

JULY 6, 2021 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met July 6, 2021, in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of June 28, 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. B.O.E. Chairman Kiefer approved the agenda and the June 28, 2021 Minutes. Blackstone 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.

Protestor Kathleen Meyer. Kathleen Meyer was present for the hearing at 10:00 a.m. Meyer protest #2021-04 A track in Pt W1/2 SE1/4 23-1-7. The Nuckolls County Assessor has set the new valuation at \$1,002,085.00. Meyer is requesting valuation of \$640,000.00. Meyer stated that an Appraisal Report for \$720,000.00 financing from 2018 was submitted with the application. Meyer felt that the amount of the Appraisal report combined with loss of crops due to weather and depreciation that the valuation should be more \$640,000.00. Assessor Rogers explained that the said Appraisal report contained a statement that this \$720,000.00 appraisal was used for the financial statement only and was over 3 years old. Rogers explained that after looking over the file some of the types of land categories listed in the Assessor records needed to be changed and the loss of crops is not a valuation consideration. Assessor Rogers will contact the State of Nebraska for similar properties located in the State for comparison. A recommendation would be presented to the Board of Equalization at the next meeting. No action was taken.

Protest # 2021-01 Dallas Doupnik Jr. with the valuation of \$78,250.00. **A motion was made by Zikmund to accept the Assessor's recommendation of \$78,250.00. Seconded by Mussmann. Mussmann, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

Protest # 2021-02 Karen R. Meyer with the valuation of \$109,155.00. **A motion was made by Keifer to Accept Assessor's recommendation of \$109,155.00. Seconded by Zikmund. Mussmann, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

Protest # 2021-03 Robert & Muffy Gregg with the valuation of \$111,590.00. **A motion was made by Mussmann Accept the Assessor's recommendation of \$111,590.00. Seconded by Zikmund. Mussmann, Keifer & Zikmund all voted Aye. 0 voted Nay. Motion carried.**

As there is no further business, B.O.E. Chairman Keifer adjourned the Board of Equalization meeting at 10:35 a.m.

James Keifer, Chairman
By: Carrie Miller, County Clerk