

FEBRUARY 24, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met February 24, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of January 27, 2014 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 January 27, 2014 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 10:34 a.m.

A motion was made by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Good Samaritan Society-Superior for a 1996 35C Van used for transporting residents to medical appointments and on outings for recreation. At times used to transport staff to training or workshops and Corman seconded the motion. Corman voted aye, Brown voted aye, and Combs voted aye, 0 voted nay. Motion carried.

Susan Rogers, County Assessor met with the Board to hear public comments on Organizations seeking Tax Exemption Status for real and personal property in Nuckolls County, per Nebraska State Statute 77-202.01 for the following properties:

1. Lots 13, 14 & 15 Block 20, Original Town of Superior, Nuckolls County, NE
2. N1/2 Lots 7, 8 & 9, Block 20, East Superior to O.T. Superior, Nuckolls County, NE

Delores Teachworth was present for the Church of Christ. Teachworth noted there is a house which will be torn down and a parking lot added to the property. Rogers recommends approval. **A motion was made by Combs to approve the request for the Church of Christ for tax exemption status for the property located on the N1/2 Lots 7, 8 & 9, block 20, East Superior to O.T. Superior, Nuckolls County, NE and Brown seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

No public attended for the Southern Nebraska Arts Council. Rogers noted they have applied for their 5013C tax exemption with the Internal Revenue. They are making repairs to the building at this time. The income received will be used to pay the repair bills. The current assessed value of the property is \$44,100.00. Rogers recommends approval of this application. **A motion was made by Brown to approve the application and Combs seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Rogers noted there should have been 3 Tax List Corrections for clerical errors on the agenda. Chairman Corman amended the agenda to add these corrections.

The first Correction is a clerical correction for NEOPOST USA Inc. for Personal Property tax year 2013 for the amount of \$16.88. **A motion was made by Brown to approve the tax list correction for NEOPOST USA Inc in the amount of \$16.88 and the motion was seconded by Combs. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

The second & third tax list corrections are for Virgil Schultz for tax years 2012 & 2013 for Improvements on Leased Land, which were sold. The improvements have been removed for the land. **A motion was made by Combs to approve the tax list corrections for Virgil Schultz for tax years 2012 & 2013 for improvements on leased land in the amount of \$198.44 and Corman seconded the motion. Corman voted aye, Brown voted aye, Combs voted aye, 0 voted nay. Motion carried.**

Chairman Corman recessed the Board of Equalization meeting at 10:56 a.m.

Danny K Corman, Chairman

By: Jackie L Kassebaum, County Clerk