

January 18, 2022 BOE was rescheduled to
February 7th, 2022 due to not having a quorum.

FEBRUARY 7, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 7, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of December 20, 2021 Board of Equalization Meeting. This Board of Equalization was held due to not having a meeting January 18th, 2022. 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 December 20, 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 10:35 a.m.

A motion was made by Zikmund to approve the following Motor Vehicle Tax Exemption Application for:

**Church of Christ for 2006 Chrysler Mini Van
Mid Nebraska Individual Services for 2015 Chrysler Van, 3 2014 Chrysler Vans, 1 2014 Chrysler Van &
1 2018 Chrysler Van
Midland Area Agency on Aging for: 2-2012 Dodge Caravan
Living Faith Fellowship Church for 2006 Chevrolet Sport Van
Superior Church of the Nazarene for 1991 Enclosed Trailer**

Seconded by Mussmann. Zikmund, Rempe and Mussmann 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 10:40 a.m.

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

FEBRUARY 22, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 22, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 7, 2022 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 February 7, 2022 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 9:55 a.m.

A motion was made by Rempe to table the Exemption Application from Brodstone Memorial Hospital. Seconded by Zikmund. Zikmund, Rempe and Mussmann all voted Aye. 0 voted Nay. Motion carried.

A motion was made by Rempe for the B.O.E. Chairman to sign accepted Exemption List presented by Assessor Rogers. Seconded by Mussmann. Zikmund, Rempe and Mussmann 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 10:00 a.m.

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

MARCH 21, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met March 21, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of February 22, 2022 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 February 22, 2022 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 10:36 a.m.

A motion was made by Rempe to table the Exemption Application from Brodstone Memorial Hospital. 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 11:00 a.m.

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

APRIL 18, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met April 18, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 21, 2022 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 March 21, 2022 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 10:29 a.m.

A motion was made by Zikmund to accept Tax Exemption Applications for Brodstone Memorial Hospital and Superior Historic Redevelopment. Seconded by Mussmann. 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 10:58 a.m.

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

MAY 16, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 16, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 18, 2022 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 April 18, 2022 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 10:56 a.m.

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

A motion was made by Zikmund to approve the Demand for Refund of Taxes Paid, Due to Clerical Error By Taxing Officials or Taxpayer, or Refund of Illegal Taxes Paid. Seconded by Mussmann. 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 11:11 a.m.

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

JUNE 27, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 27, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 16, 2022 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 May 16, 2022 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 9:55 a.m.

Protestor Sidney Rokusek. Sidney Rokusek. was present for the hearing at 9:55 a.m. Rokusek Protest #2022-01. Pt W1/2E1/2NW1/4 25-1-7 Known as Rokusek Estates. Valuation is set at \$499,230.00 and Rokusek is requesting \$435,000.00. Rokusek explained that the reason for protesting is that the appraisal value for the home is \$435,000.00 and she provided this documentation for the protest. Rokusek also added that there were unfinished portions of the basement. The Nuckolls County Assessor Rogers and Appraiser Standard explained that changes in market value of a home used in the appraisal for comparison and an additional building added to the county assessment were all factors of setting the value. An appointment was made to view the property.

A motion was made by Mussmann to table Protest #2022-01 for an inspection. 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 10:15 a.m.

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

JULY 5, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 5, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 27, 2022 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 June 27, 2022 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 10:03 a.m.

Protest #2022-01 Sidney Rokusek. The Nuckolls County Assessor had set the new valuation at \$499,230.00. Rokusek was requesting valuation of \$436,550.00. Assessor Rogers made the recommendation of \$488,240.00. **Zikmund made a motion to accept Assessor Roger's recommendation of \$488,240.00. Seconded by Rempe. Zikmund 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 10:10 a.m.

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

JULY 11, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 11, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 5, 2022 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 July 5, 2022 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 9:58 a.m.

A motion was made by Mussmann to approve an additional 1% increase to the 2022/2023 Nuckolls County Budget as advised by the Nebraska State Auditors. Seconded by Rempe. Mussmann and Rempe 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 10:9 a.m.

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

JULY 18, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 18, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 11, 2022 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 July 11, 2022 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 10:00 a.m.

Protest #2022-02 Kent & Rebecca Madsen. The Nuckolls County Assessor had set the new valuation at \$293,075.00. Madsen was requesting valuation of \$275,000. Assessor Rogers made the recommendation of no change to the \$293,075.00. **Zikmund made a motion to accept Assessor Roger's recommendation of \$293,075.00. Seconded by Mussmann. Zikmund, Mussmann and Rempe all voted Aye. 0 voted nay. Motion Carried.**

Protest #2022-03 Cooperative Producers Inc. The Nuckolls County Assessor had set the new valuation at \$864,365.00. CPI was requesting valuation of \$825,365.00. Assessor Rogers made the recommendation of \$825,365.00. **Mussmann made a motion to accept Assessor Roger's recommendation of \$825,365.00. Seconded by Zikmund. Zikmund, Mussmann and Rempe all voted Aye. 0 voted nay. Motion Carried.**

Protest #2022-04 Teraesa Bruce. The Nuckolls County Assessor had set the valuation at \$3,215.00. Bruce was requesting valuation of \$30,925.00. Assessor Rogers made the recommendation of \$30,295.00. **Zikmund made a motion to accept Assessor Roger's recommendation of \$30,295.00. Seconded by Mussmann. Zikmund, Mussmann and Rempe all voted Aye. 0 voted nay. Motion Carried.**

Protest #2022-05 Ronald & Christy Hawkinson. The Nuckolls County Assessor had set the new valuation at \$98,360.00. Hawkinson was requesting valuation of \$61,370.00. Assessor Rogers made the recommendation of \$98,360.00. **Rempe made a motion to accept Assessor Roger's recommendation of \$98,360.00. Seconded by Zikmund. Zikmund, Mussmann and Rempe all voted Aye. 0 voted nay. Motion Carried.**

Assessor Rogers Presented the 3 Year Plan to the board for 2023, 2024 & 2025.

A motion was made by Rempe to approve Clerical Correction Presented by Assessor Rogers. Seconded by Mussmann. 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 10:30 a.m.

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

AUGUST 15, 2022 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met August 15, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of July 18, 2022 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 July 18, 2022 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 10:15 a.m.

The Nuckolls County Board of Equalization accepted the Cemetery List presented by Assessor Rogers.

As there is no further business, B.O.E. Chairman Rempe adjourned the Board of Equalization meeting at 10:16 a.m.

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

SEPTEMBER 19, 2022, PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met September 19, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of August 15, 2022, 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 August 15, 2022, 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 10:40 a.m.

A motion was made by Zikmund to approve the Application for Motor Vehicle Tax Exemption for Mid Nebraska Individual Services for 2020 Chrysler Van. Seconded by Mussmann. 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 10:42 a.m.

Kenneth Rempe, B.O.E Chairman

By: Carrie Miller, County Clerk

OCTOBER 17, 2022, PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met October 17, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of September 19, 2022, 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 September 19, 2022, 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 10:00 a.m.

A motion was made by Rempe to approve the 2022 Levy. Seconded by Mussmann. 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 10:05 a.m.

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

NOVEMBER 21, 2022, PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met November 21, 2022, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of October 17, 2022, 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 October 17, 2022, 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 10:11 a.m.

No New Business

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

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