



Nemaha Board of Equalization Minutes



February 8, 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 February 8, 2011 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on February 2, 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 11:35 a.m. Roll call: 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 January 25, 2011 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to open the Public Hearing at 11:40 for the approving or disapproving of Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451. Notice of public hearing published in the Nemaha County Herald on January 26, 2012. Notice of public hearing sent via first class mail to each organization on January 23, 2012. The following were present for the public hearing: George Neubert, Will Castro, Jim Biere, and Glade Goings.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for American Legion Post #23. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Auburn Eagles Aerie #3767. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for partial Tax Exemption on real property for Bender-Reese Post #330 – Johnson American Legion. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for partial Tax Exemption on real property for Peru Veterans Foreign War Post #7299. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for partial Tax Exemption on real property for Nemaha County Farm Bureau, Inc. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.



Nemaha Board of Equalization Minutes



Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Berean Fundamental Church of Auburn, Inc. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Flatwater Art Foundation/Folk Art Museum. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Catholic Social Services. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Evangelical Lutheran Good Samaritan Society. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Peru Lodge #14 A.F. & A.M. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Hearts United for Animals. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for LL Coryell & Son Park Foundation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Agricultural Society. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville Fine Arts Association. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville Historical Society. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Brownville Village Theatre Inc. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Meriwether Lewis Foundation. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha Valley Museum Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

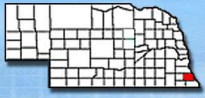
Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Peru Historical Foundation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Peru State College Foundation. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Region Five Foundation. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Southeast Nebraska Community Action Council. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Hospital. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Auburn Church of Christ. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Calvary Christian Center Assemblies of God. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for First Presbyterian Church U.S.A. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for First Southern Baptist Church of Auburn. Roll call vote: Hutton, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Jehovah's Witnesses. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for New Life World Outreach Center of Auburn NE Inc. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St. Joseph Catholic Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St Paul's Evangelical Lutheran Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for South Auburn Church of Christ. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Trinity Evangelical Lutheran Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for United Methodist Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brock Christian Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Brock United Methodist Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville Christian Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Brownville United Methodist Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for St. Mather's Evangelical Lutheran Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Johnson United Methodist Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Julian United Methodist Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha Christian Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Nemaha United Methodist Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Peru Community Church. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St. Clara's Catholic Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Bethel Church. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Martin Lutheran Evangelical Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St Bernard's Church. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for St James Evangelical Lutheran Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for St John's Evangelical Lutheran Church. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for St Paul's Hickory Grove Evangelical Lutheran Church. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Zion Lutheran Church. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Development Alliance. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Nemaha County Health Services, Inc. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Exemption Application for full Tax Exemption on real property for Peru Day Care Center. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Project Response. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Exemption Application for full Tax Exemption on real property for Southeast Nebraska Mobile Diagnostic Services, Inc. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to disapprove the Exemption Application for full Tax Exemption on real property for Auburn Chamber of Commerce 'office moved to city hall, building is currently on the real estate market to be sold'. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to disapprove the Exemption Application for full Tax Exemption on real property for Mental Culture Club of Nemaha 'property given to Village of Nemaha, owners of property on December 13, 2011'.

Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to close the public hearing at 12:10 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye. Chairman Wittmann declared public hearing closed.

Assessor Smith presented tax list correction #1202-7, Howe, Nixon & Wilson Add. Blk 19 Lots 1 & E ½ Lot 2, James Thies, letter received from state correcting his homestead exemption from 40% to 100%. Motion by Bohling, seconded by Hutton to approve tax list correction #1202-7 for Jim Thies in the amount of \$487.92 deducted tax. 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 at 12:14 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

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



April 25, 2012

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 April 25, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 19, 2012. 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 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: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the February 8, 2012 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Public Hearing on Motor Vehicle Exemptions opened at 11:45 a.m. Notice of public notice was published in the Nemaha County Herald on April 12, 2012. Chairman Wittmann opened the public hearing. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley, and County Treasurer Pat Holtzman. No one was present to oppose the Motor Vehicle exemption for the following: Hearts United for Animals – 2011 Chevrolet Van; St. James Lutheran Church – 2012 Chevrolet; LL Coryell & Son Park Foundation – 1999 Chevrolet pickup.

Chairman Wittmann closed the public hearing closed at 11:46 a.m.

Pat Holtzman, Nemaha County Treasurer presented the following:

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Hearts United for Animals on a 2011 Chevrolet Van. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the application on Motor Vehicle Tax Exemption, Form 457 for St. James Lutheran Church on a 2012 Chevrolet. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the application on Motor Vehicles Tax Exemption, Form 457 for LL Coryell & Son Park Foundation, 1999 Chevrolet pickup. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Jana Smith, Nemaha County Assessor presented the following:



Nemaha Board of Equalization Minutes



Assessor Smith presented tax list correction #1203-08 - Motion by Hutton, seconded by Bohling to approve tax list correction #1203-8 for Kayberdena P. Willard, for tax year 2010 added tax in the amount of \$377.54, received letter from the Dept. of Revenue correcting her homestead exemption from 100% to 55%. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1204-9 – Motion by Bohling, seconded by Hutton to approve tax list correction #1204-9 for Dwaine Rogge, for tax year 2010 deducted tax in the amount of \$1,924.22, personal property pivot irrigation was reported by Farm Credit Leasing and Dwaine Rogge (Lessee). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1204-10 – Motion by Bohling, seconded by Hutton to approve tax list correction #1204-10 for Dwaine Rogge, for tax year 2011 deducted tax in the amount of \$1,633.90, personal property pivot irrigation was reported by Farm Credit Leasing and Dwaine Rogge (Lessee). Roll call vote: Bohling, aye; Hutton, 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 11:47 a.m. Roll call vote: Wittmann, aye; Hutton, 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



Board of Equalization of the County of Nemaha, State of Nebraska met on May 9, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 3, 2012. 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 11:45 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 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; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the April 25, 2012 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1204-11, JEMS Farms Inc. – personal property - clerical error, adding 3 items acquired in 2010 to 2011 property return, added tax \$993.40. Motion by Hutton, seconded by Bohling to approve tax list correction for JEMS Farms in the amount of \$993.40 added tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented tax list correction #1205-12, Brian & Amber Meyer – personal property – clerical error, pivot was to be removed from 2011 listing as it has been moved to Johnson County, deducted tax \$743.28. Motion by Bohling, seconded by Hutton to approve tax list correction for Brian & Amber Meyer in the amount of \$743.28 credit. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1205-13, Allgood Chiropractic – personal property – added new decompression system purchased by owner in 2007, accountant did not include it on personal property return, added tax \$333.94 for tax year 2009. Motion by Bohling, seconded by Hutton to approve tax list correction for Allgood Chiropractic in the amount of \$333.94 added tax for tax year 2009. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1205-14, Allgood Chiropractic – personal property – added new decompression system purchased by owner in 2007, accountant did not include it on personal property return, added tax \$325.38 for tax year 2010. Motion by Hutton, seconded by Bohling to approve tax list correction for Allgood Chiropractic in the amount of \$325.38 added tax for tax year 2010. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented tax list correction #1205-15, Allgood Chiropractic – personal property – added new decompression system purchased by owner in 2007, accountant did not include it on personal property return, added tax \$258.82 for tax year 2011. Motion by Bohling, seconded by Hutton to approve tax list correction for Allgood Chiropractic in the amount of \$258.82 added tax for tax year 2011. 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 12:00 p.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization



Nemaha Board of Equalization Minutes



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



May 23, 2012

County of Nemaha, Nebraska
BOARD OF COMMISSIONERS
Commissioner's Chambers
Nemaha County Courthouse, Suite 201
1824 N St Auburn NE

County Board of Commissioners of the County of Nemaha, State of Nebraska met on May 23, 2012, Commissioner's Chambers, Nemaha County Courthouse, Auburn NE for a regular scheduled meeting. Notice of meeting published in the Nemaha County Herald on May 17, 2012. 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. 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 Commissioners. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Meeting Called to Order – Chairman Hutton called the meeting to order at 8:10 a.m. Present for the meeting: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling and County Clerk Joyce Oakley.

Opening Meeting Laws – Chairman Hutton noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Visitors present – Dave Swanson, Nemaha County Herald

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

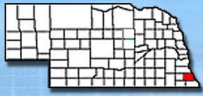
Approval of Minutes – Motion by Bohling, seconded by Wittmann to approve the May 9, 2012 regular scheduled meeting minutes with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Claims – Motion by Wittmann, seconded by Bohling to approve the claims for payment as presented by the County Clerk and authorized for payment by the Board of Commissioners. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Appointments

9:00 a.m. Howard McNiff/Mary Kruger – Five Rivers RC&D annual report – 2012/2013 dues request – Howard McNiff and Mary Kruger visited with the board regarding Five Rivers RC&D past activities and upcoming activities of the organization. Dues request for FY 2012-2013 will be the same as last year, \$1449.60.

9:15 a.m. Amy Hector, Clerk of District Court – inter local agr. between District Co. Clerk, Co. Court & Supreme Court of NE – Amy Hector, Clerk of District Court presented an inter local agreement between Nemaha County District Court Clerk, Nemaha County Court and Supreme Court of Nebraska. Motion by Wittmann, seconded by Bohling to approve the inter local agreement between Nemaha County Clerk of District Court, Nemaha County Court, and Supreme Court of Nebraska, regarding Neb. Rev. Statute 24-337.01 and Neb. Rev. Statute 24-507 (3) (4), 'authorizes the County District Court Clerk and State to enter into an agreement for the provision of County Court services by District Court Clerk' and ' District Court Clerk, State and County after consultation with a District Court Judge serving Nemaha County, County Court Judge serving Nemaha County and the County Attorney for Nemaha County to enter into an agreement for the provision of District Court Services by County Court personnel'. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



9:30 a.m. Scott Kudrna, Mayor – City of Auburn, Dispatching Contract with the City of Auburn – Scott Kudrna, Mayor City of Auburn visited with the Board regarding the 2013, 2014, 2015 Dispatching Contract with the City of Auburn. Changes to the contract will be \$50,000.00 for FY 2013, FY 2014 and \$51,000.00 for FY 2015.

9:45 a.m. Larry Ossowski, Blue Rivers Area Agency on Aging annual report – 2012/2013 dues request – Larry Ossowski, Blue Rivers Area Agency on Aging presented the July 1, 2011 through June 30, 2012 annual activities report. They also presented the FY 2012-2013 budget request \$7,543.00 (same as last year) and a request of approximately \$11,000.00 (+/-) for the purchase of Small Bus (seating 12 ambulatory plus 2 wheelchair positions).

10:00 a.m. EXECUTIVE SESSION* - Employee Resignation – Motion by Wittmann, seconded by Bohling to enter executive session at 10:00 a.m. employee resignation. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye. Motion by Bohling, seconded by Wittmann to leave executive session at 10:22 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye. No action was taken in executive session.

Action Business

1. Fuel bids for June, 2012 - The following fuel bids for June, 2012 were received: Lueders Petroleum No. 2 Diesel \$3.465, Unleaded \$3.395; Farmers Coop No. 2 Diesel \$3.31, Unleaded \$3.53. Motion by Bohling, seconded by Wittmann to award the fuel bid for the month June, 2012 for Unleaded Gas to Farmers Coop in the amount of \$3.31 and #2 Diesel to Lueders Petroleum in the amount of \$3.465. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

2. Resolution 2012-16 – closing or vacating part or all of County Road #117 (Sec. 9 T6N R13E) – Motion by Bohling, seconded by Wittmann to adopt Resolution 2012-16 setting the public hearing date for July 25, 2012 at 10:00 a.m. for consideration of closing or vacating part or all of County Road #117, Section 9 T6N R13E. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

3. Resolution 2012-17 – closing or vacating part or all of County Road #49 (Sec. 5 T6N R13E) – Motion by Bohling, seconded by Wittmann to adopt Resolution 2012-17 setting the public hearing date for July 25, 2012 at 10:15 a.m. for consideration of closing or vacating part or all of County Road #49, Section 5 T6N R13E. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

4. Windstream – install communications facilities between Sec. 32 T5N R13E & Sec. 5 T4N R13E near Johnson - Motion by Wittmann, seconded by Bohling to approve the application from Windstream to install communications facilities between Sec. 32 T5N R13E & Sec. 5 T4N R13E near Johnson. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Buildings/Grounds/Property

Equipment/Office Equipment/Furniture

1. E-mail from Doug Ostergard, FirstWireless, Inc. – radios quote

Executive Session*

Road Superintendent/Consultant

1. e-mail from Dan Cady regarding changes to the MUTCD sign retroreflectivity deadlines issued by FHWA

Projects/Bridges

County Officials Reports/Correspondence

Discussion Items/Correspondence

1. Asphalt patching of 2 miles on the east by-pass 26th street/road



Nemaha Board of Equalization Minutes



2. Mowing of road right of way by landowners
3. Amend the 2011-2012 budget?
4. Letter from Dept. of Agr. - Julie Van Meter – regarding Invasive Plant Pests

The following claims were approved for payment by the Board of Commissioners and authorize the County Clerk for payment:

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

Bob Hutton, Chairman
Board of Commissioners

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

The next meeting of the Board of Commissioners will be June 13, 2012 Commissioners Chambers, Courthouse, Auburn NE



Nemaha Board of Equalization Minutes



June 13, 2012

County of Nemaha, Nebraska BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

11:30 a.m.

Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of May 23, 2012 meeting minutes

Motor Vehicle Exemptions

Tax List corrections

Personal Property

1. Schneider OK Tire Inc. – business sold, taxes accelerated
2. Quiznos – business closed

Real Estate

TERC Board

Property Protests

Public Hearing

1. Region V Foundation – Exemption Application by Qualifying Organizations – Reed & Gilmore Addition to the City of Auburn, Block 24 E 70.92' of Lots 7 & 8

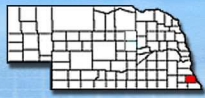
Other Business

1. Approval of 2012 Notice of Valuation Changes for the following parcels

640074073	640047351	640011411
640112080	640111572	640103278
640094058	640094791	640025617
640059694	640094872	640033180
640090990	640095046	640111475
640026753	640019323	640006922
640024637	640074073	640019897
640046274	640044115	640053416
640039413	640044204	640008917
640049796	640066003	640039316
640111807	640019862	640019889
640083250	640011454	640112102

Board of Equalization of the County of Nemaha, State of Nebraska met on June 13, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 7, 2012. 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 11:35 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.



Nemaha Board of Equalization Minutes



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; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the May 23, 2012 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Public Hearing on Exemption Application by Region V Foundation at 11:38 a.m. Notice of public hearing was published in the Nemaha County Herald on June 7, 2012. Chairman Wittmann opened the public hearing. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, Deputy County Clerk Diane Johnson, Assessor Jana Smith. No one was present to oppose the Exemption Application by Region V Foundation. Motion by Bohling, seconded by Hutton to approve the Exemption Application by Region V Foundation, Form 451 for E70.92' of Lots 7&8, Blk 24, Reed & Gilmores's Addition Auburn NE. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye. Chairman Wittmann closed the public hearing at 11:40 am.

Assessor Smith presented tax list correction #1205-16 Schneider OK Tire Inc – Acceleration of taxes due to sale of business. Motion by Hutton, seconded by Bohling to approve tax list correction #1205-16 Schneider OK Tire Inc , for tax year 2012 added tax in the amount of \$299.68. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1206-17 Quiznos – Acceleration of taxes, business closed May 2012. Motion by Hutton, seconded by Bohling to approve tax list correction #1206-17 Quiznos, for tax year 2012 added tax in the amount of \$154.52. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the 2012 Notice of Valuation Changes for the following parcels

640074073	640047351	640011411
640112080	640111572	640103278
640094058	640094791	640025617
640059694	640094872	640033180
640090990	640095046	640111475
640026753	640019323	640006922
640024637	640074073	640019897
640046274	640044115	640053416
640039413	640044204	640008917
640049796	640066003	640039316
640111807	640019862	640019889
640083250	640011454	640112102
640098789	640103073	

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 Board of Equalization meeting at 11:46 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 27th day of June, 2012.

Joyce Oakley County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on July 9, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 31, 2012. 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 8:10 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 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 amend the agenda as presented to remove motor vehicle exemption for PSC and add Notice of Valuation Changes to be sent. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the June 13, 2012 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Jana Smith presented tax list correction #1206-18, Sunrise Broadcasting of Nebraska, 1999 through 2011, City of Auburn purchased the tower and building in 1996. The structures were an improvement on leased real estate and the Assessor's office was never informed of the sale, so the taxable value stayed on record until now. In checking with Dan White, former Chief of Police, structures were removed in 2008. Motion by Bohling, seconded by Hutton to approve tax list correction for Sunrise Broadcasting of Nebraska, in the amount of \$1,694.04 credit for tax years 1999 through 2011. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Public Hearing for 2012 Property Protests was opened by Chairman Wittmann at 8:15 a.m. The following property valuation protests were heard: James & Barbara Holtgrewe 640096719; Nellie Lockard 640054331; Gibbs Farms Inc. 640053483, 640030823; Michael & Sandra Lambelet 640022650; Elm Tree Farm Inc 640056725, 640056849, 640056709, 640056598, 640024394, 640054498, 640054501, 640054528, 640056628, 640024351, 640056512; Alan & Edine Moody 640051626, 640051707, 650051677; Rod Pebley 640066267, 640030920; Warren D. Jones 640055672; Lloyd Moore 640078168; Mulligan Trust, JoAnn Mulligan Trustee 640023568; Mark Andrew 640023568, 640054722, 640054759, 640059163; Mel Greenwade 640007236, 640008593; DM Crop Inc 640056733; Blanche Caspers 640061621, 64006173, 640061389, 640061532, 640075274; Marvin Caspers 640022103, 640027261, 640051278, 640046673; Mark Caspers 640051243, 640074383, 640022111; J. Randel Smith 640023487, unknown, 640023428; Cloverdale 640051995, 640051928, 640052274, 640023525; Deere Creek Corp 640052053; Clayton Lang 640097316, 640066313, 640066429, 640066577, 640031285, 640066496, 640066445. NE Colorado Cellular, Inc. 640098789—withdrawn.

Motion by Bohling, seconded by Hutton to closed the public hearing at 11:20 a.m. 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 11:33 a.m. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization



Nemaha Board of Equalization Minutes



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



Board of Equalization of the County of Nemaha, State of Nebraska met on July 23, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 31, 2012. 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 8:15 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 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: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the July 9, 2012 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Nellie Lee Lockard – Parcel 640054331 – Sec 36-4-15 County Assessor's Recommendation: No comparable sales were offered. Agricultural lands are equalized within the county. No change in value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Motion carried.

James R & Barbara Holtgrewe – Parcel 640096719 – Sec 5-6-13 County Assessor's Recommendation: All agland in the county was revalued. The agricultural lands are equalized within the county. No comparable sales were offered by applicant. No change in value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Gibbs Farms Inc – Parcel 640053483 – Sec. 23-5-14 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value. Land is equalized with same agland in county. No change in value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Gibbs Farms Inc – Parcel 640030823 – Sec 14-5-14 County Assessor's Recommendation: Change 2.08 ac dry to grass-timber land use. Soil types allows for gumbo & wet spots. No comparable sales were offered. No other change recommended. Land value = 1,494,040 Outbldg = 8,305 Total = 1,502,345. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Michael & Sandra Lambelet – Parcel 640022650 – Sec 2-4-14 County Assessor's Recommendation: Change 1.69 Ac from grass-timber to waste for creek. No comparable sales were offered. Agland on this property is equalized with the same agland in the count. Total Land value would be \$119,825. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640056725 – Sec 25-4-16 AC County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056849 – Sec 26-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056709 – Sec 23-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value.

Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056598 – Sec 22-4-16 County Assessor's Recommendation: Reviewed FSA maps provided by applicant. 35.28 acres to waste caused by remains of sand/sticks area from 2011 flood, not used as dry/crop ground. This change is only for 2012 year. Land = 249,035 Bldgs = 15,815 Total = 264,850. Motion by Hutton, seconded by Bohling to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640024394 – Sec 22-4-16 County Assessor's Recommendation: Reviewed FSA maps provided by applicant. Changed 48.75 ac to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012. Land = 498,580. Motion by Hutton, seconded by Bohling to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640054498 – Sec 15-4-16 County Assessor's Recommendation: Reviewed FSA Maps provided by applicant. 71.85 acres to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012 year. Land = 87,120. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640054501 – Sec 15-4-16 County Assessor's Recommendation: Reviewed FSA maps provided by applicant. Changed 39.10 ac to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012. Land = 96,200. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Elm Tree Farm Inc – Parcel 640054528 – Sec 14-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056628 – Sec 21-4-16 County Assessor's Recommendation: Reviewed FSA Maps provided by applicant. 24.45 acres to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012 year. Land = 468,190. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640024351 – Sec 20-4-16 County Assessor's Recommendation: Reviewing FSA maps provided by applicant. No sand-sticks layer was shown on this parcel. Based on mass appraisal techniques used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Elm Tree Farm Inc – Parcel 640056512 – Sec 16-4-16 County Assessor's Recommendation: Reviewed FSA Maps provided by applicant. 107.63 acres to waste caused by remains of sand/sticks area from 2011 flood. Not used as dry ground. This change is only for 2012 year. Land = 151,115. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Allan & Edine Moody Family LTD Partnership – Parcel 640051626 – Sec 4-4-15

County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value. Parcel is equalized with same agland in the county. No change. Motion by Hutton, seconded by Bohling to accept the



Nemaha Board of Equalization Minutes



testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Allan & Edine Moody Family LTD Partnership – Parcel 640051707 Sec 3-4-15 County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value. Parcel is equalized with same agland in the county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Allan & Edine Moody Family LTD Partnership – Parcel 640051677 Sec 3-4-15 County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value. Parcel is equalized with same agland in the county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Rod Pebley – Parcel 640066267 – Sec 36-6-15 County Assessor's Recommendation: Change 1.82 acre dry ground to waste, because of sand. Land Total = 60,950
Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Rod Pebley – Parcel 640030920 – Sec 25-6-15 County Assessor's Recommendation: After physical review of property, 6.30 acres changed to waste-sand covered. 8.64 acres has 2" to 4" sand cover, dropping the soil to a class 4 soil for 2012. Land = 188,515 Bldgs = 5,060 Total = 193,575. Motion by Hutton, seconded by Bohling, after inspection and review to lower the value due to the condition of the property. Motion carried.

Warren D Jones – Parcel 640055672 – Section 1-5-15 County Assessor's Recommendation: No comparable sales were offered. Crops planted in 2012 over all the parcel Assessor has no basis to change value due to flooding. Parcel is equalized with same agland in county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Lloyd Moore – Parcel 640078168 – Sec 31-6-16 County Assessor's Recommendation: No comparable sales offered by applicant. Assessor has no basis to change value due to flooding. Parcel is equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mulligan Trust, JoAnn Mulligan Trustee – Parcel 640023568 County Assessor's Recommendation: Change grass-timber area to 3.28 ac of waste due to creek. No comparable sales were offered. No other changes to be made. Land = 316,425 No Bldgs (no legal on form). Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Mark S & Elizabeth M Andrew – Parcel 640054722 County Assessor's Recommendation: No change – Applicant is waiting for the 2011 Tax Equalization Review Commission Hearing, date not set. (no legal on form). Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark S & Elizabeth M Andrew – Parcel 640054749 County Assessor's Recommendation: No change. Applicant is waiting for the 2011 Tax Equalization Review Commission hearing to be set. (no legal description on form). Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark S & Elizabeth M Andrew – Parcel 640059163 County Assessor's Recommendation: Agland value is equalized with same agland in the county. No change. (no legal description on form). Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.



Nemaha Board of Equalization Minutes



Mel Greenwade – Parcel 640007236 – Lot 16 Blk 2 H N & W Add County Assessor's Recommendation: After physical inspection of property – house condition placed at poor, with low quality. Land = 3,000 Bldgs = 2,810 Total Value = 5,810. Motion by Hutton, seconded by Bohling after inspection and review, to lower the value due to the condition to the property. Motion carried.

Mel Greenwade – Parcel 640008593 – Lot 19 N ½ Lot 2 Blk 13 Reed & Gilmore Add County Assessor's Recommendation: After physical inspection – house condition at poor to fair and average quality. Land = 4,500 Bldg = 9,715 Total Value = 14,215. Motion by Hutton, seconded by Bohling after inspection and review, to lower the value due to the condition to the property. Motion carried.

J Randel & Jane C Smith – Parcel 640023487 29-4-14 County Assessor's Recommendation: Remove bldg value after physical review of property. Based on mass appraisal techniques that were used, no change on agland value. Land = 306,125 Bldg = 0 Total Value = 306,125. Motion by Bohling, seconded by Hutton after inspection and review, to lower the value due to the condition to the property. Motion carried.

Cloverdale Farms Inc – Parcel 640051995 34-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

J Randel & Jane C Smith – Parcel 640023452 28-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Cloverdale Farms Inc – Parcel 640051928 35-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Cloverdale Farms Inc – Parcel 640052274 27-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Cloverdale Farms Inc – Parcel 640023525 34-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Deer Creek Corp – Parcel 640052053 33-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

J Randel & Jane Smith – Parcel 640023428 27-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Motion by Bohling, seconded by Hutton to file a petition with the TERC Board to change valuation of a class of agricultural land. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Clayton Lang – Parcel 640097316 – Sec 31-7-16 County Assessor's Recommendation: Homesite acre value at \$6,000 change to farm site value @ \$1,500. Land = \$1,500 no bldgs.

Motion by Bohling, seconded by Hutton, after review of the property, to lower the value to equalize with other like property. Motion carried.

Clayton Lang – Parcel 640066313 – Sec 6-6-16 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion



Nemaha Board of Equalization Minutes



by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066429 – Sec 35-7-15 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066577 – Sec 31-7-16 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640031285 – Sec 31-7-16 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066496 – Sec 36-7-15 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Clayton Lang – Parcel 640066445 – Sec 25-7-15 County Assessor's Recommendation: No comparable sales were offered. Assessor has no basis to change value due to flooding. Parcel equalized with same agland in county. No change. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

NE Colorado Cellular Inc – Parcel 640098789 Sec 28-5-14 Withdrawn by request of filer.

DM Crop Inc – Parcel 640056733 24-4-16, 25-4-16, 19-4-17, 30-4-17 County Assessor's Recommendation: Change dry ground to waste as shown on FSA map as prevented planting area due to sand cover. This change is only for 2012. Land Value = 286,820 No buildings. Motion by Bohling, seconded by Hutton to lower the valuation after receiving information presented at the protest hearing. Motion carried.

Blanche Caspers – Parcel 640061621 26-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640061273 23-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640061389 24-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Blanche Caspers – Parcel 640061532 26-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.



Nemaha Board of Equalization Minutes



Blanche Caspers – Parcel 640075274 23-6-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Marvin D Caspers – Parcel 640046673 24-4-13 County Assessor's Recommendation: Removed bldg value after physical review of property. Based on mass appraisal techniques that were used, no change on agland value. Land = 280,540 Bldg = 0 Total Value = 280,540. Motion by Bohling, seconded by Hutton, after review of the property to lower the value to equalization with other like property. Motion carried.

Marvin D Caspers – Parcel 640051278 18-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Marvin D Caspers – Parcel 640027261 35-5-14 County Assessor's Recommendation: After inspection of property, house & one small tool shed remains. Remove outbldg value of \$100. Based on mass appraisal techniques that were used, no change on agland. Land = 287,725 Bldgs = 5,160 Total Value = 292,885. Motion by Bohling, seconded by Hutton after inspection and review, to lower the value due to the condition to the property. Motion carried.

Marvin D Caspers – Parcel 640022103 12-4-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark Caspers – Parcel 640051243 18-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark Caspers – Parcel 640074383 7-4-14 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Hutton, seconded by Bohling to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

Mark Caspers – Parcel 640022111 12-4-13 County Assessor's Recommendation: Based on mass appraisal techniques that were used, no change on agland value. Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Motion carried.

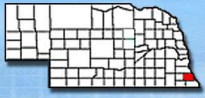
Lloyd Moore- parcel 640078168- Motion by Bohling, seconded by Hutton to denied the Property Valuation Protest for Lloyd Moore, not filed by the July 2, 2012 deadline as per state statute 77-1502. Motion carried.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn at 9:35 a.m. Roll call vote: Wittmann, aye; Hutton, 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 25, 2012

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, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on July 19, 2012. 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 11:30 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 Assessor Jana Smith and 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 amend the agenda as presented to add: Property Protest #1 – amend the County Assessor's Recommendation on Property Valuation Protest #2012-008, Elm Tree Farm Inc. parcel 640046709 heard on July 23, 2012 due to clerical error. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve the July 23, 2012 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to open the Public Hearing on Motor Vehicle Exemptions for Peru State College Foundation on a 2009 Chevrolet. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye. Notice of public notice was published in the Nemaha County Herald on July 12, 2012. Chairman Wittmann opened the public hearing at 11:30 a.m. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley, Assessor Jana Smith, and Treasurer Pat Holtzman. No one was present to oppose the Motor Vehicle exemption for Peru State College Foundation.

Motion by Bohling, seconded by Hutton to closed the public hearing at 11:37 a.m. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Peru State College Foundation on 2009 Chevrolet. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, abstain.



Nemaha Board of Equalization Minutes



Assessor Smith presented tax list correction #1207-19, parcel 640098258, mobile home, owned by Beverly Gilbertson. Motion by Bohling, seconded by Hutton to approve tax list correction 1207-19 for Beverly Gilbertson, mobile home sold, acceleration of taxes in the amount of \$262.00, added tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Smith requested the Board of Equalization amend Property Valuation Protest 2012-008, parcel 640056709, Elm Tree Farms Inc., heard on July 23, 2012, due to clerical error. Corrected Assessor's recommendation: "After reviewing FSA maps provided by applicant, change 74.40 ac to waste due to the sand/sticks are from the remains of 2011 flood. Not used as dry ground. This change is only for 2012. Land - \$1,021,640.00". Motion by Hutton, seconded by Bohling to lower the valuation for 2012 after receiving information from the assessor regarding the condition of the land from the 2011 flood. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Letter from Fankhauser, Nelsen, Werts & Ziskey regarding incorrect valuations on Lots 10-11-19 Glenrock Addition, John & Ruth Henderson – Motion by Bohling, seconded by Hutton to table the request from John & Ruth Henderson to have the valuation on Lots 10, 11 & 19 Glenrock Addition to the City of Auburn lowered, until the August 8, 2012 meeting. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented the 3 Year (2013-2014-2015) Assessment Plan for Nemaha County to the Board of Equalization.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 11:53 a.m. 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 8th day of August, 2012.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



740

AUGUST 8, 2012 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 July 25, 2012 meeting minutes
 - Public Hearing - Motor Vehicle Exemptions
 - Tax List corrections
 - Personal Property
 - Real Estate
 - TERC Board
 - Property Protests
 1. Letter from Fankhauser, Nelsen, Werts & Ziskey regarding incorrect assessments on Lots 10-11-19 Glenrock Addition, John & Ruth Henderson
 - Other Business
 1. Copies of Commissioner's orders for TERC hearings scheduled for September 24, 2012

Board of Equalization of the County of Nemaha, State of Nebraska met on August 8, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 2, 2012. 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 8:00 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 Assessor Jana Smith and Ron Elliott, County Appraiser.

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: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the July 25, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to bring off the tabled request from John & Ruth Henderson to have the valuations on Lots 10, 11 & 19 Glenrock Addition to the City of Auburn lowered for the tax years 2008, 2009, 2010, and 2011. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Ron Elliott visited with the board and explained the valuations for these lots were changed in 2012 because the assessor's office used the 'discounted cash flow for assessing new subdivision lots' therefore the valuations for these lots were



Nemaha Board of Equalization Minutes



741

lowered in 2012 and a 2012 Notice of Valuation Change by the Nemaha County Board of Equalization was sent to the Henderson's.

Motion by Bohling, seconded by Hutton to not allow a refund of taxes paid for the tax years 2008, 2009, 2010 and 2011 on lots 10, 11 & 19, Glenrock Addition to John & Ruth Henderson. Roll call vote: Bohling, aye; Hutton, 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 8:20 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 22nd day of August, 2012.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on August 22, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 16, 2012. 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 11:35 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 Assessor Jana Smith and County Treasure 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 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 August 8, 2012 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 11:37 a.m. for 3 applications on Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations. Applications received from: Auburn Christian Church, 2005 Ford Bus; Catholic Social Services, 1987 Dodge Pickup; St. Clara Catholic Church, 2001 Chevrolet Van, 2000 Chevrolet Van. Notice of public notice was published in the Nemaha County Herald on August 9, 2012. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley and Treasurer Pat Holtzman. No one was present to oppose the Motor Vehicle exemption for Auburn Christian Church, Catholic Social Services, and St. Clara Catholic Church.

Chairman Wittmann closed the public hearing at 11:39 a.m.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Auburn Christian Church on a 2005 Ford Bus. Roll call vote: Wittmann, aye; Bohling, aye; Hutton ,aye.

Motion by Hutton, seconded by Bohling to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Catholic Social Services on a 1987 Dodge Pickup. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for St. Clara Catholic Church on a 2001 Chevrolet Cutaway & 2000 Chevrolet Van. Roll call vote: Hutton, aye; Bohing, aye; Wittmann, aye.

Assessor Smith presented the board with a 2012 Notice of Board Valuation Change for SKJ Enterprises, LLC; added omitted property, new building. Motion by Bohling, seconded by Hutton to authorize Assessor Smith to send the Notice of Board Valuation Change to SKJ Enterprises. Roll call vote: Hutton, aye; Wittmann, 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 11:40.

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.



Nemaha Board of Equalization Minutes



Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



September 12, 2012

County of Nemaha, Nebraska
BOARD OF COMMISSIONERS
Commissioner's Chambers
Nemaha County Courthouse, Suite 201
1824 N St Auburn NE

APPOINTMENTS

- 8:00 a.m. Call meeting to order by Chairman
Pledge of Allegiance
Note Posting of Open Meeting Laws
Action/Approval of Agenda
Action/Approval of minutes – August 22, 2012 regular meeting
Action/Approval of claims
- 8:45 a.m. Renee Critser – present proposal for Nemaha County Pictometry
Letter from Donny Christensen, regarding Federal Disaster 4013
- 9:00 a.m. Marty Fattig, Director Nemaha County Hospital – quarterly report
- 9:15 a.m. Public Hearing: Adoption of Resolution 2012-31 – increasing the base limitation percentage - FY 2012-2013 budget
- 9:30 a.m. Public Hearing: Adoption of Resolution 2012-32 – Adopting the FY 2012-2013 Budget
Adoption of Resolution 2012-33 – Setting the Tax rate for FY 2012-2013 for Nemaha County
- 10:00 a.m. Russ Newton, NMC – regarding delivery of low boy trailer; information on belly dump trailer
- 11:00 a.m. Meeting with Road District's foremen
E-mail from Scott Rathjen regarding Maintenance Report for bridge C006421530 (T6N R13E)
E-mail from Tim Baxter, NIRMA regarding sign and shop audits

ACTION BUSINESS

1. Approving Network Administration & Service Agreement with Action Technology Services for Nemaha Co. Sheriff
2. Approving Network Hardware Maintenance & Service Agreement with Action Technology Services for Nemaha Co. Sheriff
3. Approving Network Disaster Recovery Service Agreement with Action Technology Services for Nemaha Co. Sheriff
4. Department of Army permit C006421815 Auburn Northeast
5. Department of Army Permit C006400915 Auburn Southwest
6. Department of Army Permit C-65(251) Brownville Southwest
7. Resolution 2012-34 Subdivision of a 4.28 acre Tract of land in Section 13 T6N R12E for Edna Grundman
8. Windstream application to install communications facilities between Sections 25 & 26 T5NR15E near Nemaha
9. Appointment to the Nemaha County Safety Committee
10. Resignation of Tom Osborne from the Nemaha County Hospital Board of Trustees, effective 9-18-12
11. Resolution 2012-35 Release of Pledged Security to Carson National Bank

BUILDINGS/GROUNDS/PROPERTY

1. EQUIPMENT/OFFICE EQUIPMENT/FURNITURE

1. Quote for repairing 2012 Chevrolet pickup District 3 – Accident report completed by driver?

EXECUTIVE SESSION*

ROAD SUPERINTENDENT/CONSULTANT

PROJECTS/BRIDGES

1. Letter from Larry Legg regarding reinstate Nemaha County Soft Match Credit
2. Road Closure west of Craig Behrends

COUNTY OFFICIALS REPORTS/CORRESPONDENCE

1. Nemaha County Clerk's monthly fee report for August, 2012
2. Nemaha County Clerk of District Court monthly fee report for August, 2012
3. Fund balances as of August 30, 2012

DISCUSSION ITEMS/CORRESPONDENCE

1. NIRMA Self Defense Conference – October 4-5, 2012
2. Need 2 persons to help with House Hazardous Waste Collection on September 18, 2012
3. Communication between Departments/Officials
4. Areas in Nemaha County – not included within a rural fire protection district

VISITORS COMMENTS



Nemaha Board of Equalization Minutes



County Board of Commissioners of the County of Nemaha, State of Nebraska met on September 12, 2012, Commissioner's Chambers, Nemaha County Courthouse, Auburn NE for a regular scheduled meeting. Notice of meeting posted at Nemaha County Courthouse, Carson National Bank and Auburn State Bank on September 6, 2012. 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. 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 Commissioners. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Meeting Called to Order – Chairman Hutton called the meeting to order at 8:07 a.m. Present for the meeting: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling and County Clerk Joyce Oakley.

Chairman Hutton led in the Pledged of Allegiance.

Opening Meeting Laws – Chairman Hutton noted the posting of the Open Meeting Poster and the availability of the Open Meeting Handouts to the public.

Visitors present – Dave Swanson, Nemaha County Herald; John Billings, Board of Public Works

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

Approval of Minutes – Motion by Bohling, seconded by Wittmann to approve the August 22, 2012 regular scheduled meeting minutes with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Claims – Motion by Wittmann, seconded by Bohling to approve the claims for payment as presented by the County Clerk and authorized for payment by the Board of Commissioners. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Appointments

8:45 a.m. Renee Critser – present proposal for Nemaha County Pictometry; Letter from Donny Christensen, regarding Federal Disaster 4013 – Renee Critser, Director Emergency Management presented a cost proposal for Pictometry for Nemaha County with the cost for 1 flight (over 3 years) \$64,512.50 option A; and 2 flights over 6 years (flight #1 \$56,885.00, flight #2 \$62,347.50) option B. Motion by Wittmann, seconded by Bohling to authorize Renee Critser to contact Pictometry and have them prepare a contract for Option B. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Discussion was held on the letter from Donny Christensen, regarding Federal Disaster 4013 2011 flooding was also reviewed, noting on the damage that needs to be repaired.

9:00 a.m. Marty Fattig, Director Nemaha County Hospital – quarterly report – Marty Fattig, Director Nemaha County Hospital was not present.

9:15 a.m. Public Hearing: Adoption of Resolution 2012-31 – increasing the base limitation percentage - FY 2012-2013 budget – Chairman Hutton opened the public hearing at 9:15 a.m. for increasing the base limitation percentage for FY 2012-2013 budget. Present for the hearing were: Commissioners Hutton, Wittmann, Bohling, and County Clerk Oakley.

Public present: Dave Swanson, Nemaha County Herald

Chairman Hutton closed the public hearing at 9:16 a.m.



Nemaha Board of Equalization Minutes



Motion by Wittmann, seconded by Bohling to adopt Resolution 2012-31 approving the allowable increase of the base limitation percent of 2.5% plus the addition 1% for the FY 2012-2013 budget. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

9:30 a.m. Public Hearing - Chairman Hutton opened the public hearing at 9:30 a.m. for adopting the FY 2012-2013 budget and setting the FY 2012-2013 levy.

Public present: Dave Swanson, Nemaha County Herald

Chairman Hutton closed the public hearing at 9:35 a.m.

Motion by Bohling, seconded by Wittmann to adopt Resolution 2012-32 adopting the FY 2012-2013 Nemaha County budget. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Adoption of Resolution 2012-33 – Setting the Tax rate for FY 2012-2013 for Nemaha County – Motion by Wittmann, seconded by Bohling to adopt Resolution 2012-33 setting the final tax rate levy for Nemaha County for FY 2012-2013 at .365975. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

10:00 a.m. Russ Newton, NMC – regarding delivery of low boy trailer; information on belly dump trailer- Russ Newton, representative from Nebraska Machinery Company visited with the board regarding the delivery on the low boy trailer – The trailer will be shipped this week and NMC would like to deliver on Thursday, September 20, 2012.

Newton also delivered information on belly dump trailer.

11:00 a.m. Meeting with Road District's foremen

1. E-mail from Scott Rathjen regarding Maintenance Report for bridge C006421530 (T6N R13E)
2. E-mail from Tim Baxter, NIRMA regarding sign and shop audits

Action Business

1. Approving Network Administration & Service Agreement with Action Technology Services for Nemaha Co. Sheriff – Motion by Wittmann, seconded by Bohling approving the Network Administration & Service Agreement with Action Technology Services for Nemaha County Sheriff's Office and authorizing Brent Lottmann, Nemaha County Sheriff to sign the agreement. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.
2. Approving Network Hardware Maintenance & Service Agreement with Action Technology Services for Nemaha Co. Sheriff – Motion by Wittmann, seconded by Bohling approving the Network Hardware Maintenance & Service Agreement with Action Technology Services for the Nemaha County Sheriff's office and authorizing Brent Lottmann, Nemaha County Sheriff to sign the agreement. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.
3. Approving Network Disaster Recovery Service Agreement with Action Technology Services for Nemaha Co. Sheriff – Motion by Bohling, seconded by Wittmann approving the Network Disaster Recovery Service Agreement with Action Technology Services for Nemaha County Sheriff's Office and authorizing Brent Lottmann, Nemaha County Sheriff to sign the agreement. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.
4. Department of Army Permit C006421815 Auburn Northeast – Motion by Bohling, seconded by Wittmann to authorize Chairman Hutton to sign the Department of Army Permit for bridge project C006421815 Auburn Northeast. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



5. Department of Army Permit C006400915 Auburn Southwest – Motion by Bohling, seconded by Wittmann to authorize Chairman Hutton to sign the Department of Army Permit for bridge project C006421815 Auburn Northeast. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.
6. Department of Army Permit C-65(251) Brownville Southwest – Motion by Bohling, seconded by Wittmann to authorize Chairman Hutton to sign the Department of Army Permit for One & Six Year project C-64(251). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.
7. Resolution 2012-34 Subdivision of a 4.28 acre Tract of land in Section 13 T6N R12E for Edna Grundman – Motion by Bohling, seconded by Wittmann to adopt Resolution 2012-34 approving the subdivision of a 4.28 acre Tract of land in Section 13 T6N R12E for Edna Grundman. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.
8. Windstream application to install communications facilities between Sections 25 & 26 T5N R15E near Nemaha – Motion by Wittmann, seconded by Hutton to approve the Windstream application to install communications facilities between Sections 25 & 26 T5N R15E near Nemaha. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.
9. Appointment to the Nemaha County Safety Committee – Motion by Bohling, seconded by Wittmann to table the appointment of Scott Lickteig to the Nemaha County Safety Committee to represent District #2 Road shop. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.
10. Resignation of Tom Osborne from the Nemaha County Hospital Board of Trustees, effective 9-18-12 – Motion by Bohling, seconded by Wittmann to regretfully accept the resignation of Tom Osborne from the Nemaha County Hospital, Board of Trustees effective September 18, 2012. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.
11. Resolution 2012-35 Release of Pledged Security to Carson National Bank – Motion by Wittmann, seconded by Bohling to adopt Resolution 2012-35 releasing Pledged Security in the amount of \$300,000.00 to Carson National Bank. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Board sine die at 11:40 a.m. to meet as Board of Equalization.

Board reconvened at 11:46 a.m. to meet as Board of Commissioners.

Buildings/Grounds/Property

Equipment/Office Equipment/Furniture

1. Quote for repairing 2012 Chevrolet pickup District 3 – Accident report completed by driver?

Executive Session*

Road Superintendent/Consultant

1. Letter from Larry Legg regarding reinstate Nemaha County Soft Match Credit
2. Road Closure west of Craig Behrends

Projects/Bridges

County Officials Reports/Correspondence

1. Nemaha County Clerk's monthly fee report for August, 2012
2. Nemaha County Clerk of District Court monthly fee report for August, 2012
3. Fund balances as of August 30, 2012



Nemaha Board of Equalization Minutes



Discussion Items/Correspondence

1. NIRMA Self Defense Conference – October 4-5, 2012
2. Need 2 persons to help with House Hazardous Waste Collection on September 18, 2012
3. Communication between Departments/Officials
4. Areas in Nemaha County – not included within a rural fire protection district - Assessor, Jana Smith visited with the Board of Commissioners regarding land in Nemaha County that is not assigned to a 'rural fire protection district'.

Smith explained to the BOC, these parcels are being assessed a fire district levy. Elaine Thompson, with the NE Property Tax Division, explained in an email, the Board of Commissioners in 1999 assigned all tracts of land in Nemaha County to a fire protection district. These parcels of land at the time were not assigned a fire protection district, so therefore they have not paid any fire protection taxes. The Board of Commissioners, must by May 1, 2013 provide notice to these land owners and hold a public hearing and assign these parcels of land to a rural fire protection district.

The following claims were approved for payment by the Board of Commissioners and authorize the County Clerk for payment:

General

Salaries	\$37,362.83
Action Tech, se	1,014.36
American Recycling, se	2,028.05
Ameritas Life, ret	5,816.68
AS Central Finance, se	448.00
Aub Family Hlth, me se	114.00
Aub Newspaper, pub	1,326.05
Black Hills, ut	57.01
Bd Public Works, ut	6,423.18
Bob Barker, su	319.34
Bowen MD, se	900.00
Capital Bus, ma ag	194.41
Caseys General, fu	268.08
Continental Res, su	531.92
Credit Manage, garn	267.24
Culligan, su	100.60
Dodge Co Sheriff, se	42.57
Douglas Co Treasurer, se	250.00
Eakes Office, su	29.09
Fankhauser, Allen, cont	4,266.67
Glenns Corner, su	88.22
Holiday Inn, Idg	218.85
Kathleen Laughlin, garn	207.00
Kruger, Mary, mi	44.40
Lancaster Co Sheriff, se	19.17
Lueders, fu	2,019.00
Martin, Marie, cont, mi	2,028.54
Merwin, Diane, cst	13.77
Microfilm, se	123.00
MIPS Inc, sftwr	1,415.70
Modern Methods, ma ag	532.66
NALEFI, trng	520.00



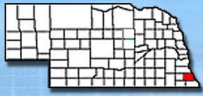
Nemaha Board of Equalization Minutes



NE Dept Rev, reg	490.00
NE Law Enforce, trng	144.00
Nem Co Clerk, hra	3,511.47
Nem Co Court, fe	264.25
Nem Co Hospital, me se	1,591.01
Nem Co Sheriff, fe, mi	1,308.93
Nem Co Tax, ss, fwh	11,020.56
NSA Conf, reg	570.00
OPPD, ut	57.25
Paper Tiger, se	52.00
Protex Central, su	72.20
Quill, su	609.17
RDJ Special, su	277.57
Richardson Co Sheriff, se	92.16
Rieger, Rachel, bd pr	1,685.25
Saline Co Sheriff, se	32.00
Shell Fleet, fu	243.37
Smith, Jana, mi	270.90
Smith, Matt, wit fe	20.00
TEAM, su	200.00
The Cleaners, se	552.00
The Hartford, annt	100.00
Thomson Reuters, su	80.00
Tri-State, su	94.49
U-Save Pharm, me su	48.54
US Bank, su	387.67
Verizon Wireless, se	717.55
West Payment, su	201.50
Wittmann, D, mi	125.43

Road

Salaries	\$20,101.65
American Recycle, se	59.00
Ameritas Life, ret	3,115.55
Beards Salvage, su	436.50
Black Hills, ut	19.81
Bd Public Works,ut	446.85
Calvary Spv, garn	163.08
D&D Comm, eq	13,750.00
Dettmer Farm, chem	102.50
Eggers, pts, su	177.67
Farmers Coop, oil	64.00
Gilbert Service, ti re	3,660.44
Inland Truck, pts	12.63
Johnson Quik, ti re	166.76
Lawson Products, su	214.12
Lueders Petro, fu	11,767.68
Martin Marietta, rk	10,927.69
Mid-American, su	422.19
NE Truck Equip, pts	18.72
Nem Co Tax, ss, fwh	6,900.93
Powerplan, pts	29.18
Schneider Ok, ti re	45.00
Stutheit Imple, pts,su	697.07
Village Nemaha, ut	63.50



Nemaha Board of Equalization Minutes



County Visitors

Aub Newspaper, pub	5.02
Brownville Hist Soc, adv	1,000.00
NE Travel Assoc, du	200.00

County Visitors Promotion

Brownville Hist Soc, adv	4,500.00
--------------------------	----------

Drug Coalition

Salaries	\$2,163.31
AIM, se	2,000.00
Ameritas Life, ret	201.70
Aub Newspaper, adv	89.10
Boeve, Ashleigh, mi	12.21
NADAA, pstg	90.00
Nem Co Tax, ss, fwh	527.51
Osborne, Laura, mi	34.41
Peru State, reim	1,000.00
Tri-State, su	528.34

Canine Dog Fund

Town Country Vet, se	49.00
----------------------	-------

911 Emergency Service

American Tower, se	689.52
D&D Comm, se	405.00

With no further business to come before the Board of Commissioners, motion by Bohling, seconded by Wittmann to adjourn at 12:51 p.m. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Bob Hutton, Chairman
Board of Commissioners

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



Board of Equalization of the County of Nemaha, State of Nebraska met on September 26, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on September 20, 2012. 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 11:38 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and 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: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the September 12, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 11:39 a.m. Notice of public notice was published in the Nemaha County Herald on September 13, 2012. The following were present at the public hearing: Commissioner Bob Hutton, Commissioner Dennis Wittmann, Commissioner Marvin Bohling, County Clerk Joyce Oakley and Treasurer Pat Holtzman. No one was present to oppose the Motor Vehicle exemption for Evangelical Lutheran Good Samaritan Home Care of SE Nebraska on a 2011 Chevrolet Impala.

Chairman Wittmann closed the public hearing at 11:40 a.m.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Evangelical Lutheran Good Samaritan Home Care of SE Nebraska on 2011 Chevrolet Impala. 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 11:42 a.m. Roll call vote: Bohling, aye; Hutton, 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 10, 2012

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

11:30 a.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of September 26, 2012 meeting minutes

Public Hearing - Motor Vehicle Exemptions

Tax List corrections
Personal Property

Real Estate

TERC Board

Property Protests

Other Business

1. Resolution 2012-40 – set levies for the FY 2012-2013

Board of Equalization of the County of Nemaha, State of Nebraska met on October 10, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 4, 2012. 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 12:00 p.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling and County Clerk Joyce Oakley.

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 September 26, 2012 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to adopt Resolution 2012-40 setting the levies for FY 2012-2013. Roll call vote: Hutton, aye; Wittmann, 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 12:02 p.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.



Nemaha Board of Equalization Minutes



Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of , 2012.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



November 14, 2012 County of Nemaha, Nebraska **BOARD OF EQUALIZATION** Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

11:30 a.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of October 10, 2012 meeting minutes

Public Hearing - Motor Vehicle Exemptions

Tax List corrections
Personal Property

Real Estate

TERC Board Certificate of Final Decision and Order for 2011:

1210-22 Marvin & Blanche Caspers	Case 11A-107 640051278	refund \$820.42
1210-23 Marvin & Blanche Caspers	Case 11A-108 640046673	refund \$447.96
1210-24 Marvin Caspers	Case 11A-109 640027261	refund \$477.04
1210-25 Marvin Caspers	Case 11A-110 640022103	refund \$1209.78
1210-26 Mark Caspers	Case 11A-111 640022111	refund \$665.76
1210-27 Mark Caspers	Case 11A-112 640051243	refund \$496.94
1210-28 Mark Caspers	Case 11A-113 640074383	refund \$13.00
1210-29 Blanche Caspers	Case 11A-114 640075274	refund \$261.18
1210-30 Blanche Caspers	Case 11A-115 640061389	refund \$22.60
1210-31 Blanche Caspers	Case 11A-116 640061532	refund \$1395.94
1210-32 Blanche Caspers	Case 11A-117 640061273	refund \$906.10
1210-33 Blanche Caspers	Case 11A-118 640061621	refund \$1098.68
1210-34 J. Randel & Jane Smith	Case 11A-119 640023487	refund \$721.50
1210-35 J. Randel & Jane Smith	Case 11A-120 640023428	refund \$388.34
1210-36 J. Randel & Jane Smith	Case 11A-121 640023452	refund \$293.86
1210-37 Cloverdale Farms Inc.	Case 11A-122 640051928	refund \$176.72
1210-38 Cloverdale Farms Inc.	Case 11A-123 640051995	refund \$433.80
1210-39 Cloverdale Farms Inc.	Case 11A-124 640023525	refund \$1429.42
1210-40 Cloverdale Farms Inc.	Case 11A-125 640052274	refund \$386.32
1210-41 Deer Creek Corp	Case 11A-126 640052053	refund \$1471.16

TERC Board

2012 Filings with the TERC Board:

Case: 12A 031, 12A 034, 12A 035 Mark Caspers
Case: 12A 032, 12A 033, 12A 036, 12A 037 Marvin Caspers
Case: 12A 038, 12A 039, 12A 040, 12A 041, 12A 042 Blanche Caspers
Case: 12A 043, 12A 044, 12A 045 J. Randel Smith
Case: 12A 046, 12A 047, 12A 048, 12A 049 Cloverdale Farms
Case: 12A 050 Deer Creek Corp.

Property Protests

Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on November 14, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on



Nemaha Board of Equalization Minutes



November 8, 2012. 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 11:41 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 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; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Wittmann to approve the October 26, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Jana Smith presented the following tax list corrections:

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-22 Marvin & Blanche Caspers, Case 11A-107 640051278, refunding \$820.42, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-23 Marvin & Blanche Caspers Case 11A-108 640046673, refunding \$447.96, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-24 Marvin Caspers Case 11A-109 640027261, refunding \$477.04, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-25 Marvin Caspers Case 11A-110 640022103, refunding \$1209.78, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-26 Mark Caspers Case 11A-111 640022111, refunding \$665.76, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-27 Mark Caspers Case 11A-112 640051243, refunding \$496.94, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-28 Mark Caspers Case 11A-113 640074383, refunding \$13.00, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-29 Blanche Caspers Case 11A-114 640075274, refunding \$261.18, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-30 Blanche Caspers Case 11A-115 640061389, refunding \$22.60, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to approve tax list correction 1210-31 Blanche Caspers Case 11A-116 640061532, refunding \$1395.94, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-32 Blanche Caspers Case 11A-117 640061273, refunding \$906.10, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-33 Blanche Caspers Case 11A-118 640061621, refunding \$1098.68, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-34 J. Randel & Jane Smith Case 11A-119 640023487, refunding \$721.50, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-35 J. Randel & Jane Smith Case 11A-120 640023428, refunding \$388.34, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-36 J. Randel & Jane Smith Case 11A-121 640023452, refunding \$293.86, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-37 Cloverdale Farms Inc. Case 11A-122 640051928, refunding \$176.72, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-38 Cloverdale Farms Inc. Case 11A-123 640051995, refunding \$433.80, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve tax list correction 1210-39 Cloverdale Farms Inc. Case 11A-124 640023525, refunding \$1429.42, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-40 Cloverdale Farms Inc. Case 11A-125 640052274, refunding \$386.32, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Hutton, seconded by Bohling to approve tax list correction 1210-41 Deer Creek Corp Case 11A-126 640052053, refunding \$1471.16, received certification of final decision and order of real estate appeal from Nebraska Tax Equalization and Review Commission (TERC). Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Wittmann to adjourn the meeting at 11:55 a.m. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Dennis Wittmann
Chairman Board of Equalization

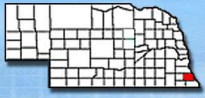
In Witness Whereof, I have hereunto set my hand and official seal this 28th day of November, 2012.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes





Nemaha Board of Equalization Minutes



November 28, 2012

County of Nemaha, Nebraska

BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

11:30 a.m.

Call meeting to order by Chairman

Open Meeting Laws

Approval of Agenda

Approval of November 14, 2012 meeting minutes

Public Hearing - Motor Vehicle Exemptions

1. Hearts United for Animals – 2005 Chevrolet pickup

Tax List corrections

Personal Property

Real Estate

TERC Board

Property Protests

Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on November 28, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on November 22, 2012. 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 11:38 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and 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 Hutton, seconded by Bohling to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the November 14, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 11:39 a.m. for Hearts United for Animals on a 2005 Chevrolet pickup. Notice of public hearing was published in the Nemaha County Herald on November 8, 2012. The following were present at the public hearing: Commissioners: Bob Hutton, Dennis Wittmann, and Marvin Bohling, County Clerk Joyce Oakley, Treasurer Pat Holtzman, Renee Critser, Dottie Holiday, Scott Kudrna, and Dave Swanson. No one was present to oppose the Motor Vehicle exemption for Hearts United for Animals on a 2005 Chevrolet pickup.

Chairman Wittmann closed the public hearing at 11:40 a.m.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Hearts United for Animals on 2005 Chevrolet pickup. 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 meeting at 11:40 a.m. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 11th day of December, 2012.

Joyce Oakley, County Clerk



Nemaha Board of Equalization Minutes



December 11, 2012

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 December 11, 2012 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 5, 2012. 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 11:47 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: Deputy County Assessor Tara Erickson.

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 November 28, 2012 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Deputy Assessor Erickson presented the following tax list corrections

#1211-42, parcel 640113965, Swisher Hygene, company did not return their personal property schedule to the office until November 26, 2012, added tax \$33.80. Motion by Bohling, seconded by Hutton to approve tax list correction for Swisher Hygene in the amount of \$33.80 added tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1211-43, 640058280, Wade Caspers, clerical error, property was mistakenly exempted from tax roll due to WRP easement, added tax \$809.88. Motion by Bohling, seconded by Hutton to approve tax list correction for Wade Caspers in the amount of \$809.88 added tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

#1211-44, 640111726, Wade Caspers, clerical error, property was mistakenly exempted from tax roll due to WRP easement, added tax \$93.26. Motion by Bohling, seconded by Hutton to approve tax list correction for Wade Caspers in the amount of \$93.26 added tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1211-45, 640111734, Wade Caspers, clerical error, property was mistakenly exempted from tax roll due to WRP easement, added tax \$105.74. Motion by Bohling, seconded by Hutton to approve tax list correction for Wade Caspers in the amount of \$110.44, added tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

#1211-46, 640113739, Quizinos, removing from tax list, taxes were accelerated in 2012 due to closing of business, deducted tax \$151.66. Motion by Hutton, seconded by Bohling, to approve tax list correction for Quizinos, deducted tax \$151.66. Roll call vote; Hutton, aye; Bohling, aye; Wittmann, aye.



Nemaha Board of Equalization Minutes



#1211-47, 640071481, Allison's Pharmacy, removing from tax list, taxes were accelerated in 2012 due to closing of business, deducted tax \$16.93. Motion by Hutton, seconded by Bohling, to approve tax list correction for Allison's Pharmacy, deducted tax \$16.93. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1211-48, 640085148, Schneider OK Tire Inc., removing from tax roll, taxes were accelerated in 2012 due to business selling, deducted \$294.12. Motion by Hutton, seconded by Bohling, to approve tax list correction for Schneider OK Tire Inc., deducted tax \$294.12. Roll call vote: Bohling, aye; Hutton, 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 11:48 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 day of , 2012.

Joyce Oakley
County Clerk