

# **JANUARY 25, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met January 25, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 21, 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 December 21, 2015 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Assessor Susan Rogers were present for said meeting.

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

Susan Rogers provided a list of 2016 Tax Exemption Applications. The Public Hearing to Approve/Deny the Applications will be set for Februarys 2016 BOE Meeting.

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

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

# **FEBRUARY 22, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met February 22, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 25, 2016 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 25, 2016 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Zikmund and Christensen and Assessor Susan Rogers were present for said meeting.

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

Susan Rogers provided a list of 2016 Tax Exemption Applications. **A motion was made by Christensen to approve the 2016 Tax Exemption Applications. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**A motion was made by Zikmund for the BOE Chairman Corman to sign the 2016 Tax Exemptions. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

Susan Rogers presented a Tax Corrections List. **A motion was made by Christensen to Approve the Tax Corrections. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**A motion was made by Christensen to approve Motor Vehicle Exemption Application for Midland Area Agency on Aging for two 2012 Sport Vans. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried**

**A motion was made by Zikmund to Approve Motor Vehicle Exemption Application from Brodstone Memorial Hospital for 2002 Chevrolet Impala, 2004 Chevrolet Pickup and 2015 Chevrolet Traverse LT. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**A motion was made by Corman to Approve Motor Vehicle Exemption Application for Good Samaritan Society-Superior for 1996 E350 Cutaway Van. Seconded by Zikmund. Corman, Christensen & Zikmund 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

# **MARCH 28, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met March 28, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 22, 2016 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 22, 2016 Minutes. 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.

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

NO NEW BUSINESS

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

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

# **APRIL 25, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met April 25, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 28, 2016 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 28, 2016 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 VLS and 2004 Ford F150. 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 Personal Property Tax List Correction. **A motion was made by Corman to Approve the Personal Property Tax List Correction. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

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

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

# **MAY 16, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met May 16, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 25, 2016 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 April 25, 2016 Minutes.

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

NO NEW BUSINESS.

Chairman Corman recessed the Board of Equalization meeting at 10:31 a.m.

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

# **JUNE 27, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met June 27, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 23, 2016 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 23, 2016 Minutes.

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

Protestors George and Arilene Griel. George Griel was present for their hearing at 10:00 a.m. Their protest #2016-01 N' 45 foot of Lot 5, Blk 6, North Addition to O.T. Superior was read into the record. Corman read reasons for requested value change stating; the home was bought for \$29,000.00 and have only added a garage and a roof over the patio. The requested evaluation is \$49,000.00. The increase is too much. County Appraiser, Stanard asked various questions about the addition and the labor. County Assessor, Susan Rogers would recommend an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestors Dustin and Janelle Corman. Dustin Corman was present for his hearing at 10:15 a.m. Protest #2016-04 Lots 1-16 & S PT of Lot 17 Warehouse Lots Addition to O.T. Oak and Part of the Former RR ROW was read into the record. Corman read the reasons for requested valuation change; I purchased the property last year for \$137,000.00 and feel that is the active value as the property was advertised to the public. This is a unique property being an old elevator. Much of the facility is non-functional and will not be used for commercial use. County Assessor Susan Rogers agreed with Stanard for an internal interior inspection and tabled till further verification. The Board noted they would take this recommendation under consideration.

Protestors Ronald and Elodie Thompson were not present for their hearing at 10:30 a.m. Their protest #2016-02 Lot 10 & s1/2 of Lot 11, Blk 13, North Addition to O.T. Superior was read into the record. Corman read reasons for requested value change stating; the home and garage had been trashed. I have been working on it for some time but it is yet habitable. I would say it is more like a house under construction or restoration. County Appraiser, Stanard and County Assessor, Susan Rogers are both familiar with the property and would recommend an inspection of the home. Rogers suggested tabling for 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 10:48 a.m.

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



# **JULY 5, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 5, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 27, 2016 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 June 27, 2016 Minutes.

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

**A motion was made by Christensen to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. a 2015 Chrysler Van and a 2014 Chrysler Van. Zikmund seconded the motion. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Corman to Approve an Application for Exemption from Motor Vehicle Taxes submitted by Brodstone Memorial Hospital for a 2003 Ford Taurus. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Protestors Basil and Ilene Johnson. Basil Johnson was present for their hearing at 10:30 a.m. Their protest #2016-03 South 37.5' Lots 4 & 5, Block 2, North Addition to O.T. Superior was read into the record. Corman read reasons for requested value change stating; the house was built in 1945 has no basement or garage. It's a 2 bedroom, 1 bathroom and we paid \$19,000.00 in 2015. Johnson explained he has looked at other houses on the market similar and felt that \$21,000.00 was a more accurate value. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

County Assessor Susan Rogers asked the board to review Protest #2016-04 Dustin & Janelle Corman. Rogers explained that the property had been inspected and the recommendation of the County Assessor and Appraiser Standard was to decrease that valuation the property had been valued at \$376,915.00 for commercial use. Upon inspection proving it was privately owned for personal storage the recommendation was \$136,130.00. Christensen questioned why the valuation should be set lower than the recent purchase price. County Appraiser Stanard explained that much of the buildings and equipment had depreciated and some were not even useable. **A motion was made by Christensen to accept the recommendation to lower valuation on Protest #2016-4 from \$367,915.00 to \$136,130.00. Seconded by Zikmund. Corman, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 11:06 a.m.

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



# **JULY 11, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 11, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 5, 2016 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 5, 2016 Minutes.

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

Protestors Darren and Belinda Genung & Troy and Nancy Genung. Troy and Darren Genung were present for their hearing at 10:00 a.m. Their protest #2016-06 1996 Annex- Pt W1/2SW1/4 30-T1N-R6W was read into the record. Darren Genung and Troy Genung provided documentation for their requested \$103,985.00 instead of \$230,435.00. Darren explained that the buildings were older and didn't think it was fair to value them at replacement costs. Stanard explained that the replacement cost is a state requirement but appreciated all the information provided. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the business. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Carol Jeffs. Carol Jeffs and Bruce Jeffs were present for their hearing at 10:15 a.m. Their protest #2016-07 Lots 1 & 2, Blk 5, Wheelers First Addition to O.T. Nelson was read into the record. Corman read reasons for requested value change stating; Valuation last year was \$6,350.00. This year is \$14,325.00. We have not made any improvements. It is unfair to raise the valuation this much. County Appraiser Stanard explained that last evaluation he requested an inspection and was denied but had been told that improvements were in the process. He also explained that records had been updated for the central air system which increased the value. County Appraiser, Stanard and County Assessor, Susan Rogers both recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestors William and Rita Blauvelt. William Blauvelt was present for their hearing at 10:30 a.m. Their protest #2016-05 West 53' 4" of Lots 1 & 2 and North 8" of West 53' 4" of Lot 3, Blk 44, O.T. Superior was read into the record. Corman read reasons for requested value change stating; after several months on the market the property was purchased for \$7,500.00 in September 2013. William provided several pictures of the interior of the property. Appraiser Stanard requested to inspect the property and the session was tabled for further review.

Chairman Corman recessed the Board of Equalization meeting at 10:58 a.m.

By: Carrie Miller, County Clerk

# **JULY 18, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 18, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 11, 2016 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 11, 2016 Minutes.

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

Susan Rogers presented the final determinations on the 2016 Property Valuation Protests.

**Protest # 2016-01** George & Arlene Greil with the valuation of \$65,055.00. **A motion was made by Zikmund to change the valuation to \$52,805.00 due to Assessor's recommendation after inspection. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2016-02** Ronald & Elodie Thompson with the valuation of \$57,735.00. **A motion was made by Zikmund to change the valuation to \$37,545.00 due to an Assessor's recommendation after communication with the property owners. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2016-03** Basil W. & Ilene Johnson with the valuation of \$29,060.00. **A motion was made by Corman to change the valuation to \$23,050.00 due to Assessor's recommendation upon inspection. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2016-04** Dustin & Janelle Corman with the valuation of \$376,915.00. **A motion was made by Zikmund to change the valuation to \$136,130.00 due to an additional inspection by the Nuckolls County Assessor confirming site being used for storage. Seconded by Corman. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest #2016-05** William & Rita Blauvelt with the valuation of \$26,950.00. **A motion was made by Christensen to change the valuation to \$10,360.00 due to Assessor recommendation upon inspection. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2016-06** Darren & Belinda Genung and Troy & Nancy Genung with the valuation of \$230,435.00. **A motion was made by Corman to set valuation of \$170,000.00. Motion died. A motion was made by Zikmund to accept Assessor's recommendation of \$159,745.00 after inspection and property record updates. Seconded by Christensen. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2016-07** Carol Jeffs with the valuation of \$14,325.00. **A motion was made by Corman to accept the Assessor's recommended valuation of \$9,770.00 after adding central air to records and deducting depreciation of the structure. Seconded by Zikmund. Corman, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 12:30 p.m.

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

# **AUGUST 22, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met August 22, 2016 in the Board Meeting Room at the courthouse, Nelson, Nebraska, per recess of July 25, 2016 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 25, 2016 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 & 2015 Chrysler Town and Country Vans. Corman 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 Living Faith Fellowship Inc. for Chevrolet 2006 Express Van G3500. 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 Superior Church of Christ for Chevrolet 2002 Express Van G30. 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 10:38 a.m.

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

# **SEPTEMBER 26, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met September 26, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 22, 2016 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 22 2016 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 9:30 a.m.

**A motion was made Zikmund to Approve an Application for Motor Vehicle Exemption for the Good Samaritan Society-Superior for a 2016 Senator II. Seconded by Christensen. Corman, Zikmund & Christensen all voted Aye. 0 voted Nay. Motion carried.**

**A motion was made Corman to Approve an Application for Motor Vehicle Exemption for the Good Samaritan Society-Superior for a 2016 Ford Small Bus. Seconded by Zikmund. 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 9:45 a.m.

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

# **OCTOBER 3, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met October 3, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 26, 2016 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 22 2016 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 11:00 a.m.

**A motion was made Christensen to Adopt 2016/2017 Levy. Seconded by Corman. 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 11:10 a.m.

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

# **NOVEMBER 28, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met November 28, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 3, 2016 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 3, 2016 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 discussion was held about Approve/Deny all Motor Vehicle Exemptions once or twice a year. No action was taken.

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

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



# **DECEMBER 19, 2016 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met December 19, 2016 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 28, 2016 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 28, 2016 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 Zikmund to approve an application for Motor Vehicle Exemption for Superior Mid Nebraska Individual Services Inc. for a 2014 Dodge Grand Caravan. Seconded by Christensen. Corman, Zikmund and Christensen all voted Aye. 0 voted Nay. Motion carried.**

**A motion was made by Corman to approve an application for Motor Vehicle Exemption for Superior Church of Christ for a 2006 Chrysler Minivan. Seconded by Christensen. Corman, Zikmund and Christensen all voted Aye. 0 voted Nay. Motion carried.**

**A motion was made by Christensen to accept 2 Tax List Corrections for the City of Superior presented by Assessor Rogers. Seconded by Zikmund. 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 10:40 a.m.

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