



# Merrick Board of Equalization Minutes



## **January 15, 2014**

The Merrick County Board of Equalization met Wednesday, January 15, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Weller, and Wiegert present. Jefferson was absent.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Helgoth, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Graves, second Hahn to approve the minutes as published for December 23, 2013. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:02 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **January 28, 2014**

The Merrick County Board of Equalization met Tuesday, January 28, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Helgoth to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Graves led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Hahn to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Graves to approve the minutes as published for January 15, 2013. Roll Call: Ayes: Graves, Helgoth, Kucera, Hahn, Weller, and Wiegert. Nays: None. Abstain: Jefferson.

**Vehicle Exemption:** An Application for Exemption was presented for approval for the Heartland Evangelical Free Church for a 2007 Chevrolet Van. Moved Hahn, second Jefferson to approve and have the Chairman sign the Application for Exemption for the Heartland Evangelical Free Church for a 2007 Chevrolet Van. Roll Call: All Ayes.

**Vehicle Exemption:** An Application for Exemption was presented for approval for the Central City Baptist Church for a 1996 Chevrolet Bus. Moved Jefferson, second Graves to approve and have the Chairman sign the Application for Exemption for the Central City Baptist Church for a 1996 Chevrolet Bus. Roll Call: All Ayes.

**Permissive Exemptions:** Assessor Placke made her report to the Board on the permissive exemptions. Kucera wants to discuss the Merrick Foundation renting out space to an insurance company. Moved Kucera, second Graves to review the permissive exemption for the Merrick Foundation application and set a hearing for Tuesday, February 25, 2014. Roll Call: Ayes: Hahn, Kucera, Jefferson, Helgoth, Graves, and Wiegert. Nays: Weller.

**Adjourn:** Moved Weller, second Graves to adjourn at 9:15 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **February 11, 2014**

The Merrick County Board of Equalization met Tuesday, February 11, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Jefferson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Hahn, second Kucera to approve the minutes as published for January 28, 2014. Roll Call: All Ayes.

**Set hearing:** Moved Kucera, second Graves to approve the permissive exemption hearing for Palmer Bible Fellowship and Merrick Foundation on Tuesday, February 25, 2014 at 9:00 a.m. Roll Call: All Ayes.

**Taxation of accretion ground:** Assessor Placke said that taxes on accretion ground are figured like all other taxes. Placke said there are different categories in farmland and she would like at some point get to that with accretion because there is a lot of difference in usage. Some accretion was being assessed and some was not. They cannot categorize accretion as deeded and non deeded and sales are indicating higher than \$600.00. Sales show around \$1,100.00. Mike Reeves said they are taxing 48 miles of river based on one sale and now the whole County is being reevaluated for something that God made. This ground has no value to the farmer and no way for the farmer to recoup the cost. Placke said that all values have to be set by March 18. Placke told the Board that they have no jurisdiction on boundary issues

**Adjourn:** Moved Graves, second Hahn to adjourn at 9:26 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **February 25, 2014**

The Merrick County Board of Equalization met Tuesday, February 25, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, and Wiegert present. Weller was absent. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Helgoth to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Helgoth led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Hahn to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Jefferson, second Graves to approve the minutes as published for February 11, 2014. Roll Call: All Ayes.

**Hearing:** Moved Kucera, second Hahn to open the hearing for the permissive exemption for Palmer Bible Fellowship and Merrick Foundation. Roll Call: All Ayes. Assessor Placke stated that this was a new application for the Palmer Bible Fellowship. They have purchased another building and are fixing it to be used for religious purposes. She recommends approval of this exemption. Moved Graves, second Hahn to approve the permissive exemption for the Palmer Bible Fellowship. Roll Call: All Ayes. Assessor Placke said that she had sent notices out to the Palmer Bible Fellowship and the Merrick Foundation and this hearing was also published in both newspapers. Placke questioned a year ago whether all of the building was being used for educational purposes. She is reviewing for tax exempt purposes and as far as she knows part of the building is being used by the insurance company. Moved Hahn, second Jefferson to leave the Merrick Foundation at 100% exemption. Placke said that she estimated that they are only using 29% for education. Roll Call: Ayes: Hahn and Jefferson. Nays: Graves, Helgoth, Kucera, and Wiegert. Moved Graves, second Helgoth to continue this until the next meeting on March 11, 2014. Roll Call: Ayes: Jefferson, Kucera, Helgoth, Graves, and Wiegert. Nays: Hahn. Moved Helgoth, second Jefferson to come out of the hearing at 9:11 a.m. Roll Call: All Ayes.

**Adjourn:** Moved Jefferson, second Graves to adjourn at 9:11 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **March 11, 2014**

The Merrick County Board of Equalization met Tuesday, March 11, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Kucera to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Jefferson led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Jefferson, second Hahn to approve the minutes as published for February 25, 2014. Roll Call: All Ayes.

**Hearing:** Moved Weller, second Graves to open the hearing for the Application for Exemption for Boy Scout Troop #102 for a 2000 United Trailer at 9:02 a.m. Roll Call: All Ayes. Moved Weller, second Graves to go out of the hearing at 9:02 a.m. Roll Call: All Ayes. Moved Hahn, second Jefferson to approve the Application for Exemption for Boy Scout Troop #102 for a 2000 United Trailer. Roll Call: All Ayes.

**Permissive Exemption for the Merrick Foundation:** Assessor Placke said the question is does the Merrick Foundation meet guide lines to be exempt. Chuck Griffith said Safety Net will be concluding their incubation next month. The Merrick Foundation will be advertising for a new business for their incubator. The Merrick Foundation hopes to benefit new businesses in town. There is some education use but not a lot in that part of the building. The rent that is collected goes back into the foundation. Moved Jefferson, second Hahn to approve the permissive exemption for the Merrick Foundation. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Weller to adjourn at 9:05 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **March 25, 2014**

The Merrick County Board of Equalization met Tuesday, March 25, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Kucera led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Jefferson, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

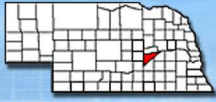
**Minutes:** Moved Graves, second Kucera to approve the minutes as published for March 11, 2014. Roll Call: All Ayes.

**Tax Correction:** Assessor Placke presented tax correction #3668 for Edsel & Carolee Matousek for a pivot that was double taxed. Moved Weller, second Helgoth to approve tax correction #3668 for Edsel & Carolee Matousek for a pivot that was double taxed. Roll Call: All Ayes.

**Adjourn:** Moved Hahn, second Kucera to adjourn at 9:03 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **April 8, 2014**

The Merrick County Board of Equalization met Tuesday, April 8, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Hahn led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Jefferson to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Graves, second Kucera to approve the minutes as published for March 25, 2014. Roll Call: All Ayes.

**Vehicle Exemption:** An Application for Exemption for Covenant Cedars Bible Camp was presented for approval by the Board for a 1998 Chevrolet Pickup, 1994 Ford Sport Van, 2004 Ford Sport Van, 2000 Ford Econoline Wagon, 1998 Dodge Pickup, 2005, GMC Crew Pickup, 2007 homemade utility trailer, 1990 manufactured utility trailer, 1980 H&H utility trailer, and a 1983 GMC Dump Truck. Moved Hahn, second Jefferson to approve the Application for Exemption for Covenant Cedars Bible Camp for a 1998 Chevrolet Pickup, 1994 Ford Sport Van, 2004 Ford Sport Van, 2000 Ford Econoline Wagon, 1998 Dodge Pickup, 2005, GMC Crew Pickup, 2007 homemade utility trailer, 1990 manufactured utility trailer, 1980 H&H utility trailer, and a 1983 GMC Dump Truck. Roll Call: All Ayes.

**Tax Corrections:** Assessor Placke presented tax correction #3669 for Bernard O'Hern for a correction due to erroneously receiving homestead exemption and tax correction #3670 for Myers Custom Interiors because the business is being sold and the taxes need to be accelerated. Move Weller, second Graves to approve tax correction #3669 for Bernard O'Hern for a correction due to erroneously receiving homestead exemption and tax correction #3670 for Myers Custom Interiors because the business is being sold and the taxes need to be accelerated. Roll Call: All Ayes.

**Adjourn:** Moved Graves, second Jefferson to adjourn at 9:06 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **April 22, 2014**

The Merrick County Board of Equalization met Tuesday, April 22, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Hahn to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Graves led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Weller, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Jefferson, second Graves to approve the minutes as published for April 8, 2014. Roll Call: All Ayes.

**Tax Corrections:** Assessor Placke presented tax correction #3671 for Canon Financial Services Inc. to correct a clerical error her office made. Moved Weller, second Hahn to approve tax correction #3671 for Canon Financial Services Inc. to correct a clerical error. Roll Call: All Ayes.

**Adjourn:** Moved Graves, second Jefferson to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **May 12, 2014**

The Merrick County Board of Equalization met Monday, May 12, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Hahn to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Hahn, second Kucera to approve the minutes as published for April 22, 2014. Roll Call: All Ayes.

**Tax Corrections:** Assessor Placke presented tax correction #3672 for MacQuarie Equipment Finance for equipment erroneously assessed in Hall County. Moved Jefferson, second Kucera to approve tax correction #3672 for MacQuarie Equipment Finance for equipment erroneously assessed in Hall County. Roll Call: All Ayes.

**Adjourn:** Moved Graves, second Jefferson to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **May 27, 2014**

The Merrick County Board of Equalization met Tuesday, May 27, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Weller, second Jefferson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Helgoth led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Jefferson, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Hahn to approve the minutes as published for May 12, 2014. Roll Call: All Ayes.

**Changes to value:** Assessor Placke presented changes of value that need Board approval to be changed. The changes were because her office did not process them completely and it was not caught in time. There also was an improvement made without a building permit. Moved Hahn, second Jefferson to approve the value changes to the 2014 abstract. Roll Call: All Ayes.

**Tax protest hearing dates:** Dates to hear tax protests and set final valuations needed to be set by the Board. Thursday, June 26, 2014 starting at 9:00 a.m., Wednesday, July 2, 2014 starting at 4:00 p.m. and only if needed, Tuesday, July 8<sup>th</sup>, 2014 at 1:30 if needed. Final hearing to set the final valuations at 1:30 p.m. on Monday, July 22, 2014. Moved Graves, second Kucera to set the hearing and final hearing as follows: Thursday, June 26, 2014 starting at 9:00 a.m., Wednesday, July 2, 2014 starting at 4:00 p.m. and only if needed, Tuesday, July 8<sup>th</sup>, 2014 at 1:30 if needed. Final hearing to set the final valuations at 1:30 p.m. on Tuesday, July 22, 2014. Roll Call: All Ayes.

**Adjourn:** Moved Graves, second Kucera to adjourn at 9:15 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **June 10, 2014**

The Merrick County Board of Equalization met Tuesday, June 10, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Jefferson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Jefferson led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Hahn, second Jefferson to approve the minutes as published for May 27, 2014. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:03 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **June 24, 2014**

The Merrick County Board of Equalization met Tuesday, June 24, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Kucera led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Jefferson to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Hahn, second Kucera to approve the minutes as published for June 10, 2014. Roll Call: All Ayes.

**Vehicle Exemption:** An Application for Exemption from Nebraska Christian Schools was presented for a 1998 GMC Suburban, 1999 Dodge Sport Van, 1996 GMC Pickup, 2007 Chevrolet Sport Van, 2008 Chevrolet Sport Van, 1987 Blue Bird Bus, 196 Chevrolet Cutaway Van, 2002 Chevrolet Express Cutaway Van, and a 1997 MCI Bus. Moved Graves, second Kucera to approve the vehicle exemption for a 1998 GMC Suburban, 1999 Dodge Sport Van, 1996 GMC Pickup, 2007 Chevrolet Sport Van, 2008 Chevrolet Sport Van, 1987 Blue Bird Bus, 196 Chevrolet Cutaway Van, 2002 Chevrolet Express Cutaway Van, and a 1997 MCI Bus. Roll Call: All Ayes.

**Tax corrections:** Assessor Placke presented tax corrections #3673 & #3674 on personal property #1234 and tax corrections #3675 & #3676 on personal property #1280 for Nebraska Link LLC because they filed an amended return per NE Regulations 20.003 for tax year 2012-2013. Moved Weller, second Jefferson to approve tax corrections #3673 & #3674 on personal property #1234 and tax corrections #3675 & #3676 on personal property #1280 for Nebraska Link LLC because they filed an amended return per NE Regulations 20.003 for tax year 2012-2013. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:07 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## June 26, 2014

The Merrick County Board of Equalization met Thursday, June 26, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. Deputy County Attorney Kunz was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Jefferson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Hahn led the Pledge of Allegiance to the Flag.

The County Clerk's recording is the official record of the Board of Equalization Tax Protest hearings.

**Agenda:** Moved Jefferson, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

**Tax Protests:** Arline Baird, came before the Board for parcel #3935 and said that this was just informational. The dryland is all grass, because it has not been farmed. Brian and Amy Buhlke, parcel 1964.02, said they have had their home appraised two times now and it was appraised for \$550,000.00 which is less than what the Assessor has it assessed at. It sits on 1.22 acres and they are still putting on siding, brick, & doing some electrical on the back of the house. Buhlke said he would hope that when they are done his home would be worth a lot more but doesn't understand how it can be assessed so high but appraised lower. He would like the Board to reconsider the valuation. Miles McGinnis, parcel 3321, gave pictures of the inside of his home to the Board that were taken before he came to the meeting. McGinnis paid \$38,000.00 and now it is assessed at \$155,000.00 the only addition to the house is an oversized garage package. He has an appointment with the Assessor tomorrow to look at it. The house just has temporary walls up for four bedrooms and kitchen. He is disputing the improvements to the value of the home now. Art Moeller, parcel #4740, said this ground is sand and gravel. The top soil was removed years ago when a former owner leveled it. This ground yields approximately 123.9 bushels and is valued more than ground that yields 138.60 bushels. The yields on this ground is always low because of the soil. Moeller presented the Board with figures showing his other ground and what the yields from them are and the assessed value of each one. Moeller showed the Board that he has 60 acres that is assessed at \$222,640.00 and yields approximately 138.60 bushels, another piece assessed at \$681,870.00 and yields about 157.50 bushels, another 80 acres assessed at \$350,355.00 and yields about 158.20 bushels. So this parcel is 80 acres and yields about 123.90 bushels and is assessed at \$300,965.00. This parcel is assessed too high for the yield. Karen Emerson said they live in Beatrice and there have been no improvements to this property at lot Lot 7 Bucktail Lake since they purchased it in 2012 for \$66,000.00. They have cleaned up the landscape and painted the inside. It is a double wide set on a foundation and they put a roof over it and siding on it and there is no heat. She feels the sale should be a good reference point. She is disputing the value of the structure. This structure is not comparable to other structures at Bucktail Lake. They are next to Rod Pollard, they do have their own septic system but there is one well for three lots. They plan to tear down this down and build a permanent home in ten years. She feels that the assessed value should be \$66,000.00 which is what they paid for it. **Protests read into record:** Lance Hermansen, parcel #3520.10, Richard Ahlschwede parcel #2518, Chad and Staci Lemburg, parcel #599, Harold Zmek, parcel #5382, Tom and Julie Janky, parcel #5178, John Hiser, parcel #5828, Robert and Bessie Rubaha, parcel #2013, David Ferris, parcel #3732, Cornhusker Swine Inc. c/o Scott Schelkopf, parcel #772.29, John Prosocki, parcel #917, Allen Freeman, ID#GJ223736, Donald Grim, parcel #1911.01, and Kris Erickson, parcel #1507 and #1508.

Move Kucera, second Jefferson to recess at 10:05 a.m. till Wednesday, July 2, 2014 at 4:00 p.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk

## July 2, 2014

Moved Kucera, second Graves to reconvene at 4:00 p.m. Roll Call: All Ayes.

Graves led the Pledge of Allegiance to the Flag.

The County Clerk's recording is the official record of the Board of Equalization Tax Protest hearings.

**Agenda:** Clerk Wichmann told the Board there was a typo beside the words read into record that the time and date that were there should not be and Frances Ballou had withdrawn her protest and James Vanderheiden was not going to be present for his protest. Moved Jefferson, second Graves to approve the agenda with the corrections. Roll Call: All Ayes.

**Tax Protests:** Jay (Joseph) Wemhoff said parcel #799.25 is a cabin on Bucktail Lake. The house has not had anything done to it for twelve years. Donald Miller said parcel #4767 has an increase of 118% since 2009. Parcel #5243 according



# Merrick Board of Equalization Minutes



to his figures is \$4,967.00 an acre and parcel #4296 has wetland reserve land on it. Janis Shultz said she was contesting parcel #4726 in section 29. This is 81 acres and it has a light line right through the middle, short rows because of the Warm Slough, and irrigation does not run through. Assessor Placke told Shultz land is assessed based on sales not productivity, but it used to be. On parcel #4367, there is 13.8 acres of certified farm ground that is alkali and not a good crop and 143 acres grass that has a lot of alkali and so grass is not that good. Parcel #4784 is 14 acres and it has a lot of gravel and is hard to irrigate. The rows have to run west to east and you do not get optimal rent for this kind of ground. Richard Fredrick said he does not own the well on parcel #5841. It has water holes so those spots do not produce crops. He cash rents this and charges his renter for dry land. Lawrence Dohmen said on parcel 13 there are 15 acres of certified wetlands. They have raised one crop since they purchased it in 2005. Rod Pollard said on parcel #779.18 there has been no change in the home since they built it eleven years ago. Last sale on the lake was two years ago for \$65,000.00. On parcel #941.00 there is just a shed. Dale Burch said parcel #779.04 is a home on Bucktail Lake south of Clarks. From 2008 to 2014 the value has went from \$215,650.00 to \$321,120.00. That is around \$105,000.00 over that time. There has been one small improvement of a bathroom. His valuation is higher than any other property at the lake except for one. They have approximately 3,600 square feet. Gary Rosacker, for Linda Rosacker said that parcel #4533 is 25% cottonwood trees and the rest is grass to feed his wife's horses. R Triangle/Mike Reeves said he does not plan on selling parcel #1493 or parcel #1492. Reeves read the definition of accretion to the Board. Reeves said that he was upset and he doesn't get upset easily. The definition of accretion is why Hamilton and other counties in Nebraska and across the nation have chosen not to proceed with taxation of accretion lands based on the thread of the river. He said he understands the County needs money but tax the land. He will support the new fire station and the schools. The definition clearly states firm ground or deposit. He strongly encourages the Board to redraw the accretion land boundaries to contain on the firm ground or deposits that are attached to existing property for taxation purposes. He is not against taxes, just unjust taxes and the Bureau of Reclamation owns the river. Nathan Musgrave said parcel #4085 is on 19 acres by Archer. They bought the ground for \$30,000.00 and the county has it valued at \$60,000.00 but a large chunk of the ground is creek. The house is valued at \$165,000.00 and they built that themselves. In order to get a loan the bank got and appraisal that valued the house at \$143,000.00. The home has 1780 square feet and 1 1/2 stories. Another house sold last month in Archer for \$140,000.00 that was landscaped and finished. Musgraves said that Jim Graves surveyed the parcel and then Mike Meyer came in and Meyer understood FEMA differently than Graves. They have not been able to finish the home because of taxes and the FEMA burden. Raymond Hebda said parcel #155 is not an acreage it is his home and his business. His neighbor has put dirt in the ditches in three areas that stops the flow of water and it backs up in his field. If the neighbor wants driveways, culverts need to be put in. Eric Collazo has parcels #2139.01 and #2142.01 and said that Hamilton County has their home on Bush Island and Hamilton County has been contacted to correct the problem. The boundaries have changed so he wanted to know if he needed to get another deed or what he needed to do. Protests read into record: Jerome Paczosa, parcels #73, #37, #80 and #80.01, Bryan Foxhoven, parcel #881.01, John Prettyman, parcel #3345, Don Lewis, parcel #1410, Hooker Brothers Construction parcels #5038 and #5501, Kent Carlson, parcel #2502, Robert Murray Revocable Trust, parcel #4315, James Vanderheiden, parcel #1580.12, Darby Greenway, parcel #6013, Darby Greenway/Deb Demuth, parcel #6006, Robert Dubas, parcel #5586, Gerald Dittmer, parcel #1461, Stewart Auto/Mark Carlson, parcel #2735, Rudolph Kruse Jr, parcel #5139, and Stephen Letts, parcel #768.22.

Recess: Moved Kucera, second Graves to recess at 7:10 p.m. until 1:30 p.m. on Tuesday, July 22, 2014. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk

**July 22, 2014**

Moved Kucera, second Graves to reconvene at 1:30 p.m. Roll Call: All Ayes.

Assessor Placke read all the property valuation protest recommendations to the board. Protest 20140030 for Richard Fredrick for parcel# 5841 was discussed. Weller said he would like to see .17 acres at 2A1 dropped to 3A1 and decrease the value and 8.99 acres at 3A dropped to 4A and decrease the value for a reduction of \$7,070.00 off land value. Moved Weller, second Graves to a spot adjustment for Protest 20140030 for Richard Fredrick for parcel# 5841. Roll Call: All Ayes. Protest 2014001919, for Kris Erickson for parcel#1507, protest 20140031 for Kris Erickson for parcel #1508, protest 20140049 for R Triangle LLC for parcel #1493, protest 20140050 for R Triangle LLC for parcel #1492, and protest 20140053 for Gerald Dittmer for parcel #1461 were set aside for further discussion by the Board because of accretion. Graves had some concerns on the valuation of accretion. Assessor Placke said they are valuating in between the banks of the river all the same down the line. Graves feels there should be two different values for accretion. When



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asked what they are assessing recreation at, Placke said there is no classification for it. Placke said that if the Board wants to change the values on accretion they can appeal to TERC but she will not support the Board.

## Final Property Valuation Protest Decisions for 2014

#20140001 Lance & Scherry G. Hermansen parcel 3520.1 Assessor Recommendation: Reduce due to condition supported by appraisal and sale. Board Decision: Reduce value based on Assessor's recommendation.

#20140002 Arline Baird parcel 3935 Assessor Recommendation: Update land use & value accordingly. Board's decision: Reduce value based on Assessor's recommendation.

#20140003 Brian & Amy Buhlke parcel 164.02 Assessor Recommendation: Corrected square footage to match appraisal. Reduced quality & added 5% function due incomplete exterior. Board's Decision: Reduce value based on Assessor's recommendation.

#20140004 Richard A. Ahlschwede parcel 2518 Assessor Recommendation: Reduce value supported by the sale & condition. Board's decision: Reduce value based on Assessor's recommendation.

#20140005 Karen & Larry Emerson parcel 779.17 Assessor Recommendation: Reduce due to condition value supported by the sale. Board's decision: Reduce value based on Assessor's recommendation.

#20140006 Miles McGinnis parcel 3321 Assessor Recommendation: Reduce value based upon incomplete interior & not functional. Board's decision: Reduce value based on Assessor's recommendation.

#20140007 Chad & Staci Lemburg parcel 599 Assessor's Recommendation: Increase value due a change in square footage from garage to livable area. Board's decision: Increase value based upon Assessor's recommendation.

#20140008 Darlene Wemhoff parcel 779.25 Added basement square footage & reduced value due to condition & quality. Board's recommendation: Reduce value based on Assessor's recommendation.

#20140009 Donald E. Grim parcel 1911.01 Assessor's Recommendation: No change. Mobile home value didn't go up for 2014. Not farmland valued as improved acreage.

#20140010 Harold Zmek parcel 5382 Assessor's Recommendation: Update land use for irrigated grass & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140011 Arthur Moeller parcel 4740 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.

#20140012 Tom & Julie Janky parcel 5178 Assessor's Recommendation: Update land use for grass & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140013 John Hiser parcel 5828 Assessor's Recommendation: No change. Valued as improved acreage.

#20140014 Robert F. Rubaha & Bessie K. Rubaha parcel 2013 Assessor's Recommendation: Updated land use & valued accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140015 David R. Ferris parcel 3732 Assessor's Recommendation: Update land use – dry – grass & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.

#20140016 Cornhusker Swine Inc. C/O Scott Schlkopf parcel 772.29 Assessor's Recommendation: Reduce value due to condition. Board's decision: Reduce value based upon Assessor's recommendation.

#20140017 Jerome Paczosa parcel 73 Assessor's Recommendation: Updated land use for CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.



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- #20140018 Jerome Paczosa parcel 37 Assessor's Recommendation: Update land use for CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140019 Kris Erickson parcel 1507 Assessor's Recommendation: No change. Value according to the market. Board's decision: After review by the Board of equalization, no change.
- #20140020 John E. Proski parcel 917 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon Assessor's recommendation.
- #20140021 Donald C. Miller parcel 4767 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140022 Donald C. Miller parcel 4296 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140023 Donald C. Miller parcel 5243 Assessor's Recommendation: No change. Value according to the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140024 Allen Freeman parcel 8252 Assessor's Recommendation: No change. Value according to the sale. Board's decision: No change based upon the Assessor's recommendation.
- #20140025 Janis Shultz parcel 4726 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140026 Janis Shultz parcel 4367 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140027 Janis Shultz parcel 4784 Assessor's Recommendation: No change. Value support by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140028 John Prettyman parcel 3345 Assessor's Recommendation: Reduce value for equalization. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140029 Bryan C. Foxhoven parcel 881.01 Assessor's Recommendation: Reduce value based on the sale. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140030 Richard Fredrick parcel 5841 Assessor's Recommendation: No change supported by the market. Board's decision: After review by the Board of Equalization, change as indicated: .17 acres 2A1 drop to 3A1 decrease value; 8.99 acres 3A drop to 4A decrease value.
- #20140031 Kris Erickson parcel 1508 Assessor's Recommendation: No change. Value supported by the market. Board's decision: After review by the Board of Equalization, no change.
- #20140032 Donald Lewis parcel 1410 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No changed based upon Assessor's recommendation.
- #20140033 Rod & Loretta Pollard parcel 779.18 Assessor's Recommendation: Reduce living space in basement & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140034 Loretta Pollard parcel 941 Assessor's Recommendation: Reduce quality & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140035 Frances Ballou parcel 4805 Protest was withdrawn per the protestor's request.



# Merrick Board of Equalization Minutes



- #20140036 Hooker Brothers Const. Co. parcel 5038 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140037 Hooker Brothers Const. Co. parcel 5501 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140038 Kent A. Carlson parcel 2502 Assessor's Recommendation: Reduce value due to condition. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140039 Lawrence A. & Wilma Jean Dohmen parcel 13 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140040 Jerome Paczosa parcel 80 Assessor's Recommendation: Change 9.53 to CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140041 Jerome Paczosa parcel 80.01 Assessor's Recommendation: Change 7.38 to CRP & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140042 Dale & Claudia Burch parcel 779.04 Assessor's Recommendation: Corrected square footage increased depreciation. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140043 Rudolph L. Kruse Jr. parcel 5139 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140044 James Vanderheiden parcel 1580.12 Assessor's Recommendation: Corrected square footage. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140045 Robert J. Murray Rev. Trust parcel 4315 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon the Assessor's recommendation.
- #20140046 Darby S. Greenway/Deborah A. Demuth parcel 6013 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.
- #20140047 Darby S. Greenway/Deborah A. Demuth parcel 6006 Assessor's Recommendation: Remove home site change to farm site & value accordingly. Review 2015. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140048 Linda Rosacker parcel 4533 Assessor's Recommendation: Adjust land use & value accordingly. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140049 R Triangle LLC parcel 1493 Assessor's Recommendation: Change cabin value to #1492. Land value supported by the market & remove farm site. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140050 R Triangle LLC parcel 1492 Assessor's Recommendation: Move cabin value from 1493 to this parcel add cabin site. Increase value of cabin due to adding to existing structure without building permit. Board's recommendation: Increase value based upon Assessor's recommendation.
- #20140051 Nathan Musgrave parcel 4085 Assessor's Recommendation: Removed basement value (crawl space) only. Board's decision: Reduced value based upon Assessor's recommendation.
- #20140052 Robert D. Dubas Rev. Trust parcel 5586 Assessor's Recommendation: Reduce value of improvements due to condition. Review for 2015. Board's decision: Reduce value based upon Assessor's recommendation.
- #20140053 Gerald W. Dittmer parcel 1461 Assessor's Recommendation: No change. Value supported by the market. Board's decision: After review by the Board of Equalization, no change.



# Merrick Board of Equalization Minutes



#20140054 Raymond Hebda parcel 155 Assessor's Recommendation: No change. Value supported by the market. Board's decision: No change based upon Assessor's recommendation.

#20140055 Stewart Auto Sales/Mark Carlson parcel 2735 Assessor's Recommendation: Reduce value due to condition. No utilities. Board's decision: Reduce value based upon Assessor's recommendation.

#20140056 Eric Collazo parcel 2139.01 Assessor's Recommendation: No change. Board of Equalization lacks jurisdiction over boundary issues. Concerns will be addressed for 2015 based on a Hamilton County Survey. Board's decision: No change based upon Assessor's recommendation.

#20140057 Eric Collazo parcel 2142.01 Assessor's Recommendation: No change. Board of Equalization lacks jurisdiction over boundary issues. Concerns will be addressed for 2015 based on a Hamilton County Survey. Board's decision: No change based upon Assessor's recommendation.

#20140058 Stephen M. Letts parcel 768.22 Assessor's Recommendation: Reduce value of garage due to condition. Board's decision: Reduce value based upon Assessor's recommendation.

Moved Weller, second Jefferson to approve the property valuation recommendations from the Assessor, then Weller and Jefferson both amended their motion to approve the property valuation recommendations from the Assessor on all protests except Protest 2014001919, for Kris Erickson for parcel#1507, protest 20140031 for Kris Erickson for parcel #1508, protest 20140049 for R Triangle LLC for parcel #1493, protest 20140050 for R Triangle LLC for parcel #1492, and protest 20140053 for Gerald Dittmer for parcel #1461. Roll Call: All Ayes. Moved Weller, second Jefferson to accept the recommendation of the Assessor on the protests that had to do with accretion: Protest 2014001919, for Kris Erickson for parcel#1507, protest 20140031 for Kris Erickson for parcel #1508, protest 20140049 for R Triangle LLC for parcel #1493, protest 20140050 for R Triangle LLC for parcel #1492, and protest 20140053 for Gerald Dittmer for parcel #1461. Roll Call: Ayes: Helgoth, Jefferson, Weller, Wiegert. Nays: Graves and Kucera. Abstain: Hahn.

Adjourn: Moved Weller, second Kucera to adjourn at 4:00 p.m. Roll Call: All Ayes.



# Merrick Board of Equalization Minutes



## **July 8, 2014**

The Merrick County Board of Equalization met Tuesday, July 8, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Kucera to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Hahn to approve the minutes as published for June 24, 2014. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:03 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



**July 22, 2014**

The Merrick County Board of Equalization met Tuesday, July 22, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Hahn to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Helgoth led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Weller, second Kucera to approve the minutes from July 8, 2014 as published. Roll Call: All Ayes.

**Assessor certification:** The Assessor certified on July 7, 2014 that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the Assessor's Office in electronic or paper form.

**Homestead exemption extension:** Dennis Bjornsen wrote to the Board asking for an extension for filing an Application for Homestead Exemption. He was seven days late in filing per the Assessor. Moved Graves, second Jefferson to approve the extension for Dennis Bjornsen to file an Application for Homestead Exemption. Roll Call: All Ayes.

**Cemetery real property:** The Assessor had given a copy of her review of all cemetery real property.

**Assessor's 2014 Plan of Assessment:** The Assessor's 2014 Plan of Assessment for Merrick County for 2015, 2016, 2017 was given to the Board.

**Tax correction:** Tax correction #3677 for Karen & Terry Kelly for a mobile home that had been moved to Chapman was presented and the taxes need to be accelerated. Moved Hahn, second Graves to approve tax correction #3677 for Karen & Terry Kelly for a mobile home that had been moved to Chapman and to accelerate the taxes. Roll Call: All Ayes.

**Value changes:** Assessor needs the Board's approval for changes to values made after March 19, 2014 for parcel #8202 because the mobile home is gone and so the value went from 42,885.00 TO \$0.00, parcel #1413 the mobile home is gone and the home site was changed to grass. The value was \$570,665.00 and now is \$555,490.00, and parcel #1932.03 for a clerical error for 20 plus acres too many. The value was \$123,735.00 and now is \$40,355.00. Moved Kucera, second Helgoth to approve changes to values made after March 19, 2014 for parcel #8202 because the mobile home is gone and so the value went from 42,885.00 TO \$0.00, parcel #1413 the mobile home is gone and the home site was changed to grass. The value was \$570,665.00 and now is \$555,490.00, and parcel #1932.03 for a clerical error for 20 plus acres too many. The value was \$123,735.00 and now is \$40,355.00. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:10 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **August 12, 2014**

The Merrick County Board of Equalization met Tuesday, August 12, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Jefferson led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Hahn to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Jefferson, second Kucera to approve the minutes of June 26, July 2, and July 22, 2014 as published.

Roll Call: All Ayes.

**Adjourn:** Moved Graves, second Jefferson to adjourn at 9:03 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **August 26, 2014**

The Merrick County Board of Equalization met Tuesday, August 26, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Weller to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Hahn led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Graves, second Kucera to approve the minutes of August 12, 2014 as published. Roll Call: All Ayes.

**Vehicle Exemption:** An Application for Exemption was presented for Palmer Boy Scout Troop #16 for a 2007 Royal 2 wheel trailer. Moved Weller, second Kucera to approve the Application for Exemption was presented for Palmer Boy Scout Troop #16 for a 2007 Royal 2 wheel trailer.

**Adjourn:** Moved Kucera, second Jefferson to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **September 9, 2014**

The Merrick County Board of Equalization met Tuesday, September 9, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Graves led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Jefferson, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Graves, second Hahn to approve the minutes of August 26, 2014 as published. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:03 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **September 23, 2014**

The Merrick County Board of Equalization met Tuesday, September 23, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Jefferson, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Jefferson, second Kucera to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Jefferson led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Jefferson to approve the minutes of September 9, 2014 as published. Roll Call: All Ayes.

**Vehicle exemption:** A Vehicle Exemption for Nebraska Christian Schools for a 2014 Chevrolet Express Van was presented to the Board for approval. Moved Hahn, second Graves to approve the vehicle exemption for Nebraska Christian Schools for a 2014 Chevrolet Express Van. Roll Call: All Ayes.

**Tax correction:** Tax correction #3678 was presented to the Board for approval for Lincoln Manor Steakhouse. The business has been sold and the taxes need to be accelerated. Moved Weller, second Jefferson to approve of tax correction #3678 for the taxes to be accelerated for the Lincoln Manor Steakhouse because it has been sold. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **October 14, 2014**

The Merrick County Board of Equalization met Tuesday, October 14, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Hahn to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Hahn led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Hahn to approve the agenda as presented. Roll Call: All Ayes.

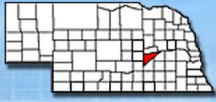
**Minutes:** Moved Kucera, second Graves to approve the minutes of September 23, 2014 as published. Roll Call: All Ayes.

**Levies:** RESOLUTION 2014-23 was presented to the Board setting the 2014 levies. Moved Weller, second Graves to approve RESOLUTION 2014-23 setting the Merrick County levies for 2014. Roll Call: All Ayes. RESOLUTION 2014-23 is on file in the County Clerk's Office for public viewing.

**Adjourn:** Moved Weller, second Kucera to adjourn at 9:05 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **October 28, 2014**

The Merrick County Board of Equalization met Tuesday, October 28, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Weller and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Hahn to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Graves led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Kucera said that Jefferson was not at the last meeting and that she did not make the motion and second on the convening of the meeting it was Hahn. Moved Kucera, second Graves to approve the minutes of October 14, 2014 with the corrections. Roll Call: All Ayes.

**Levies:** RESOLUTION 2014-26 was presented to the Board amending the 2014 levies due to the Ag Society amending their budget. The total levy for the Ag Society will remain the same but it is broke down into the General and Capital Improvement. Moved Weller, second Graves to approve RESOLUTION 2014-26 setting the amended Merrick County levies for 2014. Roll Call: All Ayes. RESOLUTION 2014-26 is on file in the County Clerk's Office for public viewing.

**Adjourn:** Moved Weller, second Hahn to adjourn at 9:05 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **November 10, 2014**

The Merrick County Board of Equalization met Monday, November 10, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Weller, Kreachbaum and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Hahn, second Kucera to approve the minutes of October 28, 2014. Roll Call: All Ayes.

**Tax Correction:** Tax correction #3679 for Louis L. Paczosa due to TERC action and the valuation was lowered was presented for the Board to approve the Chairman signing. Moved Weller, second Graves to approve the Chairman signing tax correction #3679 for Louis L. Paczosa due to TERC action and the valuation was dropped. Roll Call: All Ayes.

Assessor Placke told the Board they have 2 ag land and 1 residential TERC cases now. It may cost \$1,500.00 each case to the county. The Board would like to have this put on the next agenda.

**Adjourn:** Moved Kucera, second Helgoth to adjourn at 9:08 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **November 20, 2014**

The Merrick County Board of Equalization met Monday, November 20, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Hahn, Weller, Kreachbaum and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Helgoth led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Helgoth, second Kucera to approve the minutes of November 10, 2014. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Graves to adjourn at 9:03 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **November 25, 2014**

The Merrick County Board of Equalization met Tuesday, November 25, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Hahn, Weller, Kreachbaum and Wiegert present. Helgoth was absent. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Kucera led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Graves, second Hahn to approve the minutes of November 20, 2014. Roll Call: All Ayes.

**TERC:** Moved Weller, second Graves to go into executive session at 9:04 a.m. to discuss strategy for possible litigation. Roll Call: All Ayes. Moved Weller, second Hahn to go out of executive session at 10:12 a.m. Roll Call: All Ayes.

**Tax Correction:** Assessor Placke presented tax correction #3680 for Loris Ann Doncheske due to a homestead exemption adjustment by the Nebraska Department of Revenue. Assessor Placke said that the Nebraska Department of Revenue reviews income statements and when they reviewed Lois Ann Doncheske's there was an error and she was denied a homestead exemption. Moved Weller, second Graves to approve the Chairman signing tax correction#3680 for Loris Ann Doncheske due to a homestead exemption adjustment by the Nebraska Department of Revenue to do what the Department of Revenue said to change. Roll Call: All Ayes.

**Adjourn:** Moved Weller, second Kucera to adjourn at 10:15 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **December 9, 2014**

The Merrick County Board of Equalization met Tuesday, December 9, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Hahn, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Graves led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Kucera, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Helgoth to approve the minutes of November 25, 2014. Roll Call: All Ayes.

**Tax Correction:** Tax correction #3681 for Andy and Jeanette Glause due to a clerical error of the Assessor's Office did not transfer the improvement value was presented to the Board for approval. Moved Graves, second Hahn to approve tax correction #3681 for Andy and Jeanette Glause due to a clerical error of the Assessor's Office not transferring the improvement value. Roll Call: All Ayes.

**Adjourn:** Moved Graves, second Helgoth to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



# Merrick Board of Equalization Minutes



## **December 23, 2014**

The Merrick County Board of Equalization met Tuesday, December 23, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Hahn, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Weller, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes  
Hahn & Weller led the Pledge of Allegiance to the Flag.

**Agenda:** Moved Hahn, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

**Minutes:** Moved Kucera, second Graves to approve the minutes of December 9, 2014. Roll Call: All Ayes.

**Tax Correction:** Assessor Placke presented tax correction #3682 for Litzenberg Memorial County Hospital because parcel 3221 is exempt. Litzenberg Hospital bought Lone Tree Associates. Tax Correction #3683 is for Lone Tree Medical Associates which was sold to Litzenberg which is tax exempt. Moved Weller, second Graves to approve tax corrections #3682 and #3683 because Litzenberg Hospital purchased Lone Tree Medical Associates and Litzenberg Hospital is tax exempt. Roll Call: All Ayes.

**TERC:** Moved Weller, second Graves to go into executive session to discuss pending litigation with TERC at 9:06 a.m. Roll Call: All Ayes. Moved Weller, second Hahn to go out of executive session at 9:19 a.m. Roll Call: All Ayes.

**Vehicle exemption:** An Application for Exemption for Central City Baptist Church for a 1996 Chevrolet bus was presented to the Board for their approval and the Chairman's signature. Moved Graves, second Kreachbaum to approve the Application for Exemption for Central City Baptist Church for a 1996 Chevrolet bus. Roll Call: All Ayes.

**Adjourn:** Moved Kucera, second Helgoth to adjourn at 9:21 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk