



Nemaha Board of Equalization Minutes



January 12, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:30 a.m. Call meeting to order by County Clerk
 Approval of Agenda
 Election of Chairman
 Election of Vice Chairman
 Approval of December 22, 2010 meeting minutes
 Open Meeting Laws

 Motor Vehicle Exemptions
 Good Samaritan
 Tax List corrections
 Personal Property

 Real Estate
 Claude D. & Linda Jones – Homestead Exemption disapproved
 TERC Board

 Property Protests

 Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on January 12, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 6, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

County Clerk Joyce Oakley called the meeting to order at 8:40 a.m. Present for the meeting were:
Commissioner District 1 Bob Hutton, Commissioner District 2 Monty Lovelace, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith.

Motion by Bohling, seconded by Lovelace to approve the agenda as presented. Roll call vote: Bohling, aye; Hutton, aye; Lovelace, aye.

County Clerk Oakley called for nominations for Chairman Nemaha County Board of Equalization for 2011. Hutton nominated Lovelace for chairman for Board of Equalization for 2011. Motion by Hutton, seconded by Bohling that nominations cease and elect Chairman Lovelace for 2011. Roll call vote: Lovelace, aye; Hutton, aye; Bohling, aye.

Chairman Lovelace called for nominations for Vice Chairman for 2011. Bohling nominated Hutton for vice chairman for 2011. Motion by Bohling, seconded by Lovelace that nominations cease and elect Hutton as Vice Chairman for 2011. Roll call vote: Bohling, Hutton, aye; Lovelace, aye.

Motion by Bohling, seconded by Hutton to approve the December 22, 2010 minutes as presented with no corrections. Roll call vote: Hutton, aye; Lovelace, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Chairman Lovelace noted the opening meeting law poster.

County Assessor Jana Smith presented tax list correction 1101-1 for Claude D & Linda Jones on parcel 640006116, received notification from Dept. of Revenue that the 2008 income exceeded \$36,800.00 which is over the statutory income limit for the homestead exemption. Motion by Hutton, seconded by Bohling to approve tax list correction 1101-1 for Claude D. & Linda Jones on parcel 640006116 adding tax of \$1,189.18. Roll call vote: Lovelace, aye; Bohling, aye; Hutton, aye.

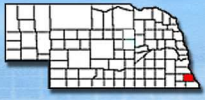
County Treasurer Pat Holtzman presented Application for Exemption for Motor Vehicle Taxes by Qualifying Nonprofit Organizations for Nemaha County Good Samaritan on 2003 Ford Van, 1988 Ford Ranger Pickup, 2006 Dodge Van, 2000 Ford F150, 2006 Chevrolet 4 Dr. Sedan. Motion by Bohling, seconded by Lovelace to approve the Application for Exemption for Motor Vehicle Taxes for Nemaha County Good Samaritan on 2003 Ford Van, 1988 Ford Ranger Pickup, 2006 Dodge Van, 2000 Ford F150, 2006 Chevrolet 4 Dr. Sedan. Roll call vote: Bohling, aye; Hutton, aye; Lovelace, aye.

With no further business to come before the Board of Equalization, motion by Hutton, seconded by Bohling to adjourn at 8:51 a.m.

Monty Lovelace
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of January 26, 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



January 26, 2011 County of Nemaha, Nebraska **BOARD OF EQUALIZATION** Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:30 a.m. Call meeting to order by Chairman
Approval of Agenda
Approval of January 12, 2011 meeting minutes
Open Meeting Laws

Real Estate

Public Hearing #451 Exemption Application – tax exemption on Real Property by Qualifying Organization Catholic Social Services, Sheridan Addition, City of Auburn, Block 1 Lots 7 & 8

Board of Equalization of the County of Nemaha, State of Nebraska met on January 26, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 20, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Lovelace called the meeting to order at 8:33 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Monty Lovelace, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith. Also present: Dave Swanson, Nemaha County Herald and Bill Meduna, Director of Finance Catholic Social Services.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Lovelace, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the January 12, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Lovelace, aye.

Chairman Lovelace noted the opening meeting law poster.

Public hearing was held at 8:30 a.m. on the new Application for Tax Exemption on Real and Personal Property by Qualifying Organization for Catholic Social Services, legal description: Lots 7 & 8, Block 1 Sheridan Addition to the City of Auburn. Notice of public notice was published in the Nemaha County Herald on January 13, 2011. Chairman Lovelace opened the public hearing. The following were present at the public hearing: Bob Hutton, Monty Lovelace, Marvin Bohling, Joyce Oakley, Jana Smith, Dave Swanson (Nemaha County Herald) and Bill meduna, Director of Finance Catholic Social Services. No one was present to oppose the new tax exemption for Catholic Social Services. Motion by Hutton, seconded by Bohling to approve the Application for Tax Exemption for Catholic Social Services, legal description: Lots 7 & 8 Block 1 Sheridan Addition to the City of Auburn. Roll call vote: Lovelace, aye; Bohling, aye; Hutton, aye.

Chairman Lovelace adjourned the public hearing at 8:40 a.m.

With no further business to come before the Board of Equalization Chairman Lovelace adjourned the meeting at 8:41 a.m.



Nemaha Board of Equalization Minutes



Monty Lovelace
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 8th day of February, 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



April 13, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:00 a.m.

Call meeting to order by County Clerk
Approval of Agenda
Election of Chairman
Election of Vice Chairman
Approval of January 26, 2011 meeting minutes
Note Open Meeting Laws

Motor Vehicle Exemptions

Tax List corrections
Personal Property

Real Estate

James & Roberta L. Smith – 640027628 to 64002760 clerical error Homestead
applied to wrong property
TERC Board

Property Protests

Other Business

Board of Equalization meeting in Kearney on May 26th – anyone attending?

Board of Equalization of the County of Nemaha, State of Nebraska met on April 13, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 7, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

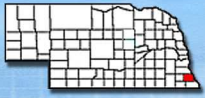
County Clerk Joyce Oakley called the meeting to order at 8:15 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Motion by Wittmann, seconded by Bohling to approve the agenda as presented. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

County Clerk Oakley called for nominations for Chairman Nemaha County Board of Equalization for 2011. Hutton nominated Wittmann for chairman for Board of Equalization for 2011. Motion by Hutton, seconded by Bohling that nominations cease and elect Chairman Wittmann for 2011. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Chairman Wittmann called for nominations for Vice Chairman for 2011. Bohling nominated Hutton for vice chairman for 2011. Motion by Bohling, seconded by Wittmann that nominations cease and elect Hutton as Vice Chairman for 2011. Roll call vote: Bohling, Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the January 26, 2011 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Chairman noted the opening meeting law poster.

Assessor Smith presented Exemption Application for Tax Exemption on Real & Personal Property, Form 451, for 1104-5, James O. & Roberta L. Smith, parcel 640027628, clerical error, removal of homestead extension from this property to property 640027601. Motion by Hutton, seconded by Bohling to approve the application for tax exemption for James O. & Roberta L. Smith, parcel 640027628, additional tax \$612.56. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Smith presented Exemption Application for Tax Exemption on Real & Personal Property, Form 451, for 1104-6, James O. & Roberta L. Smith, parcel 640027601, clerical error, corrected homestead to this parcel from 640027628. Motion by Bohling, seconded by Hutton to approve the application for tax exemption for James O. & Roberta L. Smith, parcel 640027628, additional tax \$612.56. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded to Bohling to adjourn the meeting at 8:25 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 27th day of April, 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



April 27, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:00 a.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of April 13, 2011 meeting minutes

Motor Vehicle Exemptions
 L.L. Coryell & Son Park Foundation – 1999 Chevrolet pickup
Tax List corrections
 Personal Property
 Neddenriep Farms
 Glen Meyer
 Real Estate
 Mabel Ebert
 Allan & Edine Moody

TERC Board

Property Protests

Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on April 27, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 21, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 8:00 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the Opening Meeting Law Poster posted on the wall in the Commissioners Chambers.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the April 13, 2011 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Treasurer Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for LL Coryell Park & Son Park Foundation: 1999 Chevrolet Pickup. Motion by Hutton, seconded by Bohling to approve Motor Vehicle tax exemption for LL Coryell Park & Son Park Foundation on a 1999 Chevrolet Pickup. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Assessor Smith presented the following tax list corrections:

#1104-2, parcel 640051707 Allan & Edine Moody Family Ltd Partnership, clerical error, honoring agreement between previous assessor, appraiser, and land owner due to flooding, year corrected 2010, deducted tax \$543.02. Motion by Bohling, seconded by Hutton to approve tax list correction #1104-2, parcel 640051707 for Allan & Edine Moody Family Ltd Partnership, deducted tax \$543.02 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1104-3, parcel 640051677, Allan & Edine Moody Family Ltd. Partnership, clerical error, honoring agreement between previous assessor, appraiser, and land owner due to flooding, year corrected 2010, deducted tax \$176.50. Motion by Hutton, seconded by Bohling to approve tax list correction #1104-3, parcel 640051677 for Allan & Edine Moody Family Ltd Partnership, deducted tax \$176.50. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1104-4, parcel 640051626, Allan & Edine Moody Family Ltd. Partnership, clerical error, honor agreement between previous assessor, appraiser, and land owner due to flooding, year corrected 2010, deducted tax \$405.98. Motion by Hutton, seconded by Bohling to approve tax list correction #1104-4, parcel 640051626 for Allan & Edine Moody Family Ltd. Partnership, deducted tax \$405.98. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1104-7, parcel 640100023, Neddenriep Farms, removing fencing from personal property schedule, deducted tax \$81.16 for tax year 2008. Motion by Bohling, seconded by Hutton to approve tax list correction #1104-7, parcel 640100023 for Neddenriep Farms deducted tax 81.16. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1104-8, parcel 640100023, Neddenriep Farms, removing fencing from personal property schedule, deducted tax \$63.60 for tax year 2009. Motion by Hutton, seconded by Bohling to approve tax list correction #1104-8, parcel 640100023 for Neddenriep Farms deducted tax \$63.60. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1104-9, parcel 640100023, Neddenriep Farms, removing fencing from personal property schedule, deducted tax \$47.78 for tax year 2010. Motion by Bohling, seconded by Hutton to approve tax list correction for #1104-9, parcel 640100023 for Neddenriep Farms, deducted tax \$47.78. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1104-10, parcel 640099947, Glen Meyer, personal property fencing, deducted tax \$313.34 for tax year 2010. Motion by Hutton, seconded by Bohling to approve tax list correction #1104-10, parcel 640099947 for Glen Meyer, deducted tax \$313.34. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

#1104-11, parcel 640098444, Mabel Ebert, mobile home removed from county, added tax \$520.46 for tax year 2011. Motion by Bohling, seconded by Hutton to approve tax list cforrection#1104-11, parcel 640098444 for Mabel Ebert, added tax \$520.46. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:20 a.m. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 11th day of May, 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



May 11, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:00 a.m.

Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of April 27, 2011 meeting minutes

Motor Vehicle Exemptions
Hearts United for Animals

Tax List corrections
Personal Property
Dennis Stahlecker, 2009
Glen Meyer, 2010
BC Tees, 2011

Real Estate
Gayle Kennedy, 2010
Steve Adams, 2010

TERC Board

Property Protests

Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on May 11, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting posted at the Nemaha County Courthouse, Auburn State Bank, and Carson National Bank on May 5, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:05 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the April 27, 2011 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Treasurer Pat Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Hearts United for Animals, 2011 Chevrolet Van. Motion by Bohling, seconded by Hutton to approve Motor Vehicle tax exemption for Hearts United for Animals on 2011 Chevrolet Van. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Jana Smith presented the following tax list corrections:



Nemaha Board of Equalization Minutes



#1105-12, parcel 640113693 for BC Tees, 2011 tax, business sold, 2011 taxes \$120.70, accelerated. Motion by Bohling, seconded by Hutton to approve tax list correction #1105-12 for BC Tees in the amount of \$120.70 taxes accelerated. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1105-13, parcel 640113559 for Dennis Stahlecker, 2009 personal property tax, moved out of county in 2008, did not let assessor office know until present date, credit tax \$19.58. Motion by Hutton, seconded by Bohling to approve tax list correction #1105-13 for Dennis Stahlecker, 2009 personal property tax in the amount of \$19.58 tax credit. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1105-14, parcel 640111440 for Steven Adams, 2010 taxes, clerical error, overlooked split of .76 ac from Gayle Kennedy to Steve Adams, \$368.26 added tax. Motion by Hutton, seconded by Bohling to approve tax list correction #1105-14 for Steve Adams in the amount of \$368.26 added tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1105-15, parcel 640024289 for Gayle Kennedy, 2010 taxes, clerical error, overlooked split of .76 ac from Gayle Kennedy to Steve Adams, \$368.26 deducted tax. Motion by Hutton, seconded by Bohling to approve tax list correction #1105-15 for Gayle Kennedy in the amount of \$368.26 deducted tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:15 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of , 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



May 25, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on May 25, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 19, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 8:00 a.m. Present for the meeting were:
Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the May 11, 2011 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to set the following hearing dates for 2011 Board of Equalization Protests: June 8, 2011; June 22, 2011; July 13, 2011 (11:00 a.m.) and July 25, 2011 (8:00 a.m.). Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 8:15 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



June 8, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

11:00 a.m. Call meeting to order by Chairman
 Open Meeting Laws
 Approval of Agenda
 Approval of May 25, 2011 meeting minutes

 Motor Vehicle Exemptions

 Tax List corrections
 Personal Property
 #2011-05 Michael Clarke
 Real Estate

 TERC Board
 Property Protests
 Other Business
 Notice of Valuation changes under Board of Equalization

Board of Equalization of the County of Nemaha, State of Nebraska met on June 8, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on , 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 11:00 a.m. Present for the meeting were:
Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to amend the agenda to include tax list correction for Michael Clarke on a mobile home that is being moved from the county. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the May 25, 2011 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Jana Smith presented tax list correction #1105-16, parcel 640111521 for Michael Clarke, acceleration of taxes on mobile home, sold and moving out of county, added tax \$136.22. Motion by Hutton, seconded by Bohling to approve tax list correction #1105-16 for Michael Clarke, acceleration of taxes on mobile home moved from county in the amount of \$136.22 added tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Smith also presented the Nemaha County Assessor Policy and Procedures for the board to review.



Nemaha Board of Equalization Minutes



With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:13 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 21st day of June, 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on June 21, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 16, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 11:05 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Assessor Jana Smith and County Contractor Ron Elliott.

Chairman Wittmann noted the opening meeting law poster.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the June 8, 2011 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

The following Property Valuation Protests were read into the record: Maurice L. & Kathleen M. Newman, parcel 640097685; Maurice L. & Kathleen M. Newman, 640097693; Michael McKibbin, parcel 640020836.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:27 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann, Chairman
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



July 13, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

11:00 a.m. Call meeting to order by Chairman

Open Meeting Laws

Approval of Agenda

Approval of June 21, 2011 meeting minutes

Motor Vehicle Exemptions

Tax List corrections

Personal Property

Southeast Design (acceleration of taxes, business sold)

Real Estate

TERC Board

Property Protests

11:00 a.m.

2011-001 Maurice L. & Kathleen Newman parcel 640097685

2011-002 Maurice L. & Kathleen Newman parcel 640097693

11:10 a.m. 2

011-004 L&H Investments parcel 640098290

2011-024 L&H Investments parcel 640098290

2011-005 L&H Investments parcel 640098207

2011-025 L&H Investments parcel 640098207

2011-006 L&H Investments parcel 640065589

2011-026 L&H Investments parcel 640065589

2011-007 L&H Investments parcel 640066305

2011-008 L&H Investments parcel 640065597

2011-009 L&H Investments parcel 640066348

2011-010 L&H Investments parcel 640098282

2011-027 L&H Investments parcel 640098282

2011-011 L&H Investments parcel 640066259

2011-012 L&H Investments parcel 640098363

2011-028 L&H Investments parcel 640098363

11:30 a.m. 2011-013 James R. & Barbara Holtgrewe parcel 640096719

11:40 a.m. 2011-014 Judith A. Anderson parcel 640050182

11:50 a.m. 2011-015 Rick & Rebecca Jones parcel 640055621

2011-016 Rick & Rebecca Jones parcel 640059767

2011-017 Rick & Rebecca Jones parcel 640055648

12:00 p.m. 2011-020 Warren Jones parcel 640054765

2011-021 Warren Jones parcel 640054668

2011-022 Warren Jones parcel 640055672

2011-023 Lloyd Moore parcel 64006635

12:15 p.m. 2011-029 Melvin Greenwade parcel 640030246

2011-085 Melvin Greenwade parcel 640038786

12:25 p.m. 2011-030 Clark Delezene (Adam Delezene) parcel 640033687

12:30 p.m. Break for lunch

1:30 p.m.

2011-059 Elm Tree Farm Inc parcel 640056512

2011-060 Elm Tree Farm Inc parcel 640024351

2011-061 Elm Tree Farm Inc parcel 640056628

2011-062 Elm Tree Farm Inc parcel 640054528

2011-063 Elm Tree Farm Inc parcel 640054501

2011-064 Elm Tree Farm Inc parcel 640054498

2011-065 Elm Tree Farm Inc parcel 640024394



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2011-066 Elm Tree Farm Inc parcel 640056598
2011-067 Elm Tree Farm Inc parcel 640056709
2011-068 Elm Tree Farm Inc parcel 640056849
2011-069 Elm Tree Farm Inc parcel 640056725

1:50 p.m. 2011-070 DM Crop Inc c/o Mrs. Elmer Duerfeldt parcel 640056733

2:00 p.m. 2011-052 Mark & Elizabeth Andrew parcel 640054722
2011-053 Mark & Elizabeth Andrew parcel 640054749
2011-054 Mark & Elizabeth Andrew parcel 640078109

2:15 p.m. 2011-072 Bill Vickers parcel 64002366

2:25 p.m. 2011-073 Clayton Lang parcel 640066496
2011-074 Clayton Lang parcel 640066445
2011-075 Clayton Lang parcel 640066429
2011-076 Clayton Lang parcel 640066313
2011-077 Clayton Lang parcel 640066577
2011-078 Clayton Lang parcel 640031285

2:40 p.m. 2011-079 Aufenkamp Family Trust parcel 640051499
2011-080 Aufenkamp Family Trust parcel 640051596
2011-081 Aufenkamp Family Trust parcel 640051685

3:00 p.m. 2011-082 David Rieger parcel 640034349
2011-083 David & Rachel Rieger parcel 640027091
2011-084 David & Rachel Rieger parcel 640008550

3:15 p.m. 2011-087 James W Grant parcel 640059600

3:25 p.m. 2011-0090 Triangle Pacific Corporation parcel 640035205

3:30 p.m. 2011-088 Robert & Pamela Johnson parcel 640097510

No time Assigned - will not be present at Hearing

2011-018 Gibbs Farms, Inc. parcel 640053483
2011-019 Gibbs Farms, Inc. parcel 640030823

2011-031 Scott J. Adams parcel 640097618

2011-055 Richard N. Reeves parcel 640055656
2011-056 Richard N. Reeves parcel 640066283
2011-057 Richard N. Reeves parcel 640066275
2011-058 Richard N. Reeves parcel 640098126

2011-071 David Moyer parcel 640034284

2011-086 Quentin Kieler parcel 640018947

2011-089 Roland Weldin parcel 640097596

4:00 p.m. 2011-032 Marvin Caspers parcel 640051278
2011-033 Marvin Caspers parcel 640046673
2011-034 Marvin Caspers parcel 640022103
2011-035 Marvin Caspers parcel 640027261

2011-036 Blanche Caspers parcel 640075274
2011-037 Blanche Caspers parcel 640061389
2011-038 Blanche Caspers parcel 640061532
2011-039 Blanche Caspers parcel 640061273
2011-040 Blanche Caspers parcel 640061621

4:30 p.m. 2011-041 Mark Caspers parcel 640022111
2011-042 Mark Caspers parcel 640051243
2011-043 Mark Caspers parcel 640074383

4:45 p.m. 2011-044 J. Randel Smith parcel 640023428
2011-045 J. Randel Smith parcel 640023487
2011-046 J. Randel Smith parcel 640023452
2011-047 J. Randel Smith parcel 640052274
2011-048 J. Randel Smith parcel 640023525
2011-049 J. Randel Smith parcel 640052053



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2011-050 J. Randel Smith parcel 640051995
2011-051 J. Randel Smith parcel 640051928

Other Business

Approval of Late filing of Homestead Exemption application by Dale Quinn

Approval Extension of Homestead Exemption deadline to July 20, 2011 for all applications filed between
July 13, 2011 and July, 20, 2011

Board of Equalization of the County of Nemaha, State of Nebraska met on July 13, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on July 6, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 11:05 a.m. Present for the meeting were:
Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Assessor Jana Smith and County Contracted Appraiser Ron Elliott.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the June 22, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

The following protests were read into the record: Maurice L. & Kathleen Newman parcels 640097685, 640097693; L&H Investments parcels 640098290, 640098207, 640065589, 640066305, 640065597, 640066348, 640098282, 640066259, 640098363; James R. & Barbara Holtgrewe parcel 640096719; Judith A. Anderson parcel 640050182; Rick & Rebecca Jones parcels 640055621, 640059767, 640055648; Warren Jones parcels 640054765, 640054668, 640055672, 64006635; Melvin Greenwade parcel 640030246, 640038786; Clark Delezene (Adam Delezene) parcel 640033687

Board sine die at 12:30 p.m. to meet as Board of Commissioners.

Board of Equalization reconvened at 1:30 p.m.

Elm Tree Farm Inc parcels 640056512, 640024351, 640056628, 640054528, 640054501, 640054498, 640024394, 640056598, 640056709, 640056849, 640056725; DM Crop Inc c/o Mrs. Elmer Duerfeldt parcel 640056733; Mark & Elizabeth Andrew parcels 640054722, 640054749, 640078109; Bill Vickers parcel 64002366; Clayton Lang parcels 640066496, 640066445, 640066429, 640066313, 640066577, 640031285; Aufenkamp Family Trust parcels 640051496, 640051596, 640051685; David Rieger parcels 640034349, 640027091, 640008550; James W Grant parcel 640059600; Triangle Pacific Corporation parcel 640035205; Robert & Pamela Johnson parcel 640097510; Gibbs Farms, Inc. parcels 640053483, 640030823; Scott J. Adams parcel 640097618; Richard N. Reeves parcels 640055656, 640066283, 640066275, 640098126; David Moyer parcel 640034284; Quentin Kieler parcel 640018947; 2011-089 Roland Weldin parcel 640097596; Marvin Caspers parcels 640051278, 640046673, 640022103, 640027261; Blanche Caspers parcels 640075274,



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640061389, 640061532, 640061273, 640061621; Mark Caspers parcels 640022111, 640051243, 640074383; J. Randel Smith parcels 640023428, 640023487, 640023452, 640052274, 640023525, 640052053, 640051995, 640051928

Assessor Jana Smith presented tax list correction #1106-17, parcel 640113692, Southeast Design Company, business sold, acceleration of personal property tax, \$160.36 added tax. Motion by Hutton, seconded by Bohling to approve tax list correction #1106-17 for Southeast Design Company in the amount of \$160.36 added tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the late filing of 2011 homestead exemption application for Dale Quinn on parcel #640002277. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve all homestead exemption applications which are accompanied by a written request for extension by the applicant, filed on or before July 20, 2011 be allow by the assessor without further action by the County Board of Equalization. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 4:50 p.m.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 27th day of July, 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



JULY 25, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on July 25, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 8:16 a.m. Present for the meeting were:
Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, Treasurer Patricia Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the July 13, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Treasurer Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Peru State College, 2009 Chevrolet Sedan. Motion by Bohling, seconded by Hutton to approve Motor Vehicle tax exemption for Peru State College on 2009 Chevrolet Sedan. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Jana Smith presented to the Board her 2012-2013-2014 Plan of Assessment for Nemaha County, Nebraska.

Protest Number 2011003 – Michael McKibbin – Parcel 640020836 – Peru Neals Add Blk 207 N 39.5" Lt 11 & all Lt 12

	Protested Valuation	Requested Valuation
Land	\$ 630.00	\$ 0.00
Buildings	\$ 41,175.00	\$ 0.00
Total	\$ 41,805.00	\$ 27,150.00

County Assessor's Recommendation: Based on physical inspection and review, changed overall condition to fair and changed depreciation rate. Land = \$630 Impr = \$28,075 Total = \$28,705

After inspection and review, motion by Bohling to lower the value due to the condition of the property. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011001 – Maurice L & Kathleen M Newman – Parcel 640097685 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 5

Protested Valuation	Requested Valuation
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Real Property	\$ 18,870.00	\$ 1,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 18,870.00	\$ 1,000.00

County Assessor's Recommendation: No change. Per Neb. Rev. Stat. 77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittman, aye; Bohling, aye.

Protest Number 2011002 – Maurice L & Kathleen M Newman – Parcel 640097693 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 6

	Protested Valuation	Requested Valuation
Real Property	\$ 18,870.00	\$ 1,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 18,870.00	\$ 1,000.00

County Assessor's Recommendation: No change. Per NE Revenue Statute 77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittman, aye; Hutton, aye.

Protest Number 2011004 – L & H Investments – Parcel 640098290 – Sec 25-6-15 63 AC – Pt Tract 1 Total of 145.68 AC Wetland Easement

	Protested Valuation	Requested Valuation
Land	\$ 69,300.00	\$ 34,650.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 69,300.00	\$ 34,650.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011005 – L & H Investments – Parcel 640098207 – Sec 36-6-15 23.02 AC – Tract 2 Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 25,320.00	\$ 12,660.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 25,320.00	\$ 12,660.00



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County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011006 – L & H Investments – Parcel 640065589 – Sec 25-6-15 62 AC – ½ Sec Lying W Missouri River (Lt 1-2) 1 Acre Sec 26 Lying NE ¼ NE ¼ Between RR ROW & River Bank Ex RR 25-6-15\SEC

	Protested Valuation	Requested Valuation
Land	\$ 62,350.00	\$ 31,175.00
Buildings	\$ 110.00	\$ 0.00
Total	\$ 62,460.00	\$ 31,175.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 20110007 – L & H Investments – Parcel 640066305 – Sec 36-6-15 223.20 AC – SE ¼ SW ¼ Ex Tract 2 N 334.90' Lying E of NRD ROW & Ex RR, SE ¼. Also NE ¼ Lying S of Senora Creek & Ex 23.02 AC Tract 2 36-6-15\SEC

	Protested Valuation	Requested Valuation
Land	\$ 297,770.00	\$ 148,885.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 297,770.00	\$ 148,885.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 20110008 – L & H Investments – Parcel 640065597 – Sec 25-6-15 87 AC – S ½ Sec W Missouri River & E of Ln Desc Beg 57' E NE Cor ½ SW ¼ SEly to Pt 372.9 W of S Qtr Cor Sec 25 & Ex 63 AC Pt Tract 1 Wetlands 25-6-15\SEC

	Protested Valuation	Requested Valuation
Land	\$ 127,860.00	\$ 63,930.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 127,860.00	\$ 63,930.00



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County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011009 – L & H Investments – Parcel 640066348 – Sec 30-6-16 51.783 AC – 5.69 AC Tr SW ¼ SW ¼, Sec 31-6-16 Tr Beg 26.90' N SW Cor N 2590' E 500' SE 4511.7' W 1320' NW Along 30-6-16\SEC

	Protested Valuation	Requested Valuation
Land	\$ 73,010.00	\$ 36,005.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 73,010.00	\$ 36,005.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011010 – L & H Investments – Parcel 640098282 – Sec 30-6-16 & 31-6-16 73.50 AC Pt Tract 1 Total of 145.68 AC Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 80,850.00	\$ 40,425.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 80,850.00	\$ 40,425.00

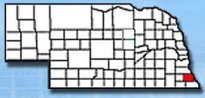
County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011011 – L & H Investments – Parcel 640066259 – Sec 36-6-15 93.82 AC – NE ¼ N of Senora Creek (Pt NE ¼ NE ¼ Pt NW ¼ NE ¼ Lts 2, 3, 6, & 7 E ½ SW ¼ NE ¼) Ex 9.18 AC 36-6-6\SEC

	Protested Valuation	Requested Valuation
Land	\$ 111,125.00	\$ 55,562.50
Buildings	\$ 0.00	\$ 0.00
Total	\$ 111,125.00	\$ 55,562.50

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of



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taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011012 – L & H Investments – Parcel 640098363 – Sec 36-6-15 9.18 AC – Pt Tract 1 Total of 145.68 AC Wetland Easement

	Protested Valuation	Requested Valuation
Land	\$ 10,100.00	\$ 5,050.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 10,100.00	\$ 5,050.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011013 – James R & Barbara Holtgrewe – Parcel 640096719 – Sec 5-6-13 92.29 AC - Lt 1 N & E of Creek, Frl E ½ NW ¼, N 456' of E 153' of Frl W ½ NW ¼ Ex the E 332' of W 1554.90' of the N 262.41' of N ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 207,570.00	\$ 180,420.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 207,570.00	\$ 180,420.00

County Assessor's Recommendation: After researching and verifying the farm information and analysis, found the information to be accurate. Acre count accurate also. No change.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011014 – Judith A Anderson – Parcel 640050182 – Sec 4-5-14 69.41 AC Frl NW ¼ NW ¼ & Lt 1 in W ½ NW ¼ Map 3957-04-2-00000-000-0004

	Protested Valuation	Requested Valuation
Land	\$ 114,195.00	\$ 84,425.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 114,195.00	\$ 84,425.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



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Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011015 – Rick & Rebecca Jones – Parcel 640055621 – Sec 1-5-15 80.44 AC – Fr1 W ½ NE ½

	Protested Valuation	Requested Valuation
Land	\$ 89,485.00	\$ 86,920.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 89,485.00	\$ 86,920.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011016 – Rick & Rebecca Jones – Parcel 640059767 – Sec 6-5-16 183.90 AC – Lt 1 & 2 of NW ¼ & Accr

	Protested Valuation	Requested Valuation
Land	\$ 198,470.00	\$ 149,800.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 198,470.00	\$ 149,800.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011017 – Rick & Rebecca Jones – Parcel 640055648 – Sec 1-5-15 80.14 AC – Fr1 E ½ NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 91,980.00	\$ 62,475.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 91,980.00	\$ 62,475.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



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Protest Number 2011018 – Gibbs Farms Inc – Parcel 640053483 – Sec 23-5-14 88.39 Acres Lt 1 of 6, Lt 3 of 6, Pt Lt 2 of 10, Lt 2 of 1, Lt 2 of 9, Exc. Hwy

	Protested Valuation	Requested Valuation
Land	\$ 190,960.00	\$ 0.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 190,960.00	\$ 0.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011019 – Gibbs Farms Inc – Parcel 640030823 – Sec 14-5-14, 587.66 Acres NE ¼ SW ¼, Lts 2 thru 5, N ½ SE ¼ SW ¼ SE ¼, NE ¼ NE ¼ NW ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 1,229,605.00	\$ 0.00
Buildings	\$ 8,305.00	\$ 0.00
Total	\$ 1,237,910.00	\$ 0.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011020 – Warren D Jones – Parcel 640054765 – Sec 12-4-15 Lt 1 S of River

	Protested Valuation	Requested Valuation
Land	\$ 80,770.00	\$ 70,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 80,770.00	\$ 70,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011021 – Warren D Jones – Parcel 640054668 – Sec 11-4-15 S ½ SE ¼ Lt 1 of 4 Lt 1 of 5 Lt 1 of 7

	Protested Valuation	Requested Valuation
Land	\$ 339,590.00	\$ 250,000.00
Buildings	\$ 0.00	\$ 0.00



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Total	\$ 339,590.00	\$ 250,000.00
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County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011022 – Warren D Jones – Parcel 640055672 – Section 1-5-15 SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 214,905.00	\$ 96,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 214,905.00	\$ 96,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011023 – Lloyd Moore – Parcel 640066356 – Map#: 3947-31-3-00000-000-0002 Sec 31-6-16 109.90 AC – S ½ S ½ W of Missouri River & A Trct In N ½ SW ¼ Lyng SW of Senora Crk

	Protested Valuation	Requested Valuation
Land	\$ 139,290.00	\$ 69,645.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 139,290.00	\$ 69,645.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011024 – L&H Investments – Parcel 640098290 – Sec 25-6-15 63 AC Pt Tract 1 Total of 145.68 AC Wetland Esmnt

	Protested Valuation	Requested Valuation
Land	\$ 53,550.00	\$ 26,775.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 53,550.00	\$ 26,775.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



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Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton aye; Bohling, aye.

Protest Number 2011025 – L&H Investments – Parcel 640098207 – Sec 36-6-15 23.02 AC – Tract 2 Wetlands Esmnt

	Protested Valuation	Requested Valuation
Land	\$ 25,320.00	\$ 12,660.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 25,320.00	\$ 12,660.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011026 – L&H Investments – Parcel 640065589 – Sec 25-6-15 62 AC – ½ Sec Lying W Missouri River (Lt 1-2) 1 Acre Sec 26 Lying NE ¼ NE ¼ Between RR ROW & River Bank Ex RR 25-6-15/Sec

	Protested Valuation	Requested Valuation
Land	\$ 50,880.00	\$ 25,440.00
Buildings	\$ 110.00	\$ 0.00
Total	\$ 50,990.00	\$ 25,440.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011027 – L&H Investments – Parcel 640098282 – Sec 30-6-16 & 31-6-16 73.50 AC – Pt Tract 1 Total of 145.68 AC Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 62,475.00	\$ 31,237.50
Buildings	\$ 0.00	\$ 0.00
Total	\$ 62,475.00	\$ 31,237.50

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



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Protest Number 2011028 – L&H Investments – Parcel 640098363 – Sec 36-6-15 9.18 AC – Pt Tract 1 Total of 145.68 AC Wetland Esmnt

	Protested Valuation	Requested Valuation
Land	\$ 7,805.00	\$ 3,902.50
Buildings	\$ 0.00	\$ 0.00
Total	\$ 7,805.00	\$ 3,902.50

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011029- Melvin Greenwade – Parcel 640030246 – Sec 31-6-14 1.11 AC – S 139' of W 181' of Lt 5 & N 127' of W 181' of SE ¼ SW ¼

	Protested Valuation	Requested Valuation
Land	\$ 0.00	\$ 0.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 0.00	\$ 0.00

County Assessor's Recommendation: After physical review and inspection, placed the home in overall poor condition and redepreciated. Land = \$6,330 Impr = \$18,055 Total = \$24,385

After inspection and review, Bohling made a motion to lower the value due to the condition of the property. Seconded by Hutton. roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011030 – Adam Delezene – Parcel 640033687 – Howe and Nixon Add to Auburn Blk 14 Lt 15

	Protested Valuation	Requested Valuation
Land	\$ 5,000.00	\$ 5,000.00
Buildings	\$ 48,940.00	\$ 8,000.00
Total	\$ 53,940.00	\$ 13,000.00

County Assessor's Recommendation: After physical review, corrected condition to poor. Roof damage and business remains closed. Land = \$5,000 Impr = \$14,100 Total = \$19,100

After inspection and review, Bohling made a motion to lower the value due to the condition of the property. Seconded by Hutton. roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011031 – Scott J Adams – Parcel 640097618 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 8

	Protested Valuation	Requested Valuation
Land	\$ 18,895.00	\$ 115.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 18,895.00	\$ 115.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of



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taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011032 – Marvin Caspers – Parcel 640051278 – S ½ Fractional SW ¼ 18-4-14 79.9 Acres

	Protested Valuation	Requested Valuation
Land	\$ 152,475.00	\$ 97,951.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 152,475.00	\$ 97,951.00

County Assessor's Recommendation: No change, except use of land correction land = \$151,905.00. Testimony and evidence presented during the hearing indicated a clerical error. Motion by Bohling, seconded by Hutton to correct such error. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011033 – Marvin Caspers – Parcel 640046673 – NW ¼ 24-4-13

	Protested Valuation	Requested Valuation
Real Property	\$ 236,305.00	\$ 194,231.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 236,305.00	\$ 194,231.00

County Assessor's Recommendation: No change. Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011034 – Marvin Caspers – Parcel 640022103 – SE ¼ SW ¼, SW ¼ SE ¼, Lots 2, 3, 6, 7, 8 12-4-13 173.12 acres

	Protested Valuation	Requested Valuation
Land	\$ 314,690.00	\$ 229,423.00
Buildings	\$ 72,610.00	\$ 51,840.00
Total	\$ 387,300.00	\$ 281,263.00

County Assessor's Recommendation: Equalized house value with surrounding homes of comparable size, age and condition. No change in land value. Land = \$314,690 Impr = \$50,925 Outbuilding = \$6,840 Total = \$372,455. After review of the property, motion by Hutton to lower the value to equalize with other like properties. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011035 – Marvin Caspers – Parcel 640027261 – NE ¼ NE ¼, Lots 2, 3, 4, & 5 35-5-14 99.90 acres

	Protested Valuation	Requested Valuation
Land	\$ 236,340.00	\$ 205,129.00
Buildings	\$ 5,260.00	\$ 5,260.00
Total	\$ 241,600.00	\$ 210,389.00

County Assessor's Recommendation: No change. Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011036 – Blanche Caspers – Parcel 640075274 – NE ¼ SE ¼ and SE ¼ SE ¼ lying South of New Channel Little Nemaha River 23-6-13

Protested Valuation	Requested Valuation
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Real Property	\$ 57,785.00	\$ 41,199.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 57,785.00	\$ 41,199.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011037 – Blanche Caspers – Parcel 640061389 – W ¼ SW ¼ SW ¼ Portion South of River 24-6-13 8 Acres

	Protested Valuation	Requested Valuation
Real Property	\$ 9,915.00	\$ 6,683.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 9,915.00	\$ 6,683.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011038 – Blanche Caspers – Parcel 640061532 – Lot 1 of NE ¼ 26-6-13 91.20 acres

	Protested Valuation	Requested Valuation
Real Property	\$ 227,300.00	\$ 138,661.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 227,300.00	\$ 138,661.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011039 – Blanche Caspers – Parcel 640061273 – W ½ SE ¼ South of Centerline Little Nemaha River 23-6-13 69 acres

	Protested Valuation	Requested Valuation
Real Property	\$ 152,410.00	\$ 94,862.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 152,410.00	\$ 94,862.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011040 – Blanche Caspers – Parcel 640061621 – Lot 2 Including Abandoned RR ROW & Part E ½ NE ¼ East of Centerline of Creek and South of Abandoned RR ROW

	Protested Valuation	Requested Valuation
Real Property	\$ 208,100.00	\$ 133,912.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 208,100.00	\$ 133,912.00

County Assessor's Recommendation: No change



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Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011041 – Mark Caspers – Parcel 640022111 – E ½ SE ¼ Less Road ROW previously deeded off 12-4-13 77.81 acres

	Protested Valuation	Requested Valuation
Land	\$ 154,475.00	\$ 106,816.00
Buildings	\$ 57,985.00	\$ 34,000.00
Total	\$ 212,460.00	\$ 140,816.00

County Assessor's Recommendation: Corrected and equalized house with remainder of county improvement values. No change on land value. Land = \$154,475 Impr = \$36,675 Outbuildings = \$6,685 Total = \$197,835

After review of this property, motion by Bohling to lower the value to equalize with other like property. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011042– Mark Caspers – Parcel 640051243 – Lot 1 in W ½ NW ¼ 18-4-14 58.5 acres

	Protested Valuation	Requested Valuation
Real Property	\$ 104,655.00	\$ 67,787.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 104,655.00	\$ 67,787.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011043– Mark Caspers – Parcel 640074383 – 3.10 acres Part of SW ¼ lying SW of New County Road 7-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 3,465.00	\$ 2,641.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 3,465.00	\$ 2,641.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011044 – J. Randel Smith – Parcel 640023428 – S ½ SW ¼ Except Hwy 27-4-14

	Protested Valuation	Requested Valuation
Land	\$ 115,405.00	\$ 91,617.00
Buildings	\$ 60,680.00	\$ 60,680.00
Total	\$ 176,085.00	\$ 132,297.00

County Assessor's Recommendation: No change



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Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011045 – J. Randel Smith – Parcel 640023487 – SE ¼ Less Road ROW 29-4-14

	Protested Valuation	Requested Valuation
Land	\$ 252,155.00	\$ 198,587.00
Buildings	\$ 250.00	\$ 0.00
Total	\$ 252,405.00	\$ 198,587.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011046– J. Randel Smith – Parcel 640023452 – SW ¼ Except Hwy 28-4-14

	Protested Valuation	Requested Valuation
Land	\$ 133,630.00	\$ 102,736.00
Buildings	\$ 10,315.00	\$ 0.00
Total	\$ 132,630.00	\$ 102,736.00

County Assessor's Recommendation: After review, correct house to salvage value. Land \$122,315; Impr \$1,610; Outbuilding \$290; Total \$124,215.

After review of the property, motion by Hutton, seconded by Bohling to lower the value to equalization with other like property. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011047 – J. Randel Smith Cloverdale Farms– Parcel 640052274 – 76.92 acres in N ½ SW ¼ 27-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 107,480.00	\$ 83,126.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 107,480.00	\$ 83,126.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011048 – J. Randel Smith Cloverdale Farms– Parcel 640023525 – 324 acres in Section 34-4-14 NW ¼ Except Hwy, N ½ SE ¼, NE ¼ SW ¼, Lots 1-3 North of Muddy Creek

	Protested Valuation	Requested Valuation
Land	\$ 570,165.00	\$ 479,881.00
Buildings	\$ 36,725.00	\$ 36,725.00
Total	\$ 606,890.00	\$ 516,606.00

County Assessor's Recommendation: No change



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Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011049 – J. Randel Smith for Deer Creek Corp.– Parcel 640052053 – NE ¼, N ½ SE ¼ Except Hwy Section 33-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 473,380.00	\$ 380,726.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 473,380.00	\$ 380,726.00

County Assessor's Recommendation: No change

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011050 – J. Randel Smith Cloverdale Farms – Parcel 640051995 – S ½ NE ¼ 34-4-14

	Protested Valuation	Requested Valuation
Real Property	\$ 123,520.00	\$ 96,467.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 123,520.00	\$ 96,467.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011051 – J. Randel Smith Cloverdale Farms – Parcel 640051928 – NW ¼ SW ¼ and Lot 1 North of Muddy Creek except RR 35-4-14

	Protested Valuation	Requested Valuation
Land	\$ 89,770.00	\$ 77,217.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 89,770.00	\$ 77,217.00

County Assessor's Recommendation: No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011052 – Mark & Elizabeth Andrew – Parcel 640054722

	Protested Valuation	Requested Valuation
Real Property	\$ 163,845.00	\$ 81,600.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 163,845.00	\$ 81,600.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



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Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011053 – Mark & Elizabeth Andrew – Parcel 640054749

	Protested Valuation	Requested Valuation
Real Property	\$ 234,815.00	\$ 152,095.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 234,815.00	\$ 152,095.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011054 – Mark & Elizabeth Andrew – Parcel 640078109

	Protested Valuation	Requested Valuation
Land	\$ 21,140.00	\$ 15,050.00
Buildings	\$ 187,155.00	\$ 177,150.00
Total	\$ 0.00	\$ 0.00

County Assessor's Recommendation: Based on actual value. Corrected overall living area of house. Land = \$21,140 Improv = \$176,540 Total = \$197,680

Testimony and evidence presented during the hearing indicates a clerical error. Motion by Hutton, seconded by Bohling to correct such error. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011055 – Richard N. Reeves – Parcel 640055656 – 1-5-15 Sec 114.98 AC – Lts 1, 2, 3, 5 Ex 1 AC in Lt 1 & Ex RR

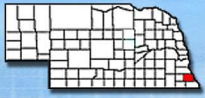
	Protested Valuation	Requested Valuation
Real Property	\$ 134,050.00	\$ 130,305.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 134,050.00	\$ 130,305.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011056 – Richard N. Reeves – Parcel 640066283 – Sec 36-6-15 29.22 AC – NE ¼ SW ¼ Ex Tract 1 Lying W of Co Rd ROW & Ex RR

	Protested Valuation	Requested Valuation
Real Property	\$ 38,065.00	\$ 36,980.00



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Personal Property	\$ 0.00	\$ 0.00
Total	\$ 38,065.00	\$ 36,980.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011057 – Richard N. Reeves – Parcel 640066275 – Sec 36-6-15 56.20 AC – Pt SE ¼ NW ¼, S ½ SW ¼ NW ¼ Ex RR

	Protested Valuation	Requested Valuation
Real Property	\$ 70,730.00	\$ 68,755.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 70,730.00	\$ 68,755.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011058 – Richard N. Reeves – Parcel 640098126 – Sec 36-6-15 6.98 AC – Tract 2 – N 334.90' of SE ¼ SW ¼ Lying E of NRD ROW

	Protested Valuation	Requested Valuation
Real Property	\$ 9,900.00	\$ 9,615.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 9,900.00	\$ 9,615.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011059 – Elm Tree Farm Inc – Parcel 640056512 – Sec 16-4-16 197.56 AC – All Sec 16 S of Missouri River (Lt 1-2, & Accr)

	Protested Valuation	Requested Valuation
Real Property	\$ 261,520.00	\$ 130,760.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 261,520.00	\$ 130,760.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of



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taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011060 – Elm Tree Farm Inc – Parcel 640024351 – Sec 20-4-16 313.39 AC – N ½ of Sec 20 Ex Missouri River & Accr Lts 1 & 2 in Sec 17

	Protested Valuation	Requested Valuation
Real Property	\$ 455,735.00	\$ 423,370.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 455,735.00	\$ 423,370.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011061 – Elm Tree Farm Inc – Parcel 640056628 – Sec 21-4-16 320 AC – N ½ Sec (Lts 1-5 & S ½ NW ¼)

	Protested Valuation	Requested Valuation
Real Property	\$ 481,100.00	\$ 240,550.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 481,100.00	\$ 240,550.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011062 – Elm Tree Farm Inc – Parcel 640054528 – Sec 14-4-16 9.66 AC – Lt 1

	Protested Valuation	Requested Valuation
Real Property	\$ 7,290.00	\$ 3,645.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 7,290.00	\$ 3,645.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



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Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011063 – Elm Tree Farm Inc – Parcel 640054501 – Sec 15-4-16 119 AC – Pt Lts 2-4 Lying in S $\frac{1}{2}$ SE $\frac{1}{4}$, SE $\frac{1}{4}$ SW $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Real Property	\$ 111,475.00	\$ 55,738.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 111,475.00	\$ 55,738.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011064 – Elm Tree Farm Inc – Parcel 640054498 – Sec 15-4-16 151 AC – Lt 1 & Pt Lts 2-4 Lying in W $\frac{1}{2}$ SW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Real Property	\$ 150,480.00	\$ 75,240.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 150,480.00	\$ 75,240.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011065 – Elm Tree Farm Inc – Parcel 640024394 – Sec 22-4-16 360 AC – NE $\frac{1}{4}$, E $\frac{1}{2}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$ (Lt 2 of 6), N $\frac{1}{2}$ SE $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Real Property	\$ 492,035.00	\$ 246,018.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 492,035.00	\$ 246,018.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



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Protest Number 2011066 – Elm Tree Farm Inc – Parcel 640056598 – Sec 22-4-16 237.50' – W ½ NW ¼, NW ¼ SW ¼, SE ¼ SW ¼ Ex Pt Lts 10 & 11, S ½ SE ¼

	Protested Valuation	Requested Valuation
Real Property	\$ 302,255.00	\$ 159,035.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 302,255.00	\$ 159,035.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011067 – Elm Tree Farm Inc – Parcel 640056709 – Sec 23-4-16 679.66 AC – S ½ SW ¼, Lts 1-5 & Accr In Sec 24-4-16

	Protested Valuation	Requested Valuation
Real Property	\$1,031,960.00	\$ 515,980.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$1,031,960.00	\$ 515,980.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011068 – Elm Tree Farm Inc – Parcel 640056849 – Sec 26-4-16 640 AC – All of Section

	Protested Valuation	Requested Valuation
Real Property	\$ 876,420.00	\$ 657,315.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 876,420.00	\$ 657,315.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011069 – Elm Tree Farm Inc – Parcel 640056725 – Sec 25-4-16 115 AC – Accr to Lt 2 of 1

	Protested Valuation	Requested Valuation
Real Property	\$ 170,400.00	\$ 85,200.00



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Personal Property	\$ 0.00	\$ 0.00
Total	\$ 170,400.00	\$ 85,200.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011070 – DM Crop Inc c/o Mrs. Elmer Duerfeldt – Parcel 640056733 – Sec 25-4-16
373.40 AC – Tract of Land in Sec 25 & Sec 30 & Accr in Sec 24-4-16 & Sec 19-4-17

	Protested Valuation	Requested Valuation
Land	\$ 524,755.00	\$ 421,415.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 524,755.00	\$ 421,415.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011071 – David Moyer – Parcel 640034284 – 1107 Central Ave Howe, Nixon, & Wilson
Add to Auburn Blk 2 Lots 3 and 4

	Protested Valuation	Requested Valuation
Land	\$ 8,035.00	\$ 8,035.00
Buildings	\$ 123,210.00	\$ 5,000.00
Total	\$ 131,245.00	\$ 13,035.00

County Assessor's Recommendation: After physical inspection, in process of razing building. No electrical or plumbing remain in building, gutted interior. Salvage value only. Land = \$8,035 Impr = \$12,015 Total = \$20,050

After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011072 – Bill Vickers – Parcel 640002366 – Courthouse Add to Auburn Blk 8 W ½ Lts 7 & 8

	Protested Valuation	Requested Valuation
Land	\$ 3,000.00	\$ 3,000.00
Buildings	\$ 53,545.00	\$ 35,000.00
Total	\$ 56,545.00	\$ 38,000.00

County Assessor's Recommendation: After physical review, removed basement area as it is only cellar area. Deleted yard shed and corrected condition to average overall. Land = \$3,000 Impr = \$36,240 Total = \$39,240



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After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011073 – Clayton Lang – Parcel 640066496 – Sec 36-7-15 100 AC – Lt 2 & Accr, Lt 1 of 3 & Accr, Lt 4 & Accr, Lt 1 of 5

	Protested Valuation	Requested Valuation
Land	\$ 124,160.00	\$ 120,750.00
Buildings	\$ 19,165.00	\$ 0.00
Total	\$ 143,325.00	\$ 120,750.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011074 – Clayton Lang – Parcel 640066445 – Sec 25-7-15 62.50 AC – Lt 6 & Accr, E ½ SW ¼ SW ¼, Lt 1 of 23

	Protested Valuation	Requested Valuation
Land	\$ 81,995.00	\$ 79,695.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 81,995.00	\$ 79,695.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011075 – Clayton Lang – Parcel 640066429 – Sec 35-7-15 45 AC – Accr to Sec 35, Lt 1 & Accr, Lt 1 of 2 & Accr

	Protested Valuation	Requested Valuation
Land	\$ 59,220.00	\$ 57,505.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 59,220.00	\$ 57,505.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.



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Protest Number 2011076 – Clayton Lang – Parcel 640066313 – Sec 6-6-16 164.16 AC – Lts 1, 2, 3 & Accr, Pt Lts 1 to 2, 2 to 2 in Sec 1-6-15

	Protested Valuation	Requested Valuation
Land	\$ 215,280.00	\$ 209,235.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 215,280.00	\$ 209,235.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2011077 – Clayton Lang – Parcel 640066577 – Sec 31-7-16 56.72 AC – Accr of or to Lt 6 & Lt 7, Lt 1 to 6, Lt 1 to 7

	Protested Valuation	Requested Valuation
Land	\$ 86,190.00	\$ 83,755.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 86,190.00	\$ 83,755.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011078 – Clayton Lang – Parcel 640031285 – Sec 31-7-16 115.80 AC – Lt 6 Ex Comm @ W Qtr Cron, E 1531.56' to POB E 201.40' S 220.97' W 195.06' N 219.31' to POB Lt 7, Lt 2 to 6, Lt 2 to 7 & Accr

	Protested Valuation	Requested Valuation
Land	\$ 148,135.00	\$ 144,130.00
Buildings	\$ 34,950.00	\$ 0.00
Total	\$ 183,085.00	\$ 144,130.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011079 – Aufenkamp Family Trust R. Dell & Burtis Aufenkamp Trustees – Parcel 640051499 – Sec 4-4-15 160 AC – E ½ SE ¼, NW ¼ SE ¼, SW ¼, NE ¼

Protested Valuation	Requested Valuation
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Land	\$ 354,205.00	\$ 289,675.00
Buildings	\$ 11,840.00	\$ 11,840.00
Total	\$ 366,045.00	\$ 301,515.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011080 – Aufenkamp Family Trust R. Dell & Burtis Aufenkamp Trustees – Parcel 640051596 – Sec 4-4-15 116.74 AC – Lts 2 & 3, N 30 AC of S ½ NW 1/4

	Protested Valuation	Requested Valuation
Land	\$ 264,415.00	\$ 217,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 264,415.00	\$ 217,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011081 – Aufenkamp Family Trust R. Dell & Burtis Aufenkamp Trustees – Parcel 640051685 – Sec 3-4-15 22 AC – Lt 2 of 2 Pt Lt 10 Lying W of Line Comm SW Cor of Sec N 1097.48'

	Protested Valuation	Requested Valuation
Land	\$ 61,605.00	\$ 43,385.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 61,605.00	\$ 43,385.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011082 – David Rieger – Parcel 640034349 – Calvert First Add Blk 4 Lt 1

	Protested Valuation	Requested Valuation
Land	\$ 6,095.00	\$ 5,000.00
Buildings	\$ 273,270.00	\$ 12,777.00
Total	\$ 279,365.00	\$ 17,777.00

County Assessor's Recommendation: After physical review and inspection, placed property in poor condition for 2011 and redepreciated. Equalized with other poor condition apartment buildings. Land \$6,095 Impr =



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\$42,000 Total = \$48,095

After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011083 – David Rieger – Parcel 640027091 – Sec 29-5-14 10.47 AC Tract in Lt 2 & S 50' RR ROW Alng Lt 2

	Protested Valuation	Requested Valuation
Land	\$ 21,995.00	\$ 19,000.00
Buildings	\$ 27,725.00	\$ 1,845.00
Total	\$ 29,720.00	\$ 20,845.00

County Assessor's Recommendation: Based on incompleteness and quality of construction. Reduced overall value. Machine shed actually an old poultry building reassembled on this Parcel. Land = \$21,995 House = \$12,225 Outbuilding = \$12,700 Total = \$46,920

After inspection and review, motion by Hutton, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2011084 – David Rieger – Parcel 64008550 – Reed & Gilmores Add Blck 2 Lts 4, 5, 6 & E ½ Vac Alley

	Protested Valuation	Requested Valuation
Land	\$ 9,000.00	\$ 7,500.00
Buildings	\$ 57,495.00	\$ 37,500.00
Total	\$ 66,445.00	\$ 45,000.00

County Assessor's Recommendation: Deleted air conditioning on 2nd floor. Only 1st floor has central air. Land = \$9,000 Impr = \$56,685 Total = \$65,685

Testimony and evidence presented during the hearing indicate a clerical error. Motion by Bohling, seconded by Hutton to correct such error. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2011085 – Melvin Greenwade – Parcel 640038786 – Courthouse Add to Auburn Blk 3 N 80' of 140' Lt 2

	Protested Valuation	Requested Valuation
Land	\$ 4,800.00	\$ 0.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 4,800.00	\$ 0.00

County Assessor's Recommendation: After physical review, gave this Parcel 50% obsolescence for not buildable. Built over city drainage tube. Land = \$2,400 Impr = \$0 Total = \$2,400

After inspection and review, Bohling made a motion to lower the value due to the condition of the property. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011086 – Quentin Kieler – Parcel 640018947 – Peru OT Blk 89 W 51' of S ½ Lt 2, W 51' Lt 3, W 86' Lts 4 thru 6

	Protested Valuation	Requested Valuation
Land	\$ 480.00	\$ 480.00
Buildings	\$ 18,715.00	\$ 14,220.00
Total	\$ 19,195.00	\$ 14,700.00



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County Assessor's Recommendation: Purchase Price \$15,000. Added a small addition to east side of house, resulting in a minor increase in value. No change

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011087 – James W Grant – Parcel 640059600 – Sec 33-5-15 Nemaha Co. 92.38 AC – Pt NE ¼ SE ¼ (Lt 9), Lt 2 of 3, Lt 4

	Protested Valuation	Requested Valuation
Real Property	\$ 156,175.00	\$ 112,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 156,175.00	\$ 112,000.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Hutton. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2011088– Robert & Pamala Johnson – Parcel 640097510 – Sec 23-6-15 Wessels Subdivision .96 AC – Irr Tract Lt 3 Parcels 9 & 10

	Protested Valuation	Requested Valuation
Land	\$ 37,790.00	\$ No more than 1000.00 per lot
Buildings	\$ 0.00	\$ 0.00
Total	\$ 37,790.00	\$ 0.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.

Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2011089 – Roland Weldin – Parcel 640097596 – Sec 23-6-15 Wessels Subdivision .48 AC – Irr Trct Lt 3 Parc 7

	Protested Valuation	Requested Valuation
Land	\$ 18,870.00	\$ 115.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 18,870.00	\$ 115.00

County Assessor's Recommendation: No change. Per NE Rev. Stat. SS77-1301. All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. The county assessor shall complete the assessment of real property on or before March 19 of each year.



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Motion by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Seconded by Bohling. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2011090 – Triangle Pacific Corporation % Armstrong Wood Ind – Parcel 640035205 – Sec 16-5-14 12.99 AC – Tract in NE ¼

	Protested Valuation	Requested Valuation
Real Property	\$ 2,650,820.00	\$ 1,675,000.00
Personal Property	\$ 0.00	\$ 0.00
Total	\$ 2,650,820.00	\$ 1,675,000.00

County Assessor's Recommendation: Based on comparable Industries in other counties that have closed down, gave 35% economic obsolesce for market value of the vacant building. Land = \$28,485 Impr = \$1,686,195
Total = \$1,714,680

After inspection and review, Hutton made a motion, seconded by Bohling to lower the value due to the condition of the property. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 10:05. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of , 2011.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on August 10, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 4, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 11:10 a.m. Present for the meeting were:

Commissioner District 1 Bob Hutton, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith. Commissioner District 2 Dennis Wittmann, absent.

Vice Chairman Hutton noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the July 25, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye.

Assessor Smith told the board Notice of valuation changes will be sent to Mark Caspers, Marvin Caspers and Blanche Caspers for clerical error changing grass timber to waste.

Assessor Smith presented tax list correction #1108-18, Black Hills Nebraska Gas, for centrally assessed public utility, 2009 personal property. Motion by Bohling, seconded by Hutton to approve tax list correction 1108-18 for Black Hills Nebraska Gas in the amount of \$14,271.64. Roll call vote: Bohling, aye; Hutton, aye.

Treasurer Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Auburn Christian Church, 2005 Ford Bus. Motion by Bohling, seconded by Hutton to approve Motor Vehicle tax exemption for auburn Christian Church on 2005 Ford Bus. Roll call vote: Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:21 a.m.

Dennis Wittmann, Chairman
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Public Notice

Board of Equalization of the County of Nemaha, State of Nebraska met on August 24, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 18, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 11:20 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the August 10, 2011 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Public hearing was held at 11:23 a.m. on the new Application for Tax Exemption on Real and Personal Property by Qualifying Organization Peru State College Foundation (parcel 640030718) Section 21 T6N R 15E – 12.42 acres Pt of Lot 1 of 17, Lot 1 of 7 ex N 397.99' of W 63.58'. Notice of public notice was published in the Nemaha County Herald on August 11, 2011 and August 18, 2011. Chairman Wittmann opened the public hearing. The following were present at the public hearing: Bob Hutton, Dennis Wittmann, Marvin Bohling, County Clerk Joyce Oakley, and County Assessor Jana Smith. No one was present from Peru State College Foundation to present additional information on the request for tax exemption.

Chairman Wittmann closed the public hearing at 11:26 a.m.

Motion by Bohling, seconded by Hutton to deny the Application for Tax Exemption for Peru State College, legal description: Section 21 T6N R 15E – 12.42 acres Pt of Lot 1 of 17, Lot 1 of 7 ex N 397.99' of W 63.58', inadequate justification. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

County Clerk Oakley presented an Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for St. Clara Catholic Church: 2000 Chevrolet Van, 2001 Chevrolet. Motion by Hutton, seconded by Bohling to approve Motor Vehicle tax exemption for St. Clara Catholic Church on 2000 Chevrolet Van, 2001 Chevrolet. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:38 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization

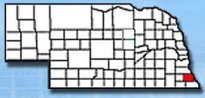
I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes





Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on September 28, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on , 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 11:04 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley. Also present: County Treasurer Pat Holtzman and County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the August 24, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Treasurer Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Catholic Social Services: 1987 Dodge Pickup. Motion by Bohing, seconded by Hutton to approve Motor Vehicle tax exemption for 1987 Dodge Pickup for Catholic Social Services. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Treasurer Holtzman presented Exemption Application for Tax Exemption on Motor Vehicles, Form 457 for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska for a 2011 Chevrolet Impala. Motion by Bohling, seconded by Hutton to approve Motor Vehicle tax exemption for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska for a 2011 Chevrolet Impala. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1109-19, Black Hills Nebraska Gas, Centrally assessed Public Utility Personal Property, tax credit \$2,652.24, "Department of Revenue reached a settlement agreement for the 2010 total taxable value after Black Hills Nebraska Gas Protested. Motion by Hutton, seconded by Bohling to approve tax list correction for Black Hills Nebraska Gas in the amount of \$2,652.24. Roll call vote: Hutton, aye; Wittmann, aye; Bohing, aye.

Motion by Hutton, seconded by Bohling to defer refund payment for 5 years, declaring hardship for refunding the \$2,652.24 to Black Hills Nebraska Gas. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohing to adjourn the Board of Equalization meeting at 11:22 a.m. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Dennis Wittmann, Chairman
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



October 12, 2011

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on October 12, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 6, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman called the meeting to order at 11:00 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson. Also present: County Assessor Jana Smith.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the September 28, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1109-20, Della Sohnholz, Department of Revenue advising Homestead Exemption was removed due to her 2009 income exceeding Statutory Limit. Motion by Hutton, seconded by Bohling to approve tax list correction for Della Sohnholz in the amount of \$1,088.94. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to adopt Resolution 2011-39 to set the 2011 levies. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the Board of Equalization meeting at 11:05 a.m. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 12th day of October, 2011.

Joyce Oakely
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on December 13, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 8, 2011. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Wittmann called the meeting to order at 11:00 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson. Also present: County Assessor Jana Smith, County Treasurer Pat Holtzman.

Chairman Wittmann noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Motion by Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the October 12, 2011 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented tax list correction #1211-21, Chesterfield Financial Corp – Anthony Gyhra is responsible for Personal Property tax on leased clean and burn waste oil furnace from Chesterfield Financial Corp. Motion by Hutton, seconded by Bohling to approve tax list correction #1211-21 for Chesterfield Financial Corp in the amount of \$74.80. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1211-22 Anthony G & Carol B Gyhra – Added Personal Property leased from Chesterfield Financial Corp. Motion by Bohling, seconded by Hutton to approve tax list correction #1211-22 for Anthony G & Carol B Gyhra in the amount of \$74.80. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Smith presented tax list correction #1211-23 Anthony G & Carol B Gyhra – Added Personal Property leased from Chesterfield Financial Corp. Motion by Bohling, seconded by Hutton to approve tax list correction #1211-23 for Anthony G & Carol B Gyhra in the amount of \$58.18. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Smith presented tax list correction #1211-24 Anthony G & Carol B Gyhra – Added Personal Property leased from Chesterfield Financial Corp. Motion by Bohling, seconded by Hutton to approve tax list correction #1211-24 for Anthony G & Carol B Gyhra in the amount of \$47.00. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1211-25 Rich Wilson – Clerical Error, Mobile Home was removed from property June 2010. Motion by Hutton, seconded by Bohling to approve tax list correction #1211-25 for Rich Wilson in the amount of \$22.78. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1211-26 Rich Wilson – Clerical Error, Mobile Home was removed from property June 2010. Motion by Hutton, seconded by Bohling to approve tax list correction #1211-26 for Rich Wilson in the amount of \$108.10. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Treasurer Holtzman presented Motor Vehicle Tax Exemption , Form 457 for Hearts United for Animals, 2005 Chevrolet Pickup and 2006 Chevrolet Van. Motion by Bohling, seconded by Hutton to approve Motor Vehicle Tax Exemption for Hearts United for Animals, 2005 Chevrolet Pickup and 2006 Chevrolet Van. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the Board of Equalization meeting at 11:15 a.m. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.



Nemaha Board of Equalization Minutes



Dennis Wittmann, Chairman
Board of Equalization

I, Joyce Oakley, the undersigned County Clerk of Nemaha County, Nebraska do hereby certify the foregoing minutes are true and are a part of the official records of this office. A complete copy of the minutes is available during normal business hours at the Nemaha County Clerk's office.

Joyce Oakley
County Clerk