



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on January 9, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 3, 2013. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

County Clerk Oakley 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.

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

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

Oakley called for nominations for Chairman of Board of Equalization for 2013. Bohling nominated Wittmann for Chairman for Board of Equalization for 2013. Motion by Bohling, seconded by Wittmann that nominations cease and elect Wittmann as Chairman of the Nemaha County Board of Equalization for 2013. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, abstain.

Wittmann called for nominations for Vice Chairman of Board of Equalization for 2013. Hutton nominated Bohling for Vice Chairman for Board of Equalization for 2013. Motion by Hutton, seconded by Wittmann nominations cease and elect Bohling as Vice chairman of the Nemaha County Board of Equalization for 2013. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the December 11, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented the following tax list corrections:

1301-01 Brian Moody, personal property schedule was brought in December 19, 2012 (due to tax extension), additional made to 2012 property listing. Motion by Bohling, seconded by Hutton to approve tax list correction for Brian Moody in the amount of \$2,260.92 added tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

1301-02 Farmers Bank of Cook, parcel was purchased by Farmers Bank of Cook 6-9-11, property ownership however was not changed in computer (2011 taxes were paid by Farmers Bank of Cook). Motion by Bohling, seconded by Hutton to approve tax list correction for Farmers Bank of Cook in the amount of no tax (taxes paid are current.) Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

1301-03 Dennis & Rene Meyer, clerical error, split was not processed and therefore Dennis & Rene Meyer did not receive a tax statement on tract of land. Motion by Hutton, seconded by Bohling to approve tax list correction for Dennis & Rene Meyer in the amount of \$74.64 added tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

1301-04 Judy Koch & Dennis Meyer, clerical error, split was not processed and therefore Judy Koch & Dennis Meyer did not receive a tax statement on tract of land. Motion by Hutton, seconded by Bohling to approve tax list correction for Judy Koch and Dennis Meyer in the amount of \$74.64 deducted tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.



Nemaha Board of Equalization Minutes

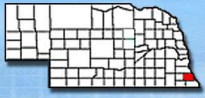


With no further business to come before the Board of Equalization motion by Hutton, seconded by Wittmann to adjourn the meeting at 11:50 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization

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

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



January 23, 2013

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 January 23, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on January 17, 2013. 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 and County Treasurer Patricia 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; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the January 9, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 11:48 a.m. for the following: Hearts United for Animals, St. James Lutheran Church, Nemaha County Good Samaritan, Auburn Christian Church, LL Coryell & son Park Foundation, Peru State College Foundation, Catholic Social Services, St. Clara Catholic Church, Evangelical Lutheran Good Samaritan Home Care of SE. Notice of public hearing was published in the Nemaha County Herald on January 10 2013. The following were present at the public hearing: Commissioners: Bob Hutton, Dennis Wittmann, and Marvin Bohling, County Clerk Joyce Oakley, Treasurer Pat Holtzman and Dave Swanson. No one was present to oppose the Motor Vehicle exemptions.

Chairman Wittmann declared the public hearing closed at 11:48 a.m.

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

Motion by Hutton, seconded by Bohling to approve the Motor Vehicle Exemption application for Nemaha County Good Samaritan on a 2000 Ford Pickup, 2006 Dodge Van, 2011 Chevrolet Sedan, 2006 Chevrolet Sedan, 2003 Ford Van, 1988 Ford Pickup. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

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



Nemaha Board of Equalization Minutes



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

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

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

Motion by Hutton, seconded by Bohling to approve the Motor Vehicle Exemption application for St. Clara Catholic Church on a 2001 Chevrolet van and 2000 Chevrolet van. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the Motor Vehicle Exemption application for Hearts United for Animals on a 2005 Chevrolet pickup and 2011 Chevrolet van. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Hutton, seconded by Bohling to approve the Motor Vehicle Exemption application for Evangelical Lutheran Good Samaritan Home Care of SE Nebraska on a 2011 Chevrolet Sedan. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Deputy County Assessor Tara Erickson presented Tax List Correction 1301-05 for PAMCO LLC, clerical error, parcel was sold to Farmers Bank of Cook 06/09/11, however property ownership was not changed in computer, deducted tax \$150.05. Motion by Hutton, seconded Bohling to approve tax list correction 1301-05 to PAMCO LLC in the amount of \$150.05 deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:55 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 day of , 2013.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



April 10, 2013

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 January 23 , 2013 meeting minutes

Public Hearing - Motor Vehicle Exemptions
1. Peru State College Foundation

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 April 10, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on April 4, 2013. 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, Deputy County Clerk Diane Johnson. Also present: County Treasurer Patricia 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; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the January 23, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 11:35 a.m. for the following: Peru State College Foundation. Notice of public hearing was published in the Nemaha County Herald on April 4 2013. The following were present at the public hearing: Commissioners: Bob Hutton, Dennis Wittmann, and Marvin Bohling, Deputy County Clerk Diane Johnson, Treasurer Pat Holtzman and Dave Swanson. No one was present to oppose the Motor Vehicle exemptions.

Chairman Wittmann declared the public hearing closed at 11:37 a.m.

Motion by Hutton, seconded by Bohling to approve the Motor Vehicle Exemption application for Peru State College Foundation on 2013 Ford Sedan. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, abstain.



Nemaha Board of Equalization Minutes



With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:40 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 24th day of April, 2013.

Joyce Oakley, County Clerk



Nemaha Board of Equalization Minutes



May 8, 2013

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

Board of Equalization of the County of Nemaha, State of Nebraska met on May 8, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 2, 2013. 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 11:45 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 Bohling, seconded by Hutton to approve the April 10, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Smith presented the following tax list corrections:

#1305-06 Kathy Gebers, 14'x66' 1991 Champion Mobile Home, acceleration of 2013 taxes, mobile home being sold and moving out of county, added tax \$345.88. Motion by Bohling, seconded by Hutton to approve tax list correction #1305-06 for Kathy Gebers. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

#1305-07 Board of Trustees of the Nebraska State Colleges, sale of property on 9-10-12 to political subdivision, tax exempt, deducted tax \$747.36. Motion by Bohling, seconded by Hutton to approve tax list correction #1305-07 for Board of Trustees of the Nebraska State Colleges. Roll call vote: Wittmann, abstain; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to hold a Board of Equalization meeting date on June 3, 2013 at 8:00 a.m., to authorize the assessor to send Board Notices. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Motion by Bohling, seconded by Hutton to set the following dates for hearing dates for protests: June 12, 2013, June 25, 2013, July 10, 2013 and July 24, 2013. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 11:55 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.



Nemaha Board of Equalization Minutes



Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on May 22, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 16, 2013. 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 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 May 8, 2013 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented tax list correction 1305-07 for Charles E. Justus, letter from Dept. of Revenue correcting 2011 Homestead Exemption from 85% to 55% exempt, \$413.88 added tax. Motion by Bohling, seconded by Hutton to approve tax list correction 1305-07 for Charles E. Justus. 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 11:33 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



Board of Equalization of the County of Nemaha, State of Nebraska met on June 12, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 6, 2013. 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 11:30 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, Jon Fritz and Wayne Cole.

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 Hutton, seconded by Bohling to approve the June 3, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1305-08 – Farmers Cooperative Company – Selling assets with business effective May 31, 2013. Motion by Hutton, seconded by Bohling to approve tax list correction #1305-08 – Farmers Cooperative Company, for tax year 2013 added tax in the amount of \$56.72. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Assessor Smith presented tax list correction #1306-01 Marian J Berg – Correction of land use on GIS Map 19.64 AC Commercial site to grass/timber site. Motion by Bohling, seconded by Hutton to approve tax list correction #1306-01 Marian J Berg, for tax year 2012 deducted tax in the amount of \$486.16. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1306-02 Marian J Berg – Correction of land use on GIS Map 19.64 AC Commercial site to grass/timber site. Motion by Bohling, seconded by Hutton to approve tax list correction #1306-02 Marian J Berg, for tax year 2011 deducted tax in the amount of \$517.34. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1306-03 Marian J Berg – Correction of land use on GIS Map 19.64 AC Commercial site to grass/timber site. Motion by Hutton, seconded by Bohling to approve tax list correction #1306-03 Marian J Berg, for tax year 2010 deducted tax in the amount of \$526.22. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

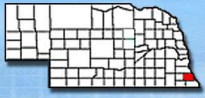
Assessor Smith presented the board with Board Notices 2013 Valuation Changes that she will be mailing on June 12, 2013. Motion by Bohling, seconded by Hutton to approve mailing the 2013 Notice of Valuation change to Teten Family Trust Parcel #640048900. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve mailing the 2013 Notice of Valuation change to Mark W Harms, Parcel #640114014. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Jon Fritz and Wayne Cole visited with the board contract for appraisal work, no action was taken.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 12:00 p.m. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Dennis Wittmann



Nemaha Board of Equalization Minutes



Chairman Board of Equalization

I, Diane Johnson, the undersigned Deputy 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.

Diane Johnson
Deputy County Clerk



Nemaha Board of Equalization Minutes



June 25, 2013

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 June 25, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on May 16, 2013. 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 8:03 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 led the Pledged of Allegiance.

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

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

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

Motion by Bohling, seconded by Hutton to open the Public Hearing on Motor Vehicle Exemptions at 8:05 a.m. on a 2004 Mitsubishi Box Truck for Catholic Social Services. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye. Notice of public notice was published in the Nemaha County Herald on June 6, 2013. The following were present at the public hearing: Commissioners Bob Hutton, Dennis Wittmann and Marvin Bohling, County Clerk Joyce Oakley and Treasurer Pat Holtzman. No one was present to oppose the Motor Vehicle exemption for Catholic Social Services. Chairman Wittmann closed the public hearing at 8:06 a.m.

Motion by Hutton, seconded by Bohling to approve the application for Motor Vehicle Exemption on a 2004 Mitsubishi Box Truck for Catholic Social Services. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

The following 2013 property valuation protests were read into the record: Jean Good Trustee 640031218, 640066550, Marta Smith 640078907, Terry Argo 640073689, Darin Randall 640078192.

Motion by Bohling, seconded by Hutton to authorize the assessor to send 2013 board valuation change notices to the following: 640031765 Marian J. Berg et al- correcting land use of 19.69 acres from commercial site to grass/timber area; 640062539 CJG Farms LP – add omitted irrigation on property. Land use change 118.92 ac from dry to irrigated; 640032222 Joe & Linda Epler LE – corrected 2.07 acres of grass to grass/timber; 640057926 Thomas J. Snodgrass – add omitted irrigation on property. Land use change 73.87 ac from dry to irrigated; 640057942 Thomas J. Snodgrass – add omitted irrigation on property. Land use change 25.81 ac from dry to irrigated; 640103545 Carl O. Stevenson et al – correct 1.67 acres of grass to 1.42 acres waste and .23 acres water; 640103642 Carl O. Stevenson et al – correct 2.35 acres of grass to waste, ditch area long road. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:55 a.m. Roll call vote; Hutton, aye; Bohling, aye; Wittmann, aye.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 10th day of July, 2013.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



July 10, 2013

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 10, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on 2013. 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 1:00 p.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: Wittmann, aye; Hutton, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the June 26, 2013 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Smith presented tax list correction #1307-01 Create Me Green Solutions, LLC, parcel 640113963, auction being held on July 10th to sell personal property. Motion by Bohling, seconded by Hutton to approve tax list correction #1307-01 for Create Me Green Solutions, LLC in the amount of \$689.24 added tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye..

The following 2013 property valuation protests were read into the record: David & Jennifer Hicks 640026184; Lanny Williams 640023541; Dale Jacobsen 640078753; Joe Epler 640032222; John Williams 640091504; Rich Allgood 640030327; Barbara Stramel 640024076; Gul & Sabeeha Ahmad 640001262; Louis Stukenholtz 640060250; Jay & Cindy Moran 640096115; Clarence Herbert Lash 640027784, 640058795; Pat Christiansen 640026591; Luke Avery 640094112; Rhonda Mueller 640033377; Manford, Terrance, Morey Cade 640060099, 640072399; Morey Cade 64079822; Morey Cade 640059031; Yolanda Peck 640029086; Marjorie Boatman 640024424, 640024025; Sue Cowan 640097553; Judith Anderson 640050182; Gibbs Farms 640053483, 640030823; A.D. & Margie Gibbs 640096662; L&H Investment 640066259, 6400663005, 640065597, 640065589, 640066348; Mark Caspers 640022103; Marvin Caspers 64006673.640027261; Jane Smith 640027164, 640096859, 640094503, 640055435; J. Randel Smith 640023487; Cloverdale Farms 640023525; Deere Creek Corp 640052053; William Hanigan (HLG Farms II) 640066461, 640065554, 640065546; Elm Tree Farm Inc. 640056512, 640054501; James H. Kite 640078265, 640059465; Richard & Linda Moody 640109688, 640072690, 640096239, 640030300, 640055877, 640063519; Casey's Retail Co. 640037941

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 5:35 p.m.

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



July 24, 2013

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

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

1:00 p.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of July 10, 2013 meeting minutes

Public Hearing - Motor Vehicle Exemptions
1. Good Sam. Society Home Care of SE Nebraska

Tax List corrections
Personal Property

Real Estate

TERC Board

Property Protests
1 Final decisions for 2013 Property Protests

Other Business

Board of Equalization of the County of Nemaha, State of Nebraska met on July 24, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on July 18, 2013. 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.

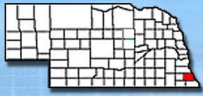
Chairman called the meeting to order at 1:03 p.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Assessor Jana Smith and Deputy County Treasurer Linda Hug.

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 10, 2013 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 1:05 p.m. for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska on a 2012 Chevrolet Impala. Notice of public notice was published in the Nemaha County Herald on July 11, 2013. 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, Assessor Jana Smith, and Deputy County



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Treasurer Linda Hug. No one was present to oppose the Motor Vehicle exemption for Evangelical Lutheran Good Samaritan Society Home Care of Southeast Nebraska on a 2012 Chevrolet Impala

Chairman Wittmann closed the public hearing at 1:06 p.m.

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

Protest Number 2013001 – Jean Good Trustee – Parcel 640031218 – Sec 24-7-15 293.70 Ac Accr Sec 24, Lt 1 to 1, Lt 3 of 2, Lt 1, Lt 1 to 3 of 2, Lt 1 of 1 in Sec 25, Accr in Sec 19 Lt 1 of 1 to 1

	Protested Valuation	Requested Valuation
Land	\$ 817,785.00	\$ 532,540.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 817,785.00	\$ 532,540.00

County Assessor's Recommendation: No sales were presented. No FSA maps showing crop acres. Land is equalized with similar agland in county. Recommend 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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013002 – Jean Good Trustee – Parcel 640066550 – Sec 30-7-16 29.09 Ac Pt Accr Lt 1 of 1 to 1, Accr Lt 1 of 1 to 1

	Protested Valuation	Requested Valuation
Land	\$ 75,435.00	\$ 55,885.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 75,435.00	\$ 55,885.00

County Assessor's Recommendation: No sales were presented. No FSA maps showing crop acres. Land is equalized with similar agland in county. Recommend 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. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013003 – Protest Pulled by Property Owner

Protest Number 2013004 – Marta L. Smith – Parcel 640078907 – Sec 7-5-13 Ac – E 180' of E 453.51' of S 140' of SW ¼ (Tract 4) & S 140' tract 1

	Protested Valuation	Requested Valuation
Land	\$ 4,080.00	\$ 4,080.00
Buildings	\$ 69,235.00	\$ 40,000.00
Total	\$ 73,315.00	\$ 44,080.00

County Assessor's Recommendation: After inspection of the interior & exterior of the mobile home. Condition changed to fair from average. Recommend values to be Land \$4,080 Bldg \$40,000 Total \$44,080.

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



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Protest Number 2013005 – Terry Argo – Parcel 640073689 – Sec 20-5-14 2.34 Ac – Lt 5A in NW ¼ NE ¼ (Tax parcel #18)

	Protested Valuation	Requested Valuation
Land	\$ 18,020.00	\$ 18,020.00
Buildings	\$ 216,775.00	\$ 205,000.00
Total	\$ 234,795.00	\$ 223,020.00

County Assessor's Recommendation: 7/18/13 Spoke to Mr. Argo. He would not permit me to inspect the interior of his house, but I was allowed to do an exterior inspection. Mr. Argo did tell me that he has 900 sq. ft. of partition finish in his basement and 3 ½ baths, our records showed 600 sq. ft. and 2 baths. Correction made to property record card. Depreciation was changed to equalize with surrounding properties. Recommend: Land \$14,020 Bldgs \$213,085 Total \$231,105.

Motion by Hutton, seconded by Bohling to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013006 – Darin Randall – Parcel 640078192 – Sec 20-5-14 1.73 Ac – Lt 2 in NW ¼ NE ¼ (Tax Parcel 12)

	Protested Valuation	Requested Valuation
Land	\$ 16,190.00	\$ 16,190.00
Buildings	\$ 168,070.00	\$ 148,810.00
Total	\$ 184,260.00	\$ 165,000.00

County Assessor's Recommendation: 7/22/13 Exterior & Interior inspection with Darolyn Seay (renter). Roof needs replacing, small crack in concrete ceiling foundation, master bedroom & bath showed water had leaked through ceiling. Recommend: Land \$16,190 Bldgs \$152,305 Total \$168,495.

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

Protest Number 2013007 – David & Jennifer Hicks – Parcel 640026184 - Sec 1-5-14 1.19 Ac – W 186.36' of E 900.67' of N 278.60' of E ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 6,570.00	\$ 6,570.00
Buildings	\$ 92,250.00	\$ 72,475.00
Total	\$ 98,820.00	\$ 79,045.00

County Assessor's Recommendation: After inspection of interior & exterior of house. Condition lowered to fair from average. Recommend value to be: Land \$6,570 Bldg \$73,840 Total \$80,410.

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

Protest Number 2013008 – Lanny L Williams – Parcel 640023541 - Sec 36-4-14 90 Ac – N 10 Ac of S ½ SE ¼ N ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 195,630.00	\$ 175,630.00
Buildings	\$ 4,520.00	\$ 4,520.00
Total	\$ 200,150.00	\$ 180,150.00



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County Assessor's Recommendation: No sales were presented. His area of creek, grass/timber are equalized with other similar property in the county. Recommend no change. Land \$195,630 Bldgs \$4,520 Total \$200,150.

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

Protest Number 2013009 – Joe L Epler – Parcel 640032222 - Sec 6-6-14 127.85 Ac – Frl W $\frac{1}{2}$ SW $\frac{1}{4}$ & S 340' of W 921.90' of E $\frac{1}{2}$ SW $\frac{1}{4}$ & SE $\frac{1}{4}$ NW $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Land	\$ 378,210.00	\$ 368,676.00
Buildings	\$ 55,535.00	\$ 55,535.00
Total	\$ 433,745.00	\$ 424,211.00

County Assessor's Recommendation: Mr. Epler brought in his FSA maps and I corrected some land use bringing the land value to \$374,265. I also showed him the GIS Map soil layer regarding the different soils on the parcels mentioned in his letter. This parcel is equalized with similar land in the county. Land \$374,265 Bldgs \$55,535 Total \$429,800.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013010 – John F Williams – Parcel 640091504 - Sec 10-5-14 78 Ac E $\frac{1}{2}$ NE $\frac{1}{4}$ Less 2 Ac Tr in SE $\frac{1}{4}$ NE $\frac{1}{4}$

	Protested Valuation	Requested Valuation
Land	\$ 234,475.00	\$ 216,420.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 234,475.00	\$ 216,420.00

County Assessor's Recommendation: No sales were provided. Land is equalized with other land in the county. No change recommended. Land \$234,475 No Bldgs.

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

Protest Number 2013011 – Richard J Allgood – Parcel 640030327 – Sec 34-6-14 7 Ac Tr in E $\frac{1}{2}$ NE $\frac{1}{4}$ Beg 1605.90' S of NE $\frac{1}{4}$ Corn

	Protested Valuation	Requested Valuation
Land	\$ 18,765.00	\$ 18,765.00
Buildings	\$ 147,685.00	\$ 121,685.00
Total	\$ 166,450.00	\$ 140,450.00

County Assessor's Recommendation: 7-15-13 Inspected the outbuildings with Mr. Allgood. I explained that the 48x48 shed value was removed and the 63x48 bldg built in 2012 was valued. I also corrected the size of the grain bins. Recommend Land \$39,075 Bldgs \$126,095 Total \$165,170.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



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Protest Number 2013012 – Gul & Sabeeha Ahmad – Parcel 640001262 – Calvert Add to Auburn Block 12 Lots 13 thru 18

	Protested Valuation	Requested Valuation
Land	\$ 9,640.00	\$ 9,640.00
Buildings	\$ 99,550.00	\$ 77,860.00
Total	\$ 109,190.00	\$ 87,500.00

County Assessor's Recommendation: 7/15/13 Inspected exterior & interior of house with Mr. Ahmad. Condition of house lowered to fair from average. Recommend Land \$9,640 Bldg \$77,860 Total \$87,500. Motion by Bohling, seconded by Wittmann to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013013 – Louis Stukenholtz – Parcel 640060250 – Sec 3-6-15 SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 850.00	\$ 500.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 850.00	\$ 500.00

County Assessor's Recommendation: No sales were provided. Wetland easement acres are valued at \$850/ac. One sale occurred during the required 3 year period of sales study by the Property Assessment & Taxation Dept. (10/1/09 thru 9/30/12. 206.53 acres sold for \$174,000 equals \$842.29 per acres. Recommend no change. Land \$139,255 No Bldgs.

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

Protest Number 2013014 – Jay R & Cindy L Moran – Parcel 640096115 – Sec 21-6-15 11.02 Ac – Lt 33 Ex 1.38 Ac Tr Beg @ NE Corn of Lt 33, S 190.26' SWly 287.70' N 231.34' E 285.13' to POB & Lts 35 & 36

	Protested Valuation	Requested Valuation
Land	\$ 21,925.00	\$ 13,225.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 21,925.00	\$ 13,225.00

County Assessor's Recommendation: Property is value as a rural residential site. Parcel is equalized with similar land in the county. Recommend no change. Land \$21,925 No Bldgs.

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

Protest Number 2013015 – Clarence Herbert Lash – Parcel 64002784

	Protested Valuation	Requested Valuation
Land	\$ 488,215.00	\$ 468,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 488,215.00	\$ 468,000.00

County Assessor's Recommendation: Agland is not based on production but on market value of sales. Land is equalized based on soils types with in the land classification groups provided by the Property Assessment & Taxation Dept. No sales provided. Recommend no change Land \$488,215 No Bldgs.



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

Protest Number 2013015B – Clarence Herbert Lash – Parcel 640058795

	Protested Valuation	Requested Valuation
Land	\$ 490,105.00	\$ 477,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 490,105.00	\$ 477,000.00

County Assessor's Recommendation: No sales provided. Agland is not based on production, but on market value of sales during a 3 year period (10/1/09 thru 9/30/12) Land is equalized based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of NE. Recommend no change. Land \$490,105.

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

Protest Number 2013016 – Pat Christiansen – Parcel 640026591

	Protested Valuation	Requested Valuation
Land	\$ 206,470.00	\$ 170,500.00
Buildings	\$ 1,800.00	\$ 0.00
Total	\$ 208,270.00	\$ 170,500.00

County Assessor's Recommendation: No FSA maps provided. No sales provided. After inspecting the property on 7/16/13 and looking at FSA aerial & pictometry maps, some land use changes were made. Copies attached. Land is equalized based on soil types and with in the land classification groups provided by the Property Assessment & Taxation Dept, St of NE. Recommend: Land \$206,775 Bldg \$1,800 = \$208,575.

Motion by Bohling, seconded by Wittmann to raise the valuation after receiving information at the protest hearing. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013017 – Rhonda Mueller – Parcel 640033377 – Sec 13-4-14 5 Ac – S 446.7' of E 466.' Of SW ¼ Nemaha County

	Protested Valuation	Requested Valuation
Land	\$ 15,975.00	\$ 15,975.00
Buildings	\$ 170,965.00	\$ 160,025.00
Total	\$ 186,940.00	\$ 176,000.00

County Assessor's Recommendation: 7/16/13 Exterior & interior of house inspected with Rhonda Mueller. Lowered condition from average+ to fair+. No change in outbldgs. Recommend: Land \$15,975 Bldgs \$160,615 Total \$176,590.

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

Protest Number 2013018 – Manford, Terrance, & Morey Cade – Parcel 640060099 – Sec 30-5-16 148.77 Ac Lts 1, 2, 3, 4 & Accr in NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 123,025.00	\$ 124,450.00



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Buildings	\$ 3,930.00	\$ 3,930.00
Total	\$ 126,955.00	\$ 128,380.00

County Assessor's Recommendation: Agland is not based on income & production, but on market value of sales used between a three year period (10/1/09 thru 9/30/12) supported by state law. Land is equalized based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of Nebraska. Recommend no change. Land \$124,450 Bldgs \$3,930 Total \$128,380.

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

Protest Number 2013019 – Morey Cade – Parcel 64079822 – Sec 26-5-15 40 Ac SE ¼ SW ¼

	Protested Valuation	Requested Valuation
Land	\$ 108,405.00	\$ 91,805.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 108,405.00	\$ 91,805.00

County Assessor's Recommendation: Agland is not based on income & production, but on market value of sales used between a three year period (10/1/09 thru 9/30/12) supported by state law. Land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$108,405 No Bldgs.

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

Protest Number 2013020 – Morey Cade – Parcel 640059031 – Sec 22-5-15 38.73 Ac SE ¼ NE ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 101,325.00	\$ 83,195.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 101,325.00	\$ 83,195.00

County Assessor's Recommendation: Agland is not based on income & production, but on market value of sales used between a three year period (10/1/09 thru 9/30/12) supported by state law. Land is equalized with other land in the county, based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$101,325 No Bldgs No sales presented.

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

Protest Number 2013021 – Yolanda Peck – Parcel 640029086 – Sec 3-5-12 5 Ac Beg 1429.9' E of NW Corn NE ¼ S 372.2' W 577.7' N 382'

	Protested Valuation	Requested Valuation
Land	\$ 16,500.00	\$ 16,500.00
Buildings	\$ 11,480.00	\$ 10,730.00
Total	\$ 27,980.00	\$ 27,230.00



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County Assessor's Recommendation: 7/15/13 Exterior & interior inspection with Yolanda Peck. House in poor condition. Recommend Land \$16,500 Bldgs \$10,730 Total \$27,230.

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

Protest Number 2013022 – Marjorie Boatman – Parcel 640024424 – Sec 28-4-16 80 Ac – E ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 163,365.00	\$ 126,170.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 163,365.00	\$ 126,170.00

County Assessor's Recommendation: No FSA maps provided. Checked GIS soil maps and made changes regarding rock quarries and some grass/timber area. No sales provided. Land is equalized with other land in county, based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of NE. Recommend: Land \$161,800 No Bldgs.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013023 – Marjorie Boatman – Parcel 640024025 – Sec 25-4-15 195.48 Ac – NE ¼, E ½ NW ¼ Ex Hwy (Incl a Band RR ROW)

	Protested Valuation	Requested Valuation
Land	\$ 492,400.00	\$ 374,090.00
Buildings	\$ 1,610.00	\$ 400.00
Total	\$ 494,010.00	\$ 374,490.00

County Assessor's Recommendation: No sales provided. Reviewed GIS soil layer map, saw no changes. Bldgs will be reviewed in 2014 changes will be applied in 2015. Land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of NE. Recommend no change. Land \$492,400 Bldgs \$1,610 Total \$494,010.

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

Protest Number 2013024 – Sue A Cowan – Parcel 640097553 – Lots 1 & 16 Blk 8 Brownville Original Town

	Protested Valuation	Requested Valuation
Land	\$ 1,185.00	\$ 1,185.00
Buildings	\$ 500.00	\$ 0.00
Total	\$ 1,685.00	\$ 1,185.00

County Assessor's Recommendation: 12x24 tool Shed with attached lean-to is placed between Blocks 8 & 9 and between Water & Main Streets, Brownville Original Town. It was established that Sue Cowan does own the building. It is not on the above Brownville O.T. Blk 8 Lts 1 & 16. It will be put on an improvement on leased land card with the value of \$500. Removed from this property card. Recommend Land \$1,185 No Bldgs. New IOLL Card Bldgs only \$500.

Motion by Wittmann, seconded by Bohling to concur with the Nemaha County Assessor on the changes. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



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Protest Number 2013025 – Judith Ann Anderson – Parcel 640050182 – Sec 4-5-14 69.41 Ac – Frl NW ¼ NW ¼ & Lt 1 in W ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 153,405.00	\$ 138,035.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 153,405.00	\$ 138,035.00

County Assessor's Recommendation: No sales were provided. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$153,405. No Bldgs.

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

Protest Number 2013026 – Gibbs Farms Inc, - Parcel 640053483 – Sec 23-5-14 88.39 Acres Lt 1 of 6, Lt 3 of 6, Pt Lt 2 of 10, Lt 2 of 1, Lt 2 of 9, Exc Hwy

	Protested Valuation	Requested Valuation
Land	\$ 248,470.00	\$ 199,230.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 248,470.00	\$ 199,230.00

County Assessor's Recommendation: No sales were provided. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$248,470.

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

Protest Number 2013027 – A.D. & Margie H. Gibbs, Trustees – Parcel 640096662 – Sec 24-5-14 63.71 Ac – E ½ NE ¼ Ex 11.37 Ac Tr in NE Corn & Less .86 Ac in SW Corn E ½ NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 164,540.00	\$ 117,785.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 164,540.00	\$ 117,785.00

County Assessor's Recommendation: No sales were provided. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$164,540. No Bldgs.

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

Protest Number 2013028 – Gibbs Farms Inc – Parcel 640030823 – Sec 14-5-14 587.66 Ac – NE ¼ SW ¼, Lts 2 thru 5, N ½ SE ¼, SW ¼ SE ¼, NE ¼, NW ¼ Exc Hwy

	Protested Valuation	Requested Valuation
Land	\$ 1,525,630.00	\$ 1,416,421.00
Buildings	\$ 8,305.00	\$ 8,305.00



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Total	\$ 1,533,935.00	\$ 1,424,726.00
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County Assessor's Recommendation: Agland is based on market value of sales for three years study (10/1/2009 thru 9/30/12). Land is equalized based on the soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska. Recommend no change. Land \$1,525,630 Bldgs \$8,305 Total \$1,533,935.

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

Protest Number 2013029 – L & H Investment, Harry Larson – Parcel 640066259 – Sec 36-6-15 93.82 Ac NE ¼ N of Senora Crk Pt NE ¼ NE ¼ Pt NW ¼ NE ¼ lts 2, 3, 6, 7 E ½ SW ¼ NE ¼ - Ex 9.18 Ac Pt Tract 1 Wetlands

	Protested Valuation	Requested Valuation
Land	\$ 90,285.00	\$ 54,485.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 90,285.00	\$ 54,485.00

County Assessor's Recommendation: 7/17/13 Mr. Larson provided me with his FSA Maps. Land use was changed to reflect the maps. Recommend: Land \$68,820 No Bldgs. Property will be review on annual basis due the recapture of farm ground from the 2011 flood. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of Nebraska.

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

Protest Number 2013030 – L & H Investments, Harry Larson – Parcel 640066305 – Sec 36-6-15 223.20 Ac SE ¼ SW ¼ Ex Tract 2 N 334.90' lying E of NRD ROW & Ex RR, SE ¼, also NE ¼ lying S of Senora Creek & Ex 23.02 Ac Tract 2 Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 365,235.00	\$ 172,740.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 365,235.00	\$ 172,740.00

County Assessor's Recommendation: 7/17/13 Mr. Larson provided me with FSA Maps. Land use was changed to reflect the maps. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept. State of NE. Property will be reviewed on annual bases due to the recapture of farm ground from the 2011 flood. Recommend: Land \$205,215.

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

Protest Number 2013031 – L & H Investments, Harry Larson – Parcel 64006597 – Sec 25-6-15 87 Ac S ½ Sec W Missouri River E of Ln Desc Beg 57' E NE Cor ½ SW ¼ SEly to Pt 372.9' W of S Qtr Cor Sec 25 & Ex 63 Ac Pt Tract 1 Wetlands Easement

	Protested Valuation	Requested Valuation
Land	\$ 96,370.00	\$ 52,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 96,370.00	\$ 52,000.00



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County Assessor's Recommendation: 7/17/13 FSA Maps were provided. Land use was changed to reflect the maps. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept, State of NE. Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Recommend: Land \$59,825 No Bldgs. Land claimed by the river should be addressed next year by the commissioners.

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

Protest Number 2013032 – L & H Investments, Harry Larson – Parcel 640065589 – Sec 25-6-15 62 Ac ½ Sec Lying W Missouri Rivr Lt 1-2 1 Acre Sec 26 Lying NE ¼ NE ¼ Betw RR ROW & Rivr Bnk Ex RR

	Protested Valuation	Requested Valuation
Land	\$ 51,050.00	\$ 35,000.00
Buildings	\$ 110.00	\$ 0.00
Total	\$ 51,160.00	\$ 35,000.00

County Assessor's Recommendation: 7/17/13 FSA Maps provided. 47 acres are in Wetlands Reserve Easement, remaining 15 acres are in grass/timber. Land is equalized with other county land based on soil types with in the land classification groups provided by the Property Assessment & Taxation Dept., State of NE. Recommend no change to Land \$51,050 Remove Value of Bldg to \$0 Total \$51,050. Land claimed by the river should be addressed next year by the commissioners.

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

Protest Number 2013033 – L & H Investments – Parcel 640066348 – Sec 30-6-16 51.783 Ac – 5.69 Ac Tr SW ¼ SW ¼, Sec 31-6-16 Tr Beg 2690' N SW Cor N 2590' E 500' SE 4511.7' W 1320' NW alng Senora Cr to Beg Ex 3.597 Ac Tr NE SW & Ex 73.50 Ac Pt Tract 1 Wetlands Easement in both

	Protested Valuation	Requested Valuation
Land	\$ 104,195.00	\$ 40,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 104,195.00	\$ 40,000.00

County Assessor's Recommendation: 7/17/13 FSA maps provided. Land use was changed to reflect the map. Land is equalized with other county land based on the capability groups in the land classification groups provided by the Property Tax Administrator. Land claimed by the river should be addressed next year by the commissioners. Recommend: Land \$54,555 No Bldgs.

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

Protest Number 2013034 – Mark Caspers – Parcel 640022103 – 173.12 Acres in 12-4-13

	Protested Valuation	Requested Valuation
Land	\$ 394,270.00	\$ 364,168.00
Buildings	\$ 57,765.00	\$ 57,765.00
Total	\$ 452,035.00	\$ 421,933.00

County Assessor's Recommendation: FSA Maps provided. Land use was changed to reflect the maps. Land is equalized with other land in the county based of the capability groups in the land classification groups provided



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by the Property Assessment Tax Administrator. Recommend: Land \$ 391,410 Bldgs \$57,765 Total \$449,175. No sales were provided.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013035 – Marvin D Caspers – Parcel 64006673 – NW ¼ 24-4-13

	Protested Valuation	Requested Valuation
Land	\$ 340,920.00	\$ 277,195.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 340,920.00	\$ 277,195.00

County Assessor's Recommendation: FSA maps provided. Land use was changed to reflect the maps. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Assessment Tax Administrator. Recommend: Land \$308,800 No Bldgs. No sales were provided.

Motion by Bohling, seconded by Hutton to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Protest Number 2013036 – Marvin D Caspers – Parcel 640027261 – 99.9 Ac NE ¼ 35-5-14

	Protested Valuation	Requested Valuation
Land	\$ 329,195.00	\$ 254,757.00
Buildings	\$ 5,160.00	\$ 5,160.00
Total	\$ 334,355.00	\$ 259,917.00

County Assessor's Recommendation: FSA maps provided. Land use was changed to reflect the maps. All agland properties in the county uses 1 acre for the home site, this excludes rural residential properties that may have a survey of less than 1 acre. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property assessment Tax Administrator. Recommend: Land \$327,675 Bldgs \$5,160 Total \$332,835. No sales provided.

Motion by Hutton, seconded by Bohling to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Protest Number 2013037 – Jane C Smith – Parcel 640027164 – N ½ SW ¼ 32-3-14

	Protested Valuation	Requested Valuation
Land	\$ 222,475.00	\$ 165,139.00
Buildings	\$ 635.00	\$ 0.00
Total	\$ 223,110.00	\$ 165,139.00

County Assessor's Recommendation: No sales provided. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Tax Administrator. No FSA Maps provided to check crop acres. Buildings worn out. Recommend Land \$222,475 Bldgs \$0 Total \$222,475. Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013038 – Jane C Smith – Parcel 640096859 – E ½ SE ¼ Except North 300 Feet of the East 435.60 Feet in 29-5-14 77 Acres

	Protested Valuation	Requested Valuation
Land	\$ 188,880.00	\$ 145,128.00



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Buildings	\$ 0.00	\$ 0.00
Total	\$ 188,880.00	\$ 145,128.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$188,880 No Bldgs.

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

Protest Number 2013039 – Jane C Smith – Parcel 640094503 – 63.8 Acres in E ½ SE ¼ 31-5-14

	Protested Valuation	Requested Valuation
Land	\$ 122,230.00	\$ 104,404.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 122,230.00	\$ 104,404.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$122,230 No Bldgs.

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

Protest Number 2013040 – Jane C Smith – Parcel 640055435 – SW ¼ NE ¼, E ½ NE ¼ 32-5-14

	Protested Valuation	Requested Valuation
Land	\$ 219,505.00	\$ 195,511.00
Buildings	\$ 1,160.00	\$ 1,160.00
Total	\$ 220,665.00	\$ 196,671.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$ 219,505 Bldg \$ 1,160 Total \$220,665.

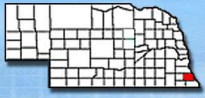
Motion by Bohling, seconded by Hutton to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Protest Number 2013041 – J. Randel Smith – Parcel 640023487 - SE ¼ less rd ROW 29-4-14

	Protested Valuation	Requested Valuation
Land	\$ 396,050.00	\$ 371,790.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 396,050.00	\$ 371,790.00

County Assessor's Recommendation: No sales provided. No FSA Maps provided to check crop acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$396,050 No Bldgs.

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



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Protest Number 2013042 – Cloverdale Farms Inc – Parcel 640023525 – 324 Acres in 34-4-14

	Protested Valuation	Requested Valuation
Land	\$ 951,830.00	\$ 904,209.00
Buildings	\$ 36,725.00	\$ 36,725.00
Total	\$ 988,555.00	\$ 940,934.00

County Assessor's Recommendation: FSA Maps were provided to check land use and changes were made to reflect the maps. Copies of the agland record prior to change and after changes are attached. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$951,820 Bldg \$36,725 Total \$988,545.

Motion by Wittmann, seconded by Bohling to lower the value to equalize with other like property after review of the property by the Assessor. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013043 - Deer Creek Corp – Parcel 640052053 – 234.11 Acres in 33-4-14

	Protested Valuation	Requested Valuation
Land	\$ 680,510.00	\$ 536,543.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 680,510.00	\$ 536,543.00

County Assessor's Recommendation: 7/17/13 Mark Caspers brought in Deer Creek Crop. FSA Maps and we went over the changes Mr. Caspers thought should be made, but we both agreed that they were so small we agreed no changes in land use would be made. Land is equalized with other land in the county, based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$680,510 No Bldgs.

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

Protest Number 2013044 – HLG Farms II LLC, William E Hanigan – Parcel 640066461 – Sec 35-7-15, 91.80 Ac – Accr to Sec 35, Lt 1 to 2, Lt 1 to 1, Lt 1 to 3, Situs: 35-7-15

	Protested Valuation	Requested Valuation
Land	\$ 193,390.00	\$ 134,655.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 193,390.00	\$ 134,655.00

County Assessor's Recommendation: Reviewed maps that were provided. Nemaha County uses deed acres not GIS acre count. I would suggest perhaps a survey be done on this accreted ground. The acre count is off by 9.49 acres. Deed acres being less than GIS acre count. Attached is a copy of changes that were made to the parcel. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$193,375 Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Land claimed by the river should be addresses next year by the commissioners.

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

Protest Number 2013045 – HLG Farms II LLC, William E Hanigan – Parcel 640065554 – Sec 11-6-15 81.50 Ac – N 1000' M/L of Sec 11 E of Missouri river, Situs: 11-6-15 Sec



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	Protested Valuation	Requested Valuation
Land	\$ 141,365.00	\$ 110,305.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 141,365.00	\$ 110,305.00

County Assessor's Recommendation: Maps were provided. Land use was changed in the GIS mapping system but not in the TerraScan Property Record System prior to notice of valuation being sent out on June 1, 2013. Changes were corrected, see attached sheets. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$15,545 No Bldgs. Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Land claimed by the river should be addressed next year by the commissioners. Motion by Hutton, seconded by Bohling to lower the value due to the condition of the property after inspection and review by the Assessor. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013046 – HLG Farms II LLC, William E Hanigan – Parcel 640065546 – Sec 2-6-15, 574.24 Ac – All of Section E of River, Situs: 2-6-15 Sec, Nemaha County

	Protested Valuation	Requested Valuation
Land	\$ 697,015.00	\$ 418,473.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 697,015.00	\$ 418,473.00

County Assessor's Recommendation: Reviewed maps that were provided. Nemaha County uses deed acres not GIS acres. Attached is a copy of changes that were made to this parcel. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend: Land \$696,260 No Bldgs. Property will be reviewed on an annual basis due to the recapture of farm ground from the 2011 flood. Land claimed by the river should be addresses next year by the commissioners.

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

Protest Number 2013047 – Barbara Stramel – Parcel 640024076 – Sec 26-4-15 2.03 Ac Tr Comm @ SE Corn of SW ¼, W 204.88' to POB W 364.66' NEly 306.20' Ely 104.70' SEly 225.41' Sly 178.13' to POB

	Protested Valuation	Requested Valuation
Land	\$ 8,220.00	\$ 8,220.00
Buildings	\$ 66,845.00	\$ 62,570.00
Total	\$ 75,065.00	\$ 70,790.00

County Assessor's Recommendation: 7/19/13 Inspected the house with Ms. Stramel. Exterior & interior inspected. House had many problems. Recommend Land \$8,220 Bldg \$62,570 Total \$70,790.

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

Protest Number 2013048 – Elm Tree Farm Inc – Parcel 640056512 – Sec 6-4-16 197.56 Ac – All Sec 16 S of Missouri River (Lt 1-2 & Accr)

	Protested Valuation	Requested Valuation
Land	\$ 180,915.00	\$ 19,750.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 180,915.00	\$ 19,750.00



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County Assessor's Recommendation: I have attached our GIS land use map for the above parcel. The property record card has the following listed: Dry-31.99 ac Grass-17.74 ac Grass/timber-28.40 ac Waste-119.43 Total Acres: 197.56 The map provided from Elm Tree Farm Inc. did not show the dry ground area of 16.56 acres otherwise our maps were very similar. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend not change. Land \$180,915 No Bldgs.

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

Protest Number 2013049 – Elm Tree Farm Inc – Parcel 640054501 – Sec 15-4-16 119 Ac – Pt Lts 2-4 Lyng in S ½ SE ¼, SE ¼ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 238,235.00	\$ 210,000.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 238,235.00	\$ 210,000.00

County Assessor's Recommendation: I have attached the GIS Land use map on the above parcel. Record card as the following listed: Dry-100.55 ac Grass/timber-1.76 ac Waste-4.69 ac Total-119 acres. We do go by deed acres. Land is equalized with other land in the county based on the capability groups in the land classification groups provided by the Property Tax Administrator. Recommend no change. Land \$238,235 No Bldgs.

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

Protest Number 2013050 – James H Kite – Parcel 640078265 - Sec 31-5-15 38 Ac SE ¼ SW ¼ Ex 2 Ac Tract

	Protested Valuation	Requested Valuation
Land	\$ 87,905.00	\$ 65,375.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 87,905.00	\$ 65,375.00

County Assessor's Recommendation: Nebraska Revised Statute 77-1301 states: All real property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. I'm sorry to say no allowances are made due to natural occurrences, such as drought, flooding, or tornados. The land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment Administrator. Recommend no change. Land \$87,905 No Bldgs.

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

Protest Number 2013051 – Kite Life Estate/Evelyn Kite, James H Kite – Parcel 640059465 – Sec 31-5-15 120 AC NE ¼ SW ¼ W ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 309,365.00	\$ 265,000.00
Buildings	\$ 0.00	\$ 0.00



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Total	\$ 309,365.00	\$ 265,000.00
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County Assessor's Recommendation: Nebraska Revised Statute 77-1301 states: All real property in this state subjected to taxation shall be assessed as of January 1 at 12:01 a.m., which assessment shall be used as a basis of taxation until the next assessment. I'm sorry to say no allowances are made due to natural occurrences, such as drought, flooding, or tornados. The land is equalized with other land in the county based on soil types with in the land classification groups provided by the Property Assessment Administrator. Recommend no change. Land \$309,365 No Bldgs.

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

Protest Number 2013052 – Richard & Linda Moody – Parcel 640109688 – Sec 4-5-14 113.33 Ac S ½ NE ¼ Frl NE 1.4 NE ¼ Ex N 717.75' of E 237.55' of NE ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 287,590.00	\$ 224,535.00
Buildings	\$ 195,515.00	\$ 195,515.00
Total	\$ 483,105.00	\$ 420,050.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. There documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Protest Number 2013053 – Richard Moody – Parcel 640072690 – Sec 6-5-15 114 Ac – E ½ SE ¼, E ½ W ½ SE ¼ Ex 712.66 of West 1934' of S 366.74' in S ½ SE ¼

	Protested Valuation	Requested Valuation
Land	\$ 373,270.00	\$ 290,800.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 373,270.00	\$ 290,800.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. There documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Protest Number 2013054 – Richard & Linda Moody – Parcel 640096239 – Sec 27-6-14 25 Ac East 825' of the NW ¼ SW ¼



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	Protested Valuation	Requested Valuation
Land	\$ 73,630.00	\$ 65 305.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 73,630.00	\$ 65,305.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013055 – Richard & Linda Moody – Parcel 640030300 – Sec 33-6-14 198.30 Ac S 68 Ac of West ½ SW ¼ E ½ NW ¼ NW ¼, NW ¼ Ex S 389.16' of the W 40.77' & Lot 1

	Protested Valuation	Requested Valuation
Land	\$ 321,385.00	\$ 290,255.00
Buildings	\$ 15,950.00	\$ 15,950.00
Total	\$ 337,335.00	\$ 306,205.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend no change.

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

Protest Number 2013056 – Richard & Linda Moody – Parcel 640055877 – Sec 7-5-15 160 Ac NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 489,380.00	\$ 387,795.00
Buildings	\$ 24,605.00	\$ 24,605.00
Total	\$ 513,985.00	\$ 412,400.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



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Protest Number 2013057 – Richard & Linda Moody – Parcel 640063519 – Sec 27-6-14 125.83 Ac SW ¼ Ex E 825' of NE ¼ SW ¼ Ex Hwy

	Protested Valuation	Requested Valuation
Land	\$ 373,650.00	\$ 307,165.00
Buildings	\$ 500.00	\$ 0.00
Total	\$ 373,650.00	\$ 307,165.00

County Assessor's Recommendation: No sales were provided. Pursuant to Nebraska State Statute 77-5023 (copy attached) "Acceptable ranges are: (a) For agricultural land and horticultural land as defined in section 77-1359, sixty-nine to seventy-five percent of actual value". I have attached copies from the 2013 Opinions of the Property Tax Administrator, dated 4/5/13, and the Findings and Orders from the Nebraska Tax Equalization & Review Commission dated 5/7/13. These documents back up the market value of agricultural land at 74% in Nemaha County. Recommend 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. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Protest Number 2013058 – Caseys Retail Company – Parcel 640037941 – Calvert First Add to Auburn Blk 16 Lt 1, Lt 2 & Lt 3 Ex S 5'

	Protested Valuation	Requested Valuation
Land	\$ 20,300.00	\$ 20,300.00
Buildings	\$ 161,700.00	\$ 87,228.00
Total	\$ 182,000.00	\$ 107,528.00

County Assessor's Recommendation: Canopies do not fall under the trade fixture definition, meaning machinery and equipment regardless of the degree of attachment to real property, used directly in commercial, manufacturing or processing activities conducted on real property. (NE State Statute 77-105 attached.) Canopies are not needed to insure the pumping of gasoline. It is a fixture not a trade fixture. Gasoline storage tanks fall under the definition of real property (NE State Statute 77-103 attached.) Gasoline pumps are trade fixtures; they are used directly in the pumping of gasoline, and should be listed on personal property returns. Our property records indicate that the canopy is on real estate, no value is listed for gasoline storage tanks on real estate, and no gas pumps are listed on 2013 personal property return. There is a possibility the canopies have depreciated out of the recovery time. Storage tanks to be added in 2014. Recommend no change for 2013. Land \$20,300 Bldgs \$161,700 Total \$182,000.

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

Protest Number 2013059 – Dale Jacobson – Parcel 640078753 – Sec 7-4-16 27.13 Ac Sec 12-4-15 Sec 7-4-16 Tract 9

	Protested Valuation	Requested Valuation
Land	\$ 28,210.00	\$ 24,835.00
Buildings	\$ 32,285.00	\$ 32,285.00
Total	\$ 60,495.00	\$ 57,120.00

County Assessor's Recommendation: No sales were provided. The change that occurred brought all 1st acre home site in the county to be valued the same, which is at \$6,000. Recommend no change. Land \$24,835 Bldg \$32,285 Total \$60,495.



Nemaha Board of Equalization Minutes



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

Protest Number 2013060 – Luke Avery – Parcel 640094112 – Sec 34-4-13 10.15 AC – N 665’ of the S 1426’ of the W 665’

	Protested Valuation	Requested Valuation
Land	\$ 33,825.00	\$ 33,825.00
Buildings	\$ 118,315.00	\$ 88,000.00
Total	\$ 152,355.00	\$ 121,825.00

County Assessor’s Recommendation: 7/16/13 exterior & interior inspection made with Mrs. Deb Avery. No water or sewer to smaller house. Main house is in the middle of remodeling. This property was purchased on 4/8/13 for the amount of \$138,000. Recommend: Land \$33,825 Bldgs \$100,505 Total \$134,330.

Motion by Bohling, seconded by Hutton to lower the value due to the condition of the property after inspection and review by the Assessor. 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 2:07 p.m.

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 14th day of August, 2013.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on August 14, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 8, 2013. 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 11:39 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 Bohling, seconded by Hutton to approve the agenda as presented. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Motion by Bohling, seconded by Hutton to approve the July 24, 2012 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Smith presented the board with 2013 Notice of Board Valuation for Eric Hawley & Aron Hawley, correcting clerical error of valuation of land when 3.16 acres were split off to Aron & Jennifer Hawley. Motion by Hutton, seconded by Bohling to authorize Assessor Smith to send the Notice of Board Valuation Change to Eric Hawley & Aron Hawley, parcel 640029345. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented tax list correction #130801, parcel 640081959, Bucy Dental PC, personal property changing hands as of August 1, 2013. Motion by Bohling, seconded by Hutton to approve tax list correction for Bucy Dental PC in the amount of \$418.30, added tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Smith presented tax list correction #130802, parcel 64004744, Sunrise Broadcasting of Nebraska, previously omitted real estate was added back on the record, needs to remain removed. Motion by Bohling, seconded by Hutton to approve tax list correction for Sunrise Broadcasting of Nebraska in the amount of \$131.50, deducted tax. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 11:45 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization

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

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



August 28, 2013

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 August 28, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on August 22, 2013. 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 11:40 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: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the August 14, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented 557 Board Notices on parcels that will be mailed due to a clerical error, as the recalculation step was not processed correctly in the computer at the time a change was made to the record. Motion by Bohling, seconded by Hutton to authorize the assessor to mail the 557 Board Notices on the following parcels:

640063993	640062253	640048064	640032141	640055923	640048072
640063446	640054366	640051863	640050492	640028020	640057608
640030076	640054242	640047300	640025838	640032281	640112161
640066712	640072844	640049702	640046762	640028071	640057713
640049400	640029663	640051243	640065538	640061613	640071759
640049451	640062644	640022111	640050107	640061648	640054439
640053432	640046290	640046932	640058183	640053076	640048080
640055613	640022588	640054226	640074197	640052703	640043968
640023851	640052940	640054269	640032400	640063438	640043941
640055001	640050395	640027997	640025692	640024556	640057853
640059309	640050409	640062407	640050573	640057101	640031145
640059678	640050875	640058639	640021808	640055796	640055737
640029922	640052282	640058620	640098673	640046770	640052479
640023665	640051960	640063551	640021786	640046207	640032176
640028128	640027911	640026397	640053114	640063624	640053017



Nemaha Board of Equalization Minutes



640059163	640056903	640029094	640053122	640064191	640026370
640112285	640057047	640026362	640045642	640032788	640061699
640056970	640024041	640063454	640057063	640048552	640062032
640059252	640053998	640031072	640024505	640047351	640096166
640059708	640057764	640065198	640063292	640048927	640049680
640059236	640025781	640063462	640063322	640063276	640079040
640029728	640025803	640030599	640056849	640065201	640050441
640029558	640055303	640065864	640057187	640063357	640061931
640027989	640055281	640062059	640057195	640030009	640053068
640055850	640049508	640059023	640057179	640030041	640027393
640055893	640023134	640062156	640052657	640022030	640023797
640031544	640051103	640052789	640052711	640046185	640028268
640027490	640022901	640028926	640063411	640061028	640059104
640033237	640046347	640055133	640050093	640051227	640025579
640025099	640025293	640051952	640063608	640030823	640049672
640096212	640049435	640024157	640051448	640048595	640046886
640023304	640023355	640052312	640023681	640025188	640065961
640077838	640054161	640032087	640050468	640048617	640021956
640064124	640053947	640055036	640062830	640079709	640051588
640055834	640054056	640052304	640024742	640023533	640023819
640027458	640024173	640052428	640078303	640055044	640097375
640062288	640057845	640053963	640055141	640023916	640023878
640098533	640028683	640023371	640055168	640024122	640054978
640059643	640026516	640032168	640055257	640027385	640023940
640046355	640028748	640052363	640054153	640049141	640055060
640022006	640109712	640033296	640022197	640027296	640055095
640021360	640079784	640055117	640023908	640059449	640050298
640097413	640029647	640052320	640055249	640028594	640078516
640047408	640028470	640055125	640051375	640058469	640026907
640057438	640059287	640052355	640053742	640051898	640055230
640028551	640059031	640091229	640027423	640051936	640049419
640029574	640094511	640022936	640055915	640063179	640028640
640049052	640022618	640059082	640031137	640056156	640024009
640074308	640049834	640050085	640065759	640066046	640053203
640024068	640028101	640052681	640030971	640062180	640053041
640054188	640059139	640050050	640065821	640050271	640053033
640032753	640066194	640049559	640065686	640025102	640053238
640063683	640058175	640061788	640061214	640052231	640022367
640028667	640023789	640049397	640022782	640048544	640065783
640048536	640054919	640050255	640022146	640048579	640058973
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640056423	640030149	640065856	640062520	640024033	640057772
640027776	640097189	640065155	640062601	640054382	640028810
640051529	640055753	640060870	640046312	640072704	640031579



Nemaha Board of Equalization Minutes



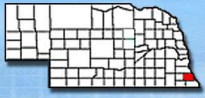
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640027938	640022170	640055354	640049109	640063632	640056393
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640051456	640026710	640059392	640048978	640023924	640062792
640031110	640029507	640028209	640052797	640048943	640054285
640059155	640063594	640059384	640027733	640049427	640091504
640054595	640051251	640053971	640059066	640049036	640027768
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640024491	640057578	640024130	640026443	640029604	640029531
640024513	640025927	640054080	640098339	640073433	640061923
640054358	640021581	640062199	640053165	640091482	640029450
640056776	640023398	640063578	640023118	640029744	640033199
640071767	640075126	640023258	640033318	640062687	640022596
640023991	640025633	640062857	640055184	640062873	640024378
640056792	640055400	640054277	640053157	640029841	640023223
640112277	640030378	640065775	640032230	640062806	640052193
640024084	640052673	640048889	640053882	640063098	640023460
640052347	640063330	640025110	640024459	640063160	640050743
640048587	640063373	640061958	640027946	640062784	640057543
640055443	640052738	640061907	640055729	640063101	
640096220	640049990	640031811	640024432	640062822	
640078265	640030300	640046444	640056873	640028896	
640023630	640109688	640055559	640056989	640021794	
640055451	640059201	640072437	640057071	640057586	
640064159	640028381	640066186	640024548	640029930	
640022502	640023746	640065740	640056164	640033253	

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 11:44 a.m..

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this day of , 2013.

Joyce Oakley



Nemaha Board of Equalization Minutes



County Clerk



Nemaha Board of Equalization Minutes



September 25, 2013

County of Nemaha, Nebraska
BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:30 a.m.

Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of August 28, 2013 meeting minutes

Public Hearing - Motor Vehicle Exemptions
Hearts United for Animals

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 September 25, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on September 19, 2013. 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 8:32 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: Bohling, aye; Hutton, aye; Wittmann, aye.

Motion by Hutton, seconded by Bohling to approve the August 28, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Chairman Wittmann opened the Public Hearing on Motor Vehicle Exemptions at 8:34 a.m. for Hearts United for Animals on a 2006 Ford Econoline van. Notice of public notice was published in the Nemaha County Herald on September 19, 2013. 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 Hearts United for Animals.

Chairman Wittmann closed the public hearing at 8:35 a.m.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption, Form 457 for Hearts United for Animals on a 2006 Ford Van. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.



Nemaha Board of Equalization Minutes



With no further business to come before the Board of Equalization motion by Bohling, seconded by Hutton to adjourn the meeting at 8:36 a.m. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Dennis Wittmann, Chairman
Board of Equalization

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

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



October 9, 2013

County of Nemaha, Nebraska

BOARD OF EQUALIZATION

Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

8:30 a.m. Call meeting to order by Chairman
Open Meeting Laws
Approval of Agenda
Approval of September 25, 2013 meeting minutes

Public Hearing - Motor Vehicle Exemptions

Tax List corrections
Personal Property

Real Estate

1. Karla Stanley – IOLL – accelerate mobile home

TERC Board

Property Protests

Other Business

1. Resolution 2013-40 setting the levies for the political subdivisions

Board of Equalization of the County of Nemaha, State of Nebraska met on October 9, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 3, 2013. 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 8:35 a.m. Roll call: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, Deputy County Clerk Diane Johnson and County Assessor Jana Smith.

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

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

Motion by Hutton, seconded by Bohling to approve the September 25, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Assessor Smith presented tax list correction #1310-01 Karla Stanley – IOLL – accelerate mobile home. Motion by Bohling, seconded by Hutton to approve tax list correction #1310-01 Karla Stanley reason for correction: acceleration of 2013 taxes mobile home being traded for new mobile home in the amount of \$64.02. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.



Nemaha Board of Equalization Minutes



Motion by Bohling, seconded by Hutton to adopt Resolution 2013-40 setting the 2013 levies for the political subdivisions. 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 8:44 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 23rd day of October, 2013.

Joyce Oakley, County Clerk



Nemaha Board of Equalization Minutes



October 23, 2013

County of Nemaha, Nebraska
BOARD OF EQUALIZATION
Commissioners Chambers

1824 N St Courthouse, Suite 201, Nemaha County Courthouse

Board of Equalization of the County of Nemaha, State of Nebraska met on October 23, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on October 17, 2013. 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. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley and Deputy County Assessor Mallory Lempka.

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

Motion by , seconded by to approve the agenda as presented.

Motion by , seconded by to approve the October 9, 2013 minutes as presented with no corrections.

With no further business to come before the Board of Equalization motion by , seconded by to adjourn the meeting at .

Dennis Wittmann
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 13th day of November, 2013.

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes





Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on November 13, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on November 7, 2013. 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 8:34 a.m. Present: Commissioner District 1 Bob Hutton, Commissioner District 2 Dennis Wittmann, Commissioner District 3 Marvin Bohling, County Clerk Joyce Oakley, County Treasurer Pat Holtzman and County Assessor Jana Smith.

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

Motion by 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 October 23, 2013 minutes as presented with no corrections. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to open the Public Hearing on Motor Vehicle Exemptions at 8:35 a.m. Roll call: Hutton, aye; Wittmann, aye; Bohling, aye. Notice of public hearing was published in the Nemaha County Herald on October 31, 2013. Chairman Wittmann opened the public hearing. Treasurer Holtzman presented an Application for Exemption from Motor Vehicle Tax from Evangelical Lutheran Good Samaritan Society Home Care of SE Nebraska on a 2012 Chevrolet 4 Door Sedan. 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.

Motion by Bohling, seconded by Hutton to close the public hearing at 8:36 a.m. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Motion by Bohling, seconded by Hutton to approve the Application on Motor Vehicle Tax Exemption application submitted by Evangelical Lutheran Good Samaritan Society Home Care of SE Nebraska on a 2012 Chevrolet 4 Door Sedan. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

Assessor Smith presented Tax List Correction 1311-01 for Bulldog Auto Parts, parcel 640113385, personal property changing hands as of November 1, 2013, added tax \$103.18. Motion by Bohling, seconded by Hutton to approve the Tax List Correction 1311-01 for Bulldog Auto Parts. 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 Wittmann to adjourn the meeting at 8:45 a.m. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Dennis Wittmann, Chairman
Board of Equalization

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



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on December 10, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on 2013. 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 8:36 a.m. Present: 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 Bohling, seconded by Hutton to approve the November 13, 2013 minutes as presented with no corrections. Roll call vote: Hutton, aye; Bohling, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1312-01, parcel 640008100, Sherrie R. Edstrand, letter from Dept. of Revenue denying 2013 Homestead exemption due to income qualifications, \$340.18 added tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Sherrie R. Edstrand in the amount of \$340.18 added tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

Assessor Smith presented tax list correction #1312-02, parcel 640098258, Beverly J. Gilbertson, sold mobile home to James O. Smith in 2012, acceleration of taxes, \$219.98 deducted tax. Motion by Bohling, seconded by Hutton to approve tax list correction for Beverly J. Gilbertson in the amount of \$ 219.98 deducted tax. Roll call vote: Wittmann, aye; Bohling, aye; Hutton, aye.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Wittmann to adjourn the meeting at 8:47 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann, Chairman
Board of Equalization

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

Joyce Oakley
County Clerk



Nemaha Board of Equalization Minutes



Board of Equalization of the County of Nemaha, State of Nebraska met on December 23, 2013 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on December 19, 2013. 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 8:35 a.m. Present: 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 Bohling, seconded by Hutton to approve the December 10, 2013 minutes as presented with no corrections. Roll call vote: Bohling, aye; Wittmann, aye; Hutton, aye.

Assessor Smith presented the following tax list corrections:

#1312-03, parcel 640003931, Ronald & Janet Eickhoff, homestead credit was applied to the wrong property. Motion by Bohling, seconded by Hutton to approve tax list correction for Ronald & Janet Eickhoff in the amount of \$1,166.26 deducted tax. Roll call vote: Wittmann, aye; Hutton, aye; Bohling, aye.

#1312-04, parcel 640003508, Ronald & Janet Eickhoff, homestead credit was applied to the wrong property. Motion by Hutton, seconded by Bohling to approve tax list correction for Ronald & Janet Eickhoff in the amount of \$470.16 added tax. Roll call vote: Bohling, aye; Hutton, aye; Wittmann, aye.

#1312-5, parcel 640113385, Bulldog Auto Parts, personal property was accelerated previously on November 1, 2013. Motion by Bohling, seconded by Hutton to approve tax list correction for Bulldog Auto Parts in the amount of \$101.80 deducted tax. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Jana Smith, County Assessor discussed with the Board her attendance at Tax Equalization and Review Commission (TERC) hearing that was held on December 16, 2013 on the protest filed by Mark Caspers for his 2012 protest filed with the TERC board. Mark Caspers was also present and asked the board to settle on his 2012 protest filed with the TERC board. No official action was taken by the board on Caspers' request.

With no further business to come before the Board of Equalization motion by Hutton, seconded by Bohling to adjourn the meeting at 9:02 a.m. Roll call vote: Hutton, aye; Wittmann, aye; Bohling, aye.

Dennis Wittmann, Chairman
Board of Equalization

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