JANUARY 23, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met January 23, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 19, 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 Christensen approved the agenda and the December 19, 2016 Minutes. Christensen 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 accept Assessor Rogers 2017 Tax Exemption List. Seconded by Blackstone. Blackstone, Zikmund and Christensen all voted Aye. 0 voted Nay. Motion carried.

A motion was made by Zikmund to approve an application for Motor Vehicle Exemption for Midland Area Agency on Aging for two 2012 Dodge Sport Vans. Seconded by Blackstone. Blackstone, Zikmund and Christensen all voted Aye. 0 voted Nay. Motion carried.

As there is no further business, Chairman Christensen recessed the Board of Equalization meeting at 10:45 a.m.

FEBRUARY 21, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 21, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 23, 2017 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 Christensen approved the agenda and the January 23, 2017 Minutes. Christensen 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.

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

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

A motion was made by Blackstone to Approve Motor Vehicle Exemption Application for Good Samaritan Society-Superior for 2004 LGT Convtnl. Seconded by Zikmund. Blackstone, Christensen & Zikmund all voted Aye. 0 voted Nay. Motion carried.

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

MARCH 20, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met March 20, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 21, 2017 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. Christensen announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Blackstone and Christensen were present for said meeting. Chairman Christensen approved the agenda and the February 21, 2017 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 Superior Good Samaritan Center for a 2013 Chevrolet Impala and 2005 Chevy Venture LS. Blackstone seconded the motion. Blackstone 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 Mid Nebraska Individual Services for 2012 Dodge Caravan Grand SE. Seconded by Blackstone. Blackstone and Christensen all voted Aye, 0 voted Nay. Motion carried.

Chairman Christensen recessed the Board of Equalization meeting at 10:05 a.m.

APRIL 17, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 17, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 20, 2017 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. Christensen announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Blackstone, Zikmund and Christensen were present for said meeting. Chairman Christensen approved the agenda and the March 20, 2017 Minutes.

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

No new Business.

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

MAY 22, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 22, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 17, 2017 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. Christensen announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Blackstone, Zikmund and Christensen were present for said meeting. Chairman Christensen approved the agenda and the April 17, 2017 Minutes.

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

A motion was made by Blackstone 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. Zikmund seconded the motion. Blackstone, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Chairman Christensen recessed the Board of Equalization meeting at 10:05 a.m.

JUNE 26, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 26, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 22, 2017 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. Blackstone, Zikmund and Christensen, Stanard and Susan Rogers were present for said meeting. Chairman Christensen approved the agenda and the May 22, 2017 Minutes.

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

Protestor Ricky D. Steinhour. Ricky D. Steinhour was not present for their hearing at 10:00 a.m. Steinhour protest #2017-01 Lots 9 & 10, Block 3, O.T. Nelson. A message was given to Chairman Christensen that Steinhour had called into the Clerk's office and was withdrawing his protest. Rogers confirmed that she had spoken to Steinhour via phone previously, and was aware he would be possibly withdrawing the protest.

Protestors Raymond & Sheryl Dieatrick. Raymond & Sheryl Dieatrick were present for their hearing at 10:15 a.m. Their protest #2017-02 Lots 3 & 4, Block 31, O.T. Superior was read into the record. Christensen read reasons for requested value change stating; We purchased the property on March 30, 2017 for \$24,000.00. The basement leaks and there is extensive water damage to the interior of the house. The plumbing was in poor condition and we have already had to spend \$4,000.00 on the plumbing just to be able to move into the structure. The house has suffered neglect over time and the demographics of the town of Superior are at a steady decline. An increase in valuation of almost \$17,000.00 in one year is very high and unreasonable. For these reasons I feel the valuation I am requesting of \$51,485.00 is closer to the actual property value, while still providing needed tax revenue for the County. 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.

Protestor Anton J. Debelak. Anton J. Debelak was present for the hearing at 10:30 a.m. The protest #2017-03 Lot 4, Block 1, North Addition to the O.T. Superior was read into the record. Christensen read reasons for requested value change stating; It is almost a 23% increase and I have done no additional work or updates. Could the increase be more incremental? Debelak also presented the board with a list of similar properties in the area. 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.

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

JULY 3, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 3, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 26, 2017 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. Blackstone, Zikmund and Christensen, Stanard and Susan Rogers were present for said meeting. Chairman Christensen approved the agenda and the June 26, 2017 Minutes.

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

Protestor Dan Leonard, JLL Valuations & Advisory Services was not present for the hearing at 10:00 a.m. Leonard protest #2017-04 Lots 5, 6, 8 & PT 7, Blk 2, 1996 Annex-TR1 E/S Industrial Park Sub of Superior, No protest reasons were given. Assessor Susan Rogers presented the board with State statute that explained reasoning is needed. Rogers's recommendation was to deny protest #2017-04 at the time of final determinations. Board noted they would consider this recommendation.

Protestor Randall Alexander for CR Rentals. Randall Alexander was present for the hearing at 10:15 a.m. Their protest #2017-05 PT E1/2SE1/4SE1/4 of 23-1-7 Tract 2 Annexation Superior was read into the record. Christensen read reasons for requested value change stating; The property was listed on the market for over a year at \$96,000.00 with no offers. I purchased the property for \$51,000.00 in March 2017. County Assessor explained that the March 2017 purchase was too recent to be included in the state recommended study range for comparison for this round of protests. 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.

Protestor Gerald D. Carpenter. Gerald D. Carpenter was not present for the hearing at 10:30 a.m. The protest #2017-06 North 80 Ft of Lot 1 & Pt of the E1/2 Lot 2, Block 33, East Addition to the O.T. Superior was read into the record. Christensen read reasons for requested value change stating; I bought the house 5 years ago and haven't made any changes. 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.

Protestor James Richardson, POA for Clinton & Lucille Richardson. James Richardson was not present for the hearing at 10:45 a.m. The protest #2017-07 PT Lots 5 & 6, Blk 15, East Superior was read into the record. Christensen read reasons for requested value change stating; The home value exceeds the current market value. The house is currently listed for sale with Holle Real Estate. County Appraiser, Stanard explained that he had been allowed to inspect the home and the interior was very dated and worn. Stanard and County Assessor, Susan Rogers both recommended another inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Steven and Patricia Gunn. Steven Gunn was present for the hearing at 11:00 a.m. The protest #2017-08 PT E1/2 SE1/4 SE1/4 23-1-7 Superior and Lot 11, Blk 12, North Superior was read into the record. Christensen read reasons for requested value change stating; I would like to know what properties were similar enough to be used to make such an increase. An inspection was allowed by my wife on the 322 E 15th Street property. County Appraiser, Stanard explained that there were current market value materials used available in the Assessor's office at all times that the public is welcome to review. The property at 1444 N Kansas was never allowed to be inspected. Gunn stated that he would make an appointment with Rogers to review the market materials. Stanard and County Assessor, Susan Rogers both recommended an inspection of the home at

1444 N Kansas. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Joe Wilson. Joe Wilson was present for the hearing at 11:15 a.m. The protest #2017-09 PT Lots 1 and 2, Blk 39 North Superior was read into the record. Christensen read reasons for requested value change stating; I haven't made any changes or updates to increase 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 Ralph & Helen Platt. Ralph & Helen Platt were present for the hearing at 11:30 a.m. Their protest #2017-10 N ½ Lots 7 & 8, Blk 1 East Superior was read into the record. Christensen read reasons for requested value change stating; I believe that a \$3,255.00 increase is too high. I haven't made any major upgrades only maintained my property and feel as though it's a punishment for taking care of my property. 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.

Protestor Roy Gonzalez. Roy Gonzalez was present for the hearing at 11:45 a.m. The protest #2017-11 Lot 1 & PT Lot 2, Blk 15, O.T. Superior was read into the record. Christensen read reasons for requested value change stating; Reasons for the requested valuation change was due to the purchase price of the home and a 3rd party appraisal. Gonzalez was able to show pictures of the water damage to the basement walls. County Appraiser, Stanard stated that he would like to review the 3rd party appraisal and be allowed to inspect the home. Assessor Susan Rogers recommended 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 submitted by Mid Nebraska Individual Services Inc. for 2012 Chrysler Van, 2014 Chrysler Van, 2014 Chrysler Sports Van and 2015 Chrysler Sports Van. Seconded by Blackstone. Blackstone, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

Chairman Christensen adjourned the Board of Equalization meeting at 12:00 p.m.

JULY 10, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 10, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 3, 2017 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. Blackstone, Zikmund and Christensen, Stanard and Susan Rogers were present for said meeting. Chairman Christensen approved the agenda and the July 3, 2017 Minutes.

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

Protestor Jon Bruning was present for the hearing at 10:00 a.m. Jon Bruning protest #2017-012 North ½ of Lot 11 and all of Lot 12, Blk 18 North Addition of Superior. Christensen read reasons for requested value change stating; The house needs painted, along with new windows and carpets. The insulation was done but they left holes in the side of the house and the heating and air needs updated. We purchased the house for \$24,000.00. Bruning stated that the declining economy and lack of opportunity in Superior, there is no reason that valuations should be going up as much as they are. Businesses are moving out of the community and the community is offering nothing to attract any future commerce. 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.

Protestor Corey Mikkelsen. Corey Mikkelsen was present for the hearing at 10:15 a.m. The protest #2017-13 Lot 11 Peddicord's Sub of Superior was read into the record. Christensen read reasons for requested value change stating; Property was purchased in 2015 for \$3,400.00 only cosmetic improvements have been made. Property is located in a flood plain limiting lending institutions willing to mortgage the property. Property is located in a dilapidated neighborhood. Assessor has not viewed the interior of the property. I feel that 50% increase does not reflect the current market 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.

Protestor Elmer & Maxine Rempe. Maxine Rempe was present for the hearing at 10:30 a.m. The protest #2017-14 Lot 1, Blk 8, North Addition to the O.T. Superior was read into the record. Christensen read reasons for requested value change stating; Why is it such an increase! We have made no recent changes to the property. 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.

Protestor Shari Thomas. Shari Thomas was not present for the hearing at 10:45 a.m. The protest #2017-15 PT Lots 12, Blk 22, North Superior was read into the record. Christensen read reasons for requested value change stating; This property has been for sale for 2 years at \$65,000.00 with only one offer. Very few properties similar to this and not that many sales of properties similar to this. County Appraiser Stanard and County Assessor, Susan Rogers both recommended another inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Karen Happ. Karen Happ was present for the hearing at 11:00 a.m. The protest #2017-16 Lot 3, Blk 1, North Addition to Superior was read into the record. Christensen read reasons for requested value change stating; other similar houses are at least \$10,000.00 less in valuation. Karen Happ provided multiple examples of similar properties with less valuation. 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.

Protestor Kellie Neill, Personal Rep for the Estate of Norman W. Shafer. Kellie Neill was present for the hearing at 11:15 a.m. The protest #2017-17 PT Lots 11 and 12, Blk 21 O.T. Superior was read into the record. Christensen read reasons for requested value change stating; property improvements and characteristics are incorrect. Value is over fair market value. Extensive and extreme damage to and progressive deterioration to property foundation structures. Quality and condition of the property features and amenities greatly overstated for both exterior and interior. Salvage value of \$15,000.00 would be more appropriate. 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 Kenneth & Vera Duncan. Kenneth Duncan was present for the hearing at 11:30 a.m. Their protest #2017-18 N ½ Lots 8-10 & PT Lot 11, Blk 5, O.T. Superior was read into the record. Christensen read reasons for requested value change stating; value should not be more than it will sell for. The house has been on the market for 4 years asking \$75,000.00 and have recently lowered the asking price to \$70,000.00. 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.

Protestor Edwin & Patsy Sims. Edwin Sims was present for the hearing at 11:45 a.m. The protest #2017-19 Lot 4 & PT Lot 5, Blk 6, East Superior was read into the record. Christensen read reasons for requested value change stating; Have done nothing to increase the value. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Chairman Christensen recessed for Lunch at 12:00 p.m. Chairman Christensen returned to Board of Equalization at 12:45

Protestor Todd & Tanya Frerichs Todd & Tanya Frerichs were present for the hearing at 12:45 p.m. The protest #2017-20 North ½ of Lots 10 & 11 Out lots First Addition to Ruskin was read into the record. Christensen read reasons for requested value change stating; After purchasing the home and starting renovations multiple problems were discovered and will probably have to completely tear existing house down. Todd Frerichs went on to explain that mold and sewer issues made the structure a health hazard. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor James Cooke. James Cooke was present for the hearing at 1:00 p.m... The protest #2017-21 All of Blocks 16 &17 as well as vacated Dakota Street in North Superior was read into the record. Christensen read reasons for requested value change stating; If JJC Properties, LLC had not purchased the property and made it into a functioning facility, it would continue to be an empty unused facility. The Kingwood Court has expanded housing options for seniors as well as brought jobs to Superior. With more reasonable taxation the possibility of expanding opportunities is more probable. Assessor Susan Rogers recommended an inspection of the facility. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Douglas Hiatt. Douglas was not present for the hearing at 1:15 p.m. The protest #2017-22 Lot 7 & PT Lot 8, Blk 26, East Superior was read into the record. Christensen read reasons for requested value change stating; This house has been empty for more than 10 years and is not livable. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Warren & Jeanie Smith. Warren & Jennie Smith were present for the hearing at 1:30 p.m. The protest #2017-23 PT Lots 1 & 2, Blk 3, North Superior was read into the record. Christensen read reasons for requested value change stating; This house has been unoccupied for 10 years and has deteriorated to the point of

needing new roof, paint and windows. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Patricia McCord. Patricia McCord was present for the hearing at 1:45 p.m. The protest #2017-24 Lots 10, 11 &12, Blk 5, East Superior was read into the record. Christensen read reasons for requested value change stating; I would like to see what properties were used as comparable. I believe valuation should be closer to \$48,000.00. Assessor Susan Rogers recommended an inspection of the home. Patricia McCord denied an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Cody & Crystal Wyatt. Cody & Crystal Wyatt were present for the hearing at 2:00 p.m. The protest #2017-25 Lot 4, 5 & 6, Blk 11, East Superior was read into the record. Christensen read reasons for requested value change stating; This is a manufactured home there for should reflect the value. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Robert Trapp. Robert Trapp was present for the hearing at 2:15 p.m. The protest #2017-26 Lots 11 & 12, Blk 5, North Superior was read into the record. Christensen read reasons for requested value change stating; Too much if an increase in value. This is a warehouse building. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration.

Protestor Robert Trapp. Robert Trapp was present for the hearing at 2:15 p.m. The protest #2017-27 Lots 7 & 8, Blk 8, North Superior was read into the record. Christensen read reasons for requested value change stating; I would like to know why the increase of \$20,000.00. This is a 100 plus year old home. Assessor Susan Rogers recommended an inspection of the home. Rogers suggested tabling for further verification. The Board noted they would take this recommendation under consideration

Chairman Christensen adjourned the Board of Equalization meeting at 12:00 p.m.

AUGUST 28, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met August 28, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 17, 2017 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. Christensen announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Blackstone and Christensen were present for said meeting. Chairman Christensen approved the agenda and the July 17, 2017 Minutes.

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

A motion was made by Blackstone to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Superior Good Samaritan Center for a 2016 Ford Small Bus. Zikmund seconded the motion. Blackstone, Zikmund and Christensen all voted Aye, 0 voted Nay. Motion carried.

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

SEPTEMBER 25, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 25, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 28, 2017 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 Christensen approved the agenda and the August 28 2017 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 Blackstone to Approve an Application for Motor Vehicle Exemption for the Living Faith Fellowship Church for a 2006 Chevrolet Sport Van. Seconded by Zikmund. Blackstone, Zikmund & Christensen all voted Aye. 0 voted Nay. Motion carried.

A motion was made Blackstone to Approve an Application for Motor Vehicle Exemption for the Good Samaritan Society-Superior for a 2016 Ford Small Bus. Seconded by Zikmund. Blackstone, Zikmund & Christensen all voted Ave. 0 voted Nav. Motion carried.

As there is no further business, Chairman Christensen recessed the Board of Equalization meeting at 9:33 a.m.

OCTOBER 10, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 10, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 25, 2017 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 Christensen approved the agenda and the October 10, 2017 Minutes. Christensen announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 8:30 a.m.

A motion was made Blackstone to Adopt 2017/2018 Levy. Seconded by Christensen. Blackstone, Zikmund & Christensen all voted Aye. 0 voted Nay. Motion carried.

As there is no further business, Chairman Christensen recessed the Board of Equalization meeting at 8:40 a.m.

NOVEMBER 27, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met November 27, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 10, 2017 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 Christensen approved the agenda and the October 10, 2017 Minutes. Christensen 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 Blackstone to approve an application for Motor Vehicle Exemption for Superior Church of Christ for a 2006 Chrysler Minivan. Seconded by Zikmund. Blackstone, Zikmund and Christensen all voted Aye. 0 voted Nay. Motion carried.

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

DECEMBER 18, 2017 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met December 18, 2017 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 27, 2017 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 Christensen approved the agenda and the November 27, 2017 Minutes. Christensen 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 Blackstone to approve an Application for Motor Vehicle Exemption Head Start Child and Family Development Program, Inc. for 1990 Chevrolet Express Cutaway, 2015 Dodge Sport, 2011 Dodge Caravan Grand, 2013 Dodge Avenger, 2011 Dodge Caravan Grand and 2009 Chevrolet Cobalt LS. Seconded by Zikmund. Blackstone, Zikmund and Christensen all voted Aye. 0 voted Nay. Motion carried.

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