

JUNE 24, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met June 24 , 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 20, 2013 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 Corman approved the agenda and the May 20, 2013 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 9:59 a.m.

Tim Schmidt, County Attorney met briefly with the Board to inform them that the Nebraska Tax Equalization and Review Commission has sent their determination on TERC Case No 11E-020, Order Affirming the Denial of Exemption and 11C-001& 11C-002 the Order Affirming the Determinations of the Nuckolls County Board of Equalization. All three cases were filed by Ron Hasley, Chairman of the Prayer Center, Nelson, Nebraska. Schmidt did note the Appellant has 30 days from date of the determination to appeal this decision to the Court of Appeals. The date of the decision is June 19, 2013.

A motion was made by Brown and seconded by Combs 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 and a 2006 Ford Van used for the express purposes of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

A motion was made by Corman and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Midland Area Agency on Aging for a 2012 Dodge Caravan Grand SE used for the express purposes of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Present for the Board of Equalization Protest Hearings is the 3 Board of Equalization members, Clerk Kassebaum, County Assessor Susan Rogers and Darrell Stanard, Appraiser to hear protests on Real Property Valuations for 2013.

Protestor Michael Bergmann was present for the hearing at 10:15 a.m. Protest number 2013-001 (6.5 Acres in part of the NW ¼ of the NW ¼ of Section 2, T3N-R8W) was read into the record. Bergmann requested to have the building value reduced to \$51,835 from \$85,825. He stated there has been no improvement to the dwelling to warrant a \$33,480 increase in value. Bergmann also submitted several other properties in the near proximity of the property being protested that shows the approximate date of the house and their values. Rogers noted that Bergmann purchased the property in 2012 for \$89,000.00. Rogers asked if there were any personal property items that would have reduced the price. None was given. Stanard commented he had tried to view the property several times without contact to allow access to house. The Board requested to have an interior inspection of the house. Authorization was given by Bergmann. An appointment will be set up for later today. The Board determined they will take this under advisement and make their determination at a later time.

Chairman Corman recessed the Board of Equalization meeting at 10:33 a.m.

Danny K Corman, Chairman
By: Jackie L Kassebaum, County Clerk