

# **JUNE 30, 2014 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met June 30, 2014 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of May 19, 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 May 19, 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 9:45 a.m.

**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.**

**Susan Rogers, County Assessor presented a Tax List Correction for Improvements on Leased Land, located on Lots 7 thru 12, Block 11 and Lots 7-12, Block 12, Original Town of Angus for tax years 2008, 2009, 2010, 2011, 2012 & 2013. The total dollar amount is \$382.09. Rogers noted the taxes were never paid on a doublewide trailer classified as IOLL and she doesn't believe that any value would be had if we filed a court action to collect. Rogers recommends the taxes be stricken. A motion was made by Combs to accept the County Assessor's recommendation and the motion was seconded by Brown. Corman voted aye, Brown voted aye, Combs 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 2014.

Protestor Kerwin Elting for Elting 1950 was present for the hearing at 10:00 a.m. Protest number 2014-001 (N1/2NE1/4 Section 30, T4N-R5W) was read into the record. Elting requested to have the land value reduced to \$800,000.00 from \$1,520,925.00. He stated we are being taxed on a bin that does not exist and the valuation on the fertilizer barrels is way too high. The new shop building is plenty high also. Stanard asked various questions regarding the 400,000 bushel bin and noted it does not appear on the aerial photo. Stanard also inquired about the fertilizer barrels. Stanard noted they are selling currently around \$1.00 per gallon. Elting noted they purchased them for little or no value from Heartland Coop. The farm implement building only cost \$188,000.00. The Board requested to have an onsite inspection of the buildings. Authorization was given by Elting. 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 and if he wishes to protest the County's determination he can file with TERC.

Protestor Charles Bridwell was present for the hearing at 10:15 a.m. Protest number 2014-003 (Lots 2 & 3, Block 36, East Superior to O.T. Superior) was read into the record. Bridwell is requesting the land value stay the same at \$1,865.00 and the building value to \$20,845.00 from 44,960.00. Bridwell noted the addition is incomplete and because of contractor errors will need a major overhaul. Bridwell had a proposal from Randy Schultz Construction of Ruskin showing all the needed work to be done. No dollar amount is noted. Bridwell noted he needed this for the attorney. The workers who was doing the construction walked off of the site. Stanard verified where the addition is located on the map of the home. The addition is currently not livable space and lost the use of the garage also. The plumbing and electrical was installed, however it has not been connected with the rest of the house yet. Stanard and Rogers both noted they needed access to review the site. Bridwell gave his approval. 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 and if he wishes to protest the County's determination he can file with TERC.

Chairman Corman recessed the Board of Equalization meeting at 10:25 a.m.

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