

JANUARY 19, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met January 19, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 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 Keifer approved the agenda and the December 20, 2020 Minutes. Keifer 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.

Assessor Susan Rogers presented the list of 2021 Tax Exemption Organizations.

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

Church of Christ for Chrysler 2006 Town & County Mini Van

Mid Nebraska Individual Services Inc. for 2012 Chrysler Van, 3-2014 Chrysler Van, 2 -2012 Dodge Caravan, 2015 Chrysler Van and a 2018 Dodge Van

Seconded by Mussmann. Zikmund, Mussmann and Keifer all voted aye. 0 voted Nay. Motion carried.

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 10:33 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk

FEBRUARY 16, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 16, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 19, 2021 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 Keifer approved the agenda and the January 19, 2021 Minutes. Keifer 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.

A motion was made by Zikmund to Approve Application for Motor Vehicle Tax Exemption Application for Brodstone Memorial Hospital 2010 Sharp MGF. LLC/Cargo
Seconded by Mussmann. Zikmund, Mussmann and Keifer all voted aye. 0 voted nay. Motion carried.

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

James Keifer, Chairman
By: Carrie Miller, County Clerk

MARCH 15, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met March 15, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 16, 2021 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 Keifer approved the agenda and the February 16, 2021 Minutes. Keifer 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 the Tax Corrections List presented by Assessor Rogers. Seconded by Mussmann. Zikmund, Mussmann and Keifer all voted aye. 0 voted nay. Motion carried.

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

James Keifer, Chairman
By: Carrie Miller, County Clerk

April 19, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 19, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 15, 2021 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 Keifer approved the agenda and the March 15, 2021 Minutes. Keifer announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 11:46 a.m.

No New Business

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 11:47 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk

May 17, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 17, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 19, 2021 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 Keifer approved the agenda and the April 19, 2021 Minutes. Keifer announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:20 a.m.

No New Business

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

James Keifer, Chairman
By: Carrie Miller, County Clerk

JUNE 28, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 28, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 17, 2021 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 Keifer approved the agenda and the May 17, 2021 Minutes. Keifer 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.

Assessor Susan Rogers presented the 2021 Levels of Land Value

A motion was made by Zikmund to approve Homestead Tax List Corrections presented by Assessor Rogers. Seconded by Mussmann. Zikmund, Keifer and Blackstone all voted Aye. 0 voted Nay. Motion carried.

Protestor Dallas Doupnik Jr. Dallas Doupnik Jr. was present for the hearing at 10:15 a.m. Doupnik protest #2021-01. Lots 1 & 2, Blk 17, O.T. Superior. Valuation is set at \$114,290.00 and Doupnik is requesting \$40,025.00. Doupnik explained that he had contacted the previous owners and the valuation had been in the \$40,000.00's for quite some time. He could understand it possibly going up to the \$77,000.00 that he purchased the home for, but \$114,290.00 without any updates, he felt was unreasonable. The Nuckolls County Assessor Rogers and Appraiser Standard explained that due to covid they had not been able to fully evaluate the inside condition of the home and would like to do a current inspection. An appointment was made to view the property.

Protestor Karen R. Meyer Karen R. Meyer was not present for the hearing at 10:30 a.m. Meyer protest #2021-02. PT E1/2 SE1/4 of 23-1-7. Valuation is set at \$129,985.00 and Meyer is requesting \$120,000.00. Meyer's notes explained that they had offered \$120,000.00 for the property and only paid \$136,000.00 due to the urgent need to get moved and she is requesting that the property be valued to qualify for Homestead exemption. Assessor Rogers confirmed that Meyer did pay more than the requested and valued amount at the time of purchase. Without any similar properties in the county to compare the structure and sale to, Rogers and Standard would reach out to surrounding counties for a comparison.

Protestor Robert & Muffy Gregg. Robert & Muffy Gregg. were present for the hearing at 10:45 a.m. Gregg protest #2021-03. PT Lots 7 & 7, Blk 18, North Superior. Valuation is set at \$133,845.00 and Gregg is requesting \$105,000.00. Gregg explained that they purchased the house with foundation conditions they were unaware of. They moved to Superior to retire on a fixed income. Between the repairs needed to the home and the increase of tax valuation these were all expenses they would have to unexpectedly accommodate and they would have to move. Assessor Rogers and Appraiser Standard made an appointment to view the property.

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 11:20 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk

JULY 6, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 6, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 28, 2021 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 Kiefer approved the agenda and the June 28, 2021 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.

Protestor Kathleen Meyer. Kathleen Meyer was present for the hearing at 10:00 a.m. Meyer protest #2021-04 A track in Pt W1/2 SE1/4 23-1-7. The Nuckolls County Assessor has set the new valuation at \$1,002,085.00. Meyer is requesting valuation of \$640,000.00. Meyer stated that an Appraisal Report for \$720,000.00 financing from 2018 was submitted with the application. Meyer felt that the amount of the Appraisal report combined with loss of crops due to weather and depreciation that the valuation should be more \$640,000.00. Assessor Rogers explained that the said Appraisal report contained a statement that this \$720,000.00 appraisal was used for the financial statement only and was over 3 years old. Rogers explained that after looking over the file some of the types of land categories listed in the Assessor records needed to be changed and the loss of crops is not a valuation consideration. Assessor Rogers will contact the State of Nebraska for similar properties located in the State for comparison. A recommendation would be presented to the Board of Equalization at the next meeting. No action was taken.

Protest # 2021-01 Dallas Doupnik Jr. with the valuation of \$78,250.00. **A motion was made by Zikmund to accept the Assessor's recommendation of \$78,250.00. Seconded by Mussmann. Mussmann, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

Protest # 2021-02 Karen R. Meyer with the valuation of \$109,155.00. **A motion was made by Keifer to Accept Assessor's recommendation of \$109,155.00. Seconded by Zikmund. Mussmann, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

Protest # 2021-03 Robert & Muffy Gregg with the valuation of \$111,590.00. **A motion was made by Mussmann Accept the Assessor's recommendation of \$111,590.00. Seconded by Zikmund. Mussmann, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

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

James Keifer, Chairman
By: Carrie Miller, County Clerk

JULY 12, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 12, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 6, 2021 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 Kiefer approved the agenda and the July 6, 2021 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 10:03 a.m.

Protest #2021-04 Kathleen Meyer. The Nuckolls County Assessor had set the new valuation at \$1,002,085.00. Meyer was requesting valuation of \$640,000.00. Assessor Rogers made the recommendation of \$841,810.00. **Mussmann made a motion to accept Assessor Roger's recommendation of \$841,810.00. Seconded by Zikmund. Zikmund, Keifer and Mussmann all voted Aye. 0 voted nay. Motion Carried.**

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 10:20 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk

August 16, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met August 16, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 12, 2021 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 Kiefer approved the agenda and the July 12, 2021 Minutes. Kiefer 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.

No New Business

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 10:7 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk

SEPTEMBER 20, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 20, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 16, 2021 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 Kiefer approved the agenda and the August 16, 2021 Minutes. Kiefer 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 by Zikmund to approve 2 Board Notices presented by Assessor Rogers. Seconded by Mussmann. Zikmund, Mussmann and Kiefer all voted Aye. 0 voted nay. Motion carried.

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

James Keifer, Chairman
By: Carrie Miller, County Clerk

OCTOBER 4, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 4, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 20, 2021 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 Keifer approved the agenda and the September 20, 2021 Minutes. Keifer announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:50 a.m.

A motion was made by Keifer to approve the 2021 Levy. Seconded by Zikmund. Zikmund, Mussmann and Keifer all voted Aye. 0 voted nay. Motion carried.

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 10:55 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk

NOVEMBER 15, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met November 15, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 4, 2021 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. Temporary B.O.E. Chairman Zikmund approved the agenda and the October 4, 2021 Minutes Zikmund announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

The Board of Equalization reconvened at 10:08 a.m.

No new business

As there is no further business, Temporary B.O.E. Chairman Zikmund adjourned the Board of Equalization meeting at 10:09 a.m.

Timothy Zikmund, Temporary Chairman
By: Carrie Miller, County Clerk

DECEMBER 20, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met December 20, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of November 15, 2021 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 Rempe approved the agenda and the November 15, 2021 Minutes Rempe announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available.

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

A motion was made by Zikmund to approve the Tax List Corrections presented by Assessor Rogers. Seconded by Mussmann. Zikmund, Rempe and Mussmann all voted Aye. 0 voted nay. Motion carried.

A motion was made by Mussmann to approve all Motor Vehicle Tax Exemption Applications as listed;

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, 2010 Sharp MFG LLC/Cargo

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 Van, 2014 Dodge Sport, 2011 Dodge Caravan, 2013 Dodge Avenger, 2010 Collins Bus and 2-2010 Micro Bus. Seconded by Zikmund. Zikmund, Mussmann and Rempe all voted Aye. 0 voted nay. Motion carried.

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

Kenneth Rempe, B.O.E Chairman
By: Carrie Miller, County Clerk