

# **JANUARY 22, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met January 22, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 17, 2018 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. The B.O.E. Chairman Blackstone approved the agenda and the December 17, 2018 Minutes. Blackstone announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

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

**A motion was made by Zikmund to Approve Application for Motor Vehicle Exemption for:**

- **Brodstone Memorial Hospital for 2018 B & S Trailer**
- **Brodstone Memorial Hospital for 2002 Chevrolet Impala, 2003 Ford Tauris, 2004 Chevrolet Silverado K1500**
- **2015 Chevrolet Traverse LT and 2015 Chevrolet Traverse**
- **Church of Christ for Chrysler 2006 Town & Country**
- **Good Samaritan Society-Superior for 2004 Ford LGT Convtnl, 2005 Chevrolet Venture LS, 2 2016 Ford Small Buses and 1985 Utility Trailer**
- **Head Start Child and Family Development Program, Inc for 2015 Dodge Van, 2014 Dodge Sport, 2011 Dodge Caravan, 2013 Dodge Avenger, 2010 Bus and 2010 Micro Bus**
- **Living Faith Fellowship Church for 2006 Chevrolet Sport Van**
- **Superior Church of the Nazarene for Enclosed Trailer**
- **Mid Nebraska Individual Services Inc. for 2 2012 Chrysler Vans, 2014 Chrysler Van, 2014 Chrysler Sport Van, 2015 Chrysler Sport Van and 2014 Dodge Caravan**

**Seconded by Keifer. Zikmund, Blackstone and Keifer all voted aye. 0 voted nay. Motion carried.**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:06 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **FEBRUARY 19, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met February 19, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 22, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the January 22, 2019 Minutes. Blackstone 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.

## **No New Business**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:32 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **MARCH 18, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met March 18, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 19, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the February 19, 2019 Minutes. Blackstone 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.

## **No New Business**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:32 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **APRIL 15, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met April 15, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 18, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the March 18, 2019 Minutes. Blackstone 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 and seconded by Keifer to accept the list of 6 Applications for Real and Personal Property Tax Exemptions as submitted to the County Assessor. Zikmund, Blackstone and Keifer all voted Aye, 0 voted Nay. Motion carried.**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:35 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **MAY 20, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met May 20, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 15, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the April 15, 2019 Minutes. Blackstone 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.

## **No New Business**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:32 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **JULY 8, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 8, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 20, 2019 Board of Equalization Meeting, as there was no June 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. B.O.E. Chairman Blackstone approved the agenda and the May 20, 2019 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 10:00 a.m.

Protestor Dennis Buescher. Dennis Buescher was not present for the hearing at 10:00 a.m. Buescher protest #2019-01 Lots 3, 4, 5, Block 6 O.T. Lawrence. Buescher's protest stated; a ranch style home with full basement and attached 2 car garage. The addition that was added is approximately ¼ of the square footage of the ground level and basement put together. The increase should not be over half of what the original structure is. The Nuckolls County Assessor has set the new valuation at \$81,050.00. Buescher is requesting valuation of \$65,550.00. Assessor Rogers will call and schedule a visit. No action was taken.

Protestor KJ & J Farms LLC. John VanKirk was present for the hearing at 10:15 a.m. VanKirk protest #2019-02 N1/2 SE1/4 & NE1/4 SW1/4 & NE1/4 & NE1/4 NW1/4 of 24-4-7. VanKirks's protest stated; The pole shed is only about 35% complete. The structure was built with refurbished materials and the interior wiring and plumbing are not complete. This will not be a residential structure and will only be used a couple weeks out of the year when it is complete. There have been complications with the water source as well. The Nuckolls County Assessor has set the new valuation at \$92,480.00. Vankirk is requesting valuation of \$45,000.00. Assessor Rogers will schedule a visit and reassess the property after completion. No action was taken.

Protestor Ramon M. Otero. Ramon Otero was present for the hearing at 10:30 a.m. Otero protest #2019-03 Lots 1, 2, 3, 4, 5, 6, Sprucks 1<sup>st</sup> Addition and ½ of vacated 3<sup>rd</sup>, Block 12, Nelson. Otero's protest stated; The buildings value more than doubled. There has been many costly repairs made since the purchase and Otero gave the purchase price due to this being on of very few properties that would accommodate their needs. The Nuckolls County Assessor has set the new valuation at \$92,995.00. Otero is requesting valuation of between \$51,560.00 and \$61,560.00. Assessor Rogers explained that the valuation had not been changed on the property in 6 years. The purchase price given of \$120,000.00 is a factor in the formula used to average the valuation changes. No action was taken.

**A motion was made by Zikmund to approve Motor Vehicle Exemptions Applications from Brodstone Memorial Hospital for a 2018 Sure-Trac Dump Trailer and Mid Nebraska Individual Services Inc. for a 2018 Dodge Mini-Van. Seconded by Keifer. Zikmund, Blackstone and Keifer all voted aye. 0 voted nay. Motion carried.**

**A motion was made by Zikmund to accept the list of clerical correction presented by Assessor Rogers. Seconded by Keifer. Zikmund, Blackstone and Keifer all voted Aye. 0 voted Nay. Motion carried.**

Nuckolls County Assessor Rogers also presented the board with the 3 Year plan of Assessment and Cemetery Properties.

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:58 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **JULY 15, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 15, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 8, 2019 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. B.O.E. Chairman Blackstone approved the agenda and the July 8, 2019 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 9:59 a.m.

Protestor Michael & Pamela Bower. Michael & Pamela Bower were not present for the hearing at 10:00 a.m. Michael & Pamela Bower protest #2019-04 Lots 7, 8, W1/2 Lot 9, O.T. Nelson. Michael & Pamela Bower protested the home remains unfinished and the number of local amenities has declined. There is a bat issue in the area as well. Valuation has been set at \$84,180.00 and would like to see it at \$72,871.00. The board agreed that the home has been under construction and would like to see a valuation more in the middle of the two figures. Assessor Rogers stated that she would amend the depreciation for the structure being under construction.

**Protest # 2019-01** Dennis Buescher with the valuation of \$81,050.00. **A motion was made by Zikmund to accept the Assessor's recommendation. Seconded by Keifer. Blackstone, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2019-02** DJ&J Farms, LLC with the valuation of \$92,480 **A motion was made by Keifer to Accept Assessor's recommendation of \$49,865 due to structure only be 35% complete. Seconded by Zikmund. Blackstone, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2019-03** Ramon Otero with the valuation of \$92,995. **A motion was made by Keifer Accept the Assessor's recommendation of \$92,995.00. Seconded by Zikmund. Blackstone, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

**Protest # 2019-04** Michael & Pamela Bower with the valuation of \$84,180.00. **A motion was made by Zikmund to change the valuation to \$78,180.00 due to an Assessor's recommendation that the structure was under construction. Seconded by Keifer. Blackstone, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:38 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk



# **JULY 22, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met July 22, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 15, 2019 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. B.O.E. Chairman Blackstone approved the agenda and the July 15, 2019 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 10:00 a.m.

The Board of Equalization reviewed two Form 425 submitted by Danny & Diana Fuller for Lots 3 & 4 in the SW1/4 of 30-1-7 currently valued at \$180,000.00, and PT E1/2SW1/4 & PT SE1/4 of 31-1-5 currently valued at \$217,585.00.

**A motion was made by Zikmund to Deny due to lack of documentation and proof. Seconded by Blackstone. Zikmund, Blackstone and Keifer all voted Aye. 0 voted nay. Motion carried.**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:12 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **AUGUST 19, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met August 19, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 22, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the July 22, 2019 Minutes. Blackstone announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

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

## **No New Business**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:02 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# SEPTEMBER 16, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 16, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 19, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the August 19, 2019 Minutes. Blackstone announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

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

The Board of Equalization reviewed two Form 425 submitted by Danny & Diana Fuller for Lots 3 & 4 in the SW1/4 of 30-1-7 currently valued at \$180,000.00, and PT E1/2SW1/4 & PT SE1/4 of 31-1-5 currently valued at \$217,585.00. This was an appeal due to a Board of Equalization determination on July 22, 2019 of no change due to lack of supporting documentation.

**A motion was made by Zikmund to grant a 20% discount on total valuation making for Lots 3 & 4 in the SW1/4 of 30-1-7 currently valued at \$144,075.00 and PT E1/2SW1/4 & PT SE1/4 of 31-1-5 currently valued at \$174,055.00. Seconded by Blackstone. Blackstone, Zikmund and Keifer all voted aye. 0 voted nay. Motion carried.**

Assessor Susan Rogers presented a List of Permanent Tax-Exempt Properties and a List of Cemeteries to the board.

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:21 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk

# **OCTOBER 7, 2019 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met October 7, 2019, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 16, 2019 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. The B.O.E. Chairman Blackstone approved the agenda and the September 16, 2019 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 10:58 a.m.

**A motion was made Keifer to Adopt 2019/2020 Levy. Seconded by Zikmund. Blackstone, Zikmund & Keifer all voted Aye. 0 voted Nay. Motion carried.**

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 11:05 a.m.

Daren Blackstone, Chairman  
By: Carrie Miller, County Clerk