Zikmund to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Superior Good Samaritan Center for a 1996 Ford Van 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. Christensen seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 10:32 a.m.

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

MARCH 23, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met March 23, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 23, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen, Susan Rogers and Vicki Ensign were present for said meeting. Chairman Corman approved the agenda and the February 23, 2015 Minutes.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made by Zikmund to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Superior Good Samaritan Center for a 2000 Ford Pickup. Christensen seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

A motion was made by Christensen to Approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for 2004 Chevrolet Silverado 1500, 2013 Ford Edge SE AWD, and 2002 Chevrolet Impala. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Susan Rogers presented a list of 5 Tax corrections. **A motion was made by Christensen to correct a clerical error and reduce the number of acres on McReynolds Farms Inc. Seconded by Corman. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

The other 4 Tax corrections concerned The Prayer Center. TERC orders removed 2 parcels for the 2012 and 2013 Tax years. **A was made by Christensen to remove 2 parcels of property of The Prayer Center from the Tax years 2012 & 2013 per TERC orders. Seconded by Corman. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:49 a.m.

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

APRIL 27, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 27, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 23, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the March 23, 2015 Minutes.

The Board of Equalization reconvened at 10:30 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 Superior Good Samaritan Center for a 2005 Chevrolet Venture. Zikmund seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

A motion was made by Zikmund to Approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services for 2012 Dodge Caravan Grand SE. Seconded by Christensen. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Susan Rogers presented a Homestead Exemption correction. **A motion was made by Christensen to correct a Homestead Exemption for Don Delka. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:55 a.m.

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

MAY 18, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 18, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 27, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the April 27, 2015 Minutes.

The Board of Equalization reconvened at 10:30 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 Midland Area Agency on Aging for 2 2012 Dodge Caravan Grand SE Sport Vans. Zikmund seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Susan Rogers presented three 451 forms Applications for Tax Exemptions. Brodstone Memorial Hospital for the Thrift Store. **A motion was made by Zikmund to accept the Application for Tax Exemption from Brodstone Memorial Hospital for the Thrift Store. Seconded by Corman. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Brodstone Memorial Hospital for their house located north of the Clinic. **A motion was made by Corman to accept the Application for Tax Exemption from Brodstone Memorial Hospital for their property house located just north of the Clinic. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

A motion was made by Zikmund to accept the Application for Tax Exemption from New Hope Connection. Seconded by Christensen. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 10:50 a.m.

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

JUNE 29, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 29, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 18, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen, Stanard and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the May 18, 2015 Minutes.

The Board of Equalization reconvened at 10:00 a.m.

Protestors Rassmuss and Bonnie Pederson were not present for their hearing at 10:00 a.m. Their protest #2015-01 (PT NW1/4 12-1-7) was read into the record. Corman read reasons for requested value change stating; nothing has changed here except the crop prices have gone down and wheat crop is very uncertain Over \$100,000.00 increase is too much. County Assessor, Susan Rogers would recommend an interior inspection of the home and the FSA map that was provided by the protestors was from 2011. Rogers would like to see a current comparison of the map before making a determination. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Dale Delka was not present for his hearing at 10:15 a.m. Protest #2015-02 (Lots 3 & 4, Blk 6, Village of Bostwick) was read into the record. Corman read the reasons for requested valuation change; valuation went up 37% while the value of the property I'm sure went down in value. No one lives here 10 months of the year. County Assessor Susan Rogers agreed with Stanard to call the owner for an internal interior inspection and table till further verification. The Board noted they would take this recommendation under consideration.

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

Chairman Corman recessed the Board of Equalization meeting at 10:30 a.m.

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

JULY 6, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 6, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 29, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the June 29, 2015 Minutes.

The Board of Equalization reconvened at 10:00 a.m.

Protestors William & Carolyn Kassebaum were present for their hearing at 10:00 a.m. Their protest #2015-04 (S1/2SE1/4 & E1/2SW1/4 22-4-8) was read into the record. Corman read reasons for requested value change stating; Farm was offered for sale and failed to get any bid. Our percentage of increase is larger (36.5%) than any of the comparisons listed. The property valuation was \$410,315.00 and protesters would like a reduction to \$350,000.00. Rogers would like to see a current comparison of the map before making a determination. Rogers explained that the comparison for surrounding sales were taken from the past 3 years and the sales of comparison presented by protesters were too recent, and not calculated into what is used for determination yet. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Michael J. & Karen M. Kucera, Michael was present for his hearing at 10:15 a.m. Protest #2015-05 (PT NE ¼ 21-4-8) was read into the record. Corman read the reasons for requested valuation change; valuation was too high for recent surrounding sales and the grassland is not of good quality due to the steepness. Property valuation is \$313,535 and protest would like a reduction to \$260,000.00. Rogers explained that the county has only one classification for grassland and gave protestor a record of soil calculations on the property. Rogers also explained that again sales protestor was comparing were too recent and not included in the time span she is required to look at to make a determination. The Board noted they would take all these facts into consideration.

Protestor Michael Hynek was present for his hearing at 10:30 a.m. The protest #2015-08 (SE ¼ 19-2-8) was read into the record. Corman read the reasons for requested valuation change; the latest statistics report farmland values have dropped 4% in Nebraska last year. How can we have such an increase in valuation numbers? Taxes have tripled over the last 5 years and so how can you tax us more? Farmers are 3% of the population paying over 27% of the taxes in this state. My levy mill has not gone down and agriculture profits are non-existent or at the very best low right now. How can the state continue to put this burden on us? Property valuation was \$484,100.00 and protestor would like a reduction to \$314,294.00.

Protestor Michael Hynek was present for his hearing at 10:30 a.m. The protest #2015-09 (W ½ NW1/4 30-2-8) was read into the record. Corman read the reasons for requested valuation change; the latest statistics report farmland values have dropped 4% in Nebraska last year. How can we have such an increase in valuation numbers? Taxes have tripled over the last 5 years and so how can you tax us more? Farmers are 3% of the population paying over 27% of the taxes in this state. My levy mill has not gone down and agriculture profits are non-existent or at the very best low right now. How can the state continue to put this burden on us? Property valuation was \$188,250.00 and protestor would like a reduction to \$136,930.00.

Protestor Michael Hynek was present for his hearing at 10:30 a.m. The protest #2015-10 (split parcel of 153.9 acres on 9-2-8) was read into the record. Corman read the reasons for requested valuation change; the latest statistics report farmland values have dropped 4% in Nebraska last year. How can we have such an increase in valuation numbers? Taxes have tripled over the last 5 years and so how can you tax us more? Farmers are 3% of the population paying over 27% of the taxes in this state. My levy mill has not gone down and agriculture profits are non-existent or at the very best low right now. How can the state continue to put this burden on us? Property valuation was \$499,350.00 and protestor would like a reduction to \$314,590.00.

Rogers explained to Hynek that she had contacted Senator John Keuhn as requested and report back was he had a previous engagement but would like to hold an open meeting in the future for concerned Nebraska farmers to voice their concerns. The Board and Rogers explained that they understood protestor's concerns and feel their affects as well, but valuation levels are regulated on the State level and all hands are tied. Protestor then requested that the board step up and represent the tax payers of Nuckolls County and voice concern at the State level. Rogers then provided an explanation of soil quality on the property. The Board noted they would take all these facts into consideration.

Chairman Corman recessed the Board of Equalization meeting at 10:53 a.m.

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

JULY 13, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 13, 2015 in the Board Meeting Room at the courthouse, Nelson, Nebraska, per recess of July 6, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen, Stanard and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the July 13, 2015 Minutes.

The Board of Equalization reconvened at 10:00 a.m.

Protestors James & Heather Zimmerman were present for their hearing at 10:00 a.m. Their protest #2015-03 (PT N1/2NW1/429-4-8) was read into the record. Corman read reasons for requested value change stating; the house and land are not worth the increase of valuation. We paid \$178,000.00 8 years ago and have not improved the value to \$332,000.00. We also do not have a full finished basement. The valuation was \$332,000.00 and protesters would like a reduction to \$248,000.00. Stanard explained that some of the adjustment was due to increased size when correcting measurements. Stanard did agree that the house did not have metal roof or siding and asked that he and Rogers be granted an interior inspection. The out buildings were discussed and protesters explained that they didn't even own some of them, they were on the property when they purchased the parcel with the understanding that the owners would be removing them. Protesters agreed to another inspection later that afternoon. The Board noted they would take all the facts into consideration.

Protestor Brian Van Steenberg was not present for his hearing at 10:15 a.m. Protest #2015-06 (S1/2 Lot 3 & all of Lot 4& N1/2 Lot 5, Blk 20 O.T. Superior) was read into the record. Corman read the reasons for requested valuation change; the shed is worthless and being removed and the house is not livable. Property valuation is \$3,030.00 and protest would like a reduction to \$1,600.00. Stanard explained that policy is if the structure is still standing then it is considered at least salvage value. He will revisit the property and make a recommendation. The Board noted they would take all these facts into consideration.

Protestor Brian Van Steenberg was not present for his hearing at 10:15 a.m. Protest #2015-07 (S 25' of Lot 2 & N7' of Lot 3 O.T. Superior) was read into the record. Corman read the reasons for requested valuation change: there has not been a building on the land for a long time. Property valuation was \$530.00 and protestor would like a reduction to \$200.00. Rogers stated that the city had been contacted and a demolition permit had been obtained for the property so one would assume the structure was gone. Rogers and Stanard would drive by the property to confirm this. The Board noted they would take all these facts into consideration.

Protestor Donna Oliver was not present for her hearing at 10:30 a.m. The protest #2015-11 (E 50' of lots 7 & 8, Blk 3 North Superior) was read into the record. Corman read the reasons for requested valuation change; the interior of the house has deteriorated more since the last assessment. The furnas in the house has gone out and the estimated cost to repair is \$3,000.00. Stanard had inspected the house and previously reduced the valuation from \$21,380.00 to \$12,380.00 in 2014. . Property valuation is \$12,380.00 and protester would like a reduction to \$6,730.00. Rogers will request another interior inspection and check with the city for activity of utilities. The Board noted they would take all these facts into consideration.

Protester Robert Theer was not present for his hearing at 10:45 a.m. Protest # 2015-12 (PT N1/2 NE1/4 & SE1/4 NE1/4 of 27-4-8) was read into the record. Corman read the reasons for requested valuation change; the increase is almost 40% and from what I've seen farmland has only increased single digits. Property valuation is \$212,870.00 and protester would like a reduction to \$153,000.00. Rogers stated she will reconfirm the acres and make a later recommendation. The Board noted they would take all facts into consideration.

Chairman Corman recessed the Board of Equalization meeting at 10:53 a.m.

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

JULY 20, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 20, 2015 in the Board Meeting Room at the courthouse, Nelson, Nebraska, per recess of July 13, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Susan Rogers were present for said meeting. Chairman Corman approved the agenda and the July 6 & July 13, 2015 Minutes.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made by Zikmund to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. a 2012 Chrysler Van. Christensen seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Susan Rogers was presented the final determinations on the 2015 Property Valuation Protests.

Protest # 2015-01 Rasmuss & Bonnie Pedersen with the valuation of \$453,090.00. A motion was made by Zikmund to change the valuation to \$475,636.00 due to more tilled acres than what was originally assessed. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-02 Dale Delka with the valuation of \$9,755.00. A motion was made by Zikmund to change the valuation to \$7,480.00 due to an additional inspection to the house since last appraisal. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-04 William and Carolyn Kassebaum with the valuation of \$410,315.00. A motion was made by Christensen to change the valuation to \$412,705.00 due to current market value and an addition of more tilled acres than was originally assessed. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-05 Michael and Karen Kucera with the valuation of \$313,535.00. A motion was made by Christensen that there was no evidence found to support the request for a change in valuation. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest #2015-08 Michael Hynek with the valuation of \$484,100.00. A motion was made by Zikmund that there was no evidence found to support the request for a change in valuation. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-09 Michael Hynek with the valuation of \$188,250.00. A motion was made by Christensen that there was no evidence found to support the request for change in the valuation. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-10 Michael Hynek with the valuation of \$499,350. A motion was made by Zikmund that there was no evidence found to support the request for change in the valuation. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-03 James and Heather Zimmerman with the valuation of \$332,970.00. A motion was made by Zikmund to change the valuation to \$312,865.00 due to a measurement correction and a closer inspection of the out buildings. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-06 Brian Van Steenberg with the valuation of \$3,030.00. A motion was made by Christensen to change the valuation to \$2,000.00 due to the removal of the car port and assessor found that there was no evidence to utilities to the structure. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-07 Brian Van Steenberg with the valuation of \$530.00. A motion was made by Christensen to change the valuation to \$210.00 due to the removal of the structures on the parcel in 2014. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-11 Donna Oliver with the valuation of \$12,380.00. A motion was made by Zikmund that there was no evidence found to support the request for a change in the valuation. The contract appraiser had done an inspection of the structure in 2014 and there was evidence of utilities and occupants still in the house hold. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Protest # 2015-12 Robert Theer with the valuation of \$284,145.00. A motion was made by Corman to change the valuation to \$282,240.00 due to the correction of additional acres covered by structure rather than tilled than previously assessed. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

Rogers presented the board with a tax correction on parcel #0005899.50. A motion was made by Christensen to allow the Chairman to sign the tax list correction on parcel #0005899.50. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

A motion was made by Christensen to accept the 2015 Clerical Corrections. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

A motion was made by Christensen to allow the Chairman to sign the Contract between Nuckolls County and Stanard Appraisal. Seconded by Corman. Corman, Christensen & Zikmund 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: Carrie Miller, County Clerk

AUGUST 24, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met August 24, 2015 in the Board Meeting Room at the courthouse, Nelson, Nebraska, per recess of July 20, 2015 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. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen were present for said meeting. Chairman Corman approved the agenda and the July 20, 2015 Minutes.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made by Zikmund to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. a 2014 Chrysler 4 Door Wagon. Corman seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Chairman Corman recessed the Board of Equalization meeting at 10:40 a.m.

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

SEPTEMBER 28, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 28, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 24, 2015 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 24 2015 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made Christensen to Approve an Application for Motor Vehicle Exemption for the Living Faith Fellowship Church for a 2006 Chevrolet Van. Seconded by Corman. Corman, Zikmund & Christensen all voted Aye. 0 voted Nay. Motion carried.

Susan Rogers updated the board on the status of the TERC case with Cattle Rack Ranch. An adjustment in acreage was needed so Rogers asked for an approval of \$412.09 be returned to the patron for a tax adjustment. **A motion was made by Zikmund to approve the \$412.09 adjustment. Seconded by Christensen. Corman, Zikmund & Christensen all voted Aye. 0 voted Nay. Motion carried.**

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

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

OCTOBER 5, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 5, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 28, 2015 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 28, 2015 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made by Corman to Approve 2015 Levy. Seconded by Zikmund. Corman, Christensen and Zikmund all voted Aye. 0 voted Nay. Motion carried.

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

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

OCTOBER 5, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 19, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 5, 2015 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 5, 2015 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:30 a.m.

There was no new business.

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

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

NOVEMBER 23, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met November 23, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 19, 2015 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 19, 2015 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:30 a.m.

A motion was made by Christensen to Approve an Application for Motor Vehicle Exemption Good Samaritan Society for a 1995 Ford. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Nuckolls County Assessor Susan Rogers presented 3 Tax Corrections. **A motion was made by Christensen for Chairman to sign all 3 Tax Corrections. Seconded by Corman. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:37 a.m.

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

DECEMBER 21, 2015 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met December 21, 2015 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 23, 2015 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 23, 2015 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:30 a.m.

There was no new business.

As there is no further business, Chairman Corman recessed the Board of Equalization meeting at 10:32 a.m.

Danny K Corman, Chairman

By: Amy Mazour, Deputy County Clerk