JANUARY 21, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met January 21, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 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 December 16, 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 9:40 a.m.

Assessor Susan Rogers presented the list of 2020 Tax Exemption Applications.

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

- Motor Vehicle Tax Exemption Application for Brodstone Memorial Hospital for 2018 B & S Trailer, 2018 Sure-Trac Dump Trailer
- Motor Vehicle Tax Exemption Application for Brodstone Memorial Hospital for 2002 Chevrolet Impala, 2004 Chevrolet Silverado K1500
- 2015 Chevrolet Traverse LT and 2015 Chevrolet Traverse
- Motor Vehicle Tax Exemption Application for Church of Christ for Chrysler 2006 Town & Country Mini Van
- Motor Vehicle Tax Exemption Application for Good Samaritan Society-Superior for 2004 Ford LGT Convtnl, 2005 Chevrolet Venture LS, 2 2016 Ford Small Buses and 1985 Utility Trailer
- Motor Vehicle Tax Exemption Application for Head Start Child and Family Development Program, Inc for 2015 Dodge Caravan Grand SE, 2014 Dodge Caravan Grand SE, 2011 Dodge Caravan Mainstreet, 2013 Dodge Avenger, 2010 Collins School Bus and 2 2010 Micro Bird G5 School Bus
- Motor Vehicle Tax Exemption Application for Living Faith Fellowship Church for 2006 Chevrolet Sport Van
- Motor Vehicle Tax Exemption Application for Superior Church of the Nazarene for 1991 Enclosed Trailer
- Motor Vehicle Tax Exemption Application for Mid Nebraska Individual Services Inc. for 2012 Chrysler Vans, 2014 Chrysler Van, and 2 2012 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 9:45 a.m.

FEBRUARY 18, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 18, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 21, 2020 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 21, 2020 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 10:15 a.m.

No New Business

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:18 a.m.

MARCH 16, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met March 16, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 18, 2020 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 18, 2020 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 Keifer to approve all Application of Tax Exemptions presented by Assessor Rogers. Seconded by Zikmund. Zikmund, Keifer and Blackstone all voted Aye. 0 voted Nay. Motion Carried.

A motion was made by Zikmund to approve Tax Correction presented by Assessor Rogers. Seconded by Keifer. Zikmund, Keifer and Blackstone 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 10:18 a.m.

APRIL 20, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 20, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 16, 2020 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 16, 2020 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 10:53 a.m.

A motion was made by Keifer to approve all Application of Tax Exemption Correction presented by Assessor Rogers. Seconded by Zikmund. Zikmund, Keifer and Blackstone all voted Aye. 0 voted Nay. Motion Carried.

A motion was made by Zikmund to approve Tax Correction for Mike Hoyer for 2017, 2018 & 2019 presented by Assessor Rogers. Seconded by Keifer. Zikmund, Keifer and Blackstone 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 10:57 a.m.

MAY 18, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 18, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 20, 2020 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 20, 2020 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 10:07 a.m.

NO NEW BUSINESS

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 10:08 a.m.

JUNE 22, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 22, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 18, 2020 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 May 18, 2020 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 10:55 a.m.

Assessor Susan Rogers presented the 2020 Levels of Land Value

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 11:00 a.m.

JULY 6, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 6, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 22, 2020 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 June 22, 2020 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 10:28 a.m.

Protestor Spencer Baird. Spencer Baird was not present for the hearing at 10:30 a.m. Baird protest #2020-01 A track in the NW1/4 3-2-7. The Nuckolls County Assessor has set the new valuation at \$300,525.00 Baird is requesting valuation of \$132,645.00. Assessor Rogers had spoken to Baird and explained that this valuation was fully finished structure value. Baird explained that much of the interior was still being renovated and is incomplete. Baird allowed Rogers to view the structure and Rogers is presenting a recommendation of \$92,660.00 to the Nuckolls County Board of Equalization. A motion was made by Zikmund to accept the Assessor's recommendation of \$92,600.00 Seconded by Keifer. Zikmund, Keifer and Blackstone all voted Aye. 0 voted Nay. Motion carried.

Protestor Travis Kenny. Travis Kenny was not present for the hearing at 10:45 a.m. Kenny protest #2020-02 Oakridge Sub Track 4 Annexation Part of Lots 11 & 12 (120.3 X 150) in 25-1-7. The Nuckolls County Assessor has set the new valuation at \$170,300.00. Kenny is requesting valuation of \$130,00.00. Assessor Rogers explained that the valuation reflected an addition and a finished basement. Upon inspection neither were complete. Assessor Rogers is presenting a recommendation of \$128,605.00 to the Nuckolls County Board of Equalization. A motion was made by Keifer to accept the Assessor's recommendation of \$128,605.00. Seconded by Zikmund. Zikmund, Keifer and Blackstone 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 10:36 a.m.

AUGUST 17, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met August 17, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 20, 2020 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 20, 2020 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 Accept Tax List Corrections as submitted by Assessor Rogers. Seconded by Keifer. Zikmund, Keifer and Blackstone all voted Aye. 0 voted Nay. Motion Carried.

Assessor Rogers presented the 2020 Cemetery Property List.

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

SEPTEMBER 21, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 17, 2020 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 August 17, 2020 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 9:56 a.m.

NO NEW BUSINESS

As there is no further business, B.O.E. Chairman Blackstone adjourned the Board of Equalization meeting at 9:57 a.m.

OCTOBER 5, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 5, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 21, 2020 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 21, 2020 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 10:05 a.m.

A motion was made Zikmund to Adopt 2020/2021 Levy. Seconded by Keifer. 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 10:11 a.m.

NOVEMBER 16, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met November 16, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 5, 2020Board 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 October 5, 2020 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 9:45 a.m.

A motion was made Zikmund to Accept the Omitted Property Report presented by Assessor Rogers. Seconded by Keifer. 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 9:52 a.m.

DECEMBER 21, 2020 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met December 21, 2020, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 16, 2020 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 November 16, 2020 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 10:29 a.m.

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

Approve/Deny Motor Vehicle Tax Exemption Application for Brodstone Memorial Hospital for: 2018 B & S Trailer, 2018 Ford Transit Van, 2002 Chevrolet Impala, 2004 Chevrolet Silverado K1500 2015 Chevrolet Traverse LT and 2015 Chevrolet Traverse & 2018 Sure-Trac Dump Trailer

Approve/Deny Motor Vehicle Tax Exemption Application for Good Samaritan Society-Superior for: 2004 Ford LGT Convtnl, 2005 Chevrolet Venture LS, 2 2016 Ford Small Buses and 1985 Utility Trailer

Approve/Deny Motor Vehicle Tax Exemption Application for Head Start Child and Family Development Program, Inc for : 2015 Dodge Van, 2014 Dodge Sport, 2011 Dodge Caravan, 2013 Dodge Avenger, 2010 Bus and 2-2010 Micro Bus

Approve/Deny Motor Vehicle Tax Exemption for Midland Area Agency on Aging for: 2-2012 Dodge Caravan

Approve/Deny Motor Vehicle Tax Exemption Application for Living Faith Fellowship Church for 2006 Chevrolet Sport Van

Approve/Deny Motor Vehicle Tax Exemption Application for Superior Church of the Nazarene for 1991 Enclosed Trailer

Seconded by Keifer. Zikmund, Keifer and Mussmann 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 10:31 a.m.