

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 Douppnik Jr. Dallas Douppnik Jr. was present for the hearing at 10:15 a.m. Douppnik protest #2021-01. Lots 1 & 2, Blk 17, O.T. Superior. Valuation is set at \$114,290.00 and Douppnik is requesting \$40,025.00. Douppnik 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