



Nance Board of Equalization Minutes



July 9th, 2024

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 9th, 2024 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 9:00 a.m. with the following members present-Timothy Cornwell, Robert Voichoskie, Ralph Horacek, and Gary Juracek. Absent: Darren Nelson, Steve Crouse and Andy Ditter. Also present is County Clerk, Adrian Chlopek, County Assessor, Megan Zoucha, County Treasurer, Ronda Malander and County Attorney, Rod Wetovick.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 3rd, 2024.

Notice of the meeting was given to the Board and a receipt of their acknowledgment is on file in the Clerk's office.

The Pledge of Allegiance is recited.

Moved by Voichoskie and seconded by Juracek to approve the agenda. Roll call vote: AYES-Voichoskie, Horacek, Juracek, Cornwell; NAYS-None; ABSENT-Nelson, Crouse, Ditter. Motion carried.

Moved by Juracek and seconded by Voichoskie to approve the minutes of the June 25th, 2024 meeting. Roll call vote: AYES-Voichoskie, Horacek, Juracek, Cornwell; NAYS-None; ABSENT-Nelson, Crouse, Ditter. Motion carried.

9:04 AM, Darren Nelson and Steve Crouse, Board of Supervisors present.

County Assessor, Megan Zoucha, entered into the record of these proceedings of the Board of Equalization and Assessment, the following: 1. Copy of proof of publication to the Nance County Journal of the Legal Notice certifying completion of the 2024 assessment rolls. 2. Assessor's Office Policy and Procedures and Appraisal Procedures used by the County Assessor. 3. Procedures to send valuation notices. 4. Copy of letter and 2024 land valuations sent with 2024 valuation notices. 5. 2024 Opinions of the Property Tax Administrator for Nance County. 6. 2024 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #1. Testimony given. Discussion held. Moved by Juracek and seconded by Crouse to change assessed quality from a #3 to a #2.

Protest #2. No testimony given. Discussion held. Moved by Juracek and seconded by Voichoskie to approve County Assessor's Recommendation.

Protest #3. No testimony given. Discussion held. Moved by Juracek and seconded by Horacek to approve County Assessor's Recommendation.

Protest #4. No testimony given. Discussion held. Moved by Juracek and seconded by Crouse to approve County Assessor's Recommendation.

Protest #5. Testimony given. Discussion held. Moved by Juracek and by Horacek to approve County Assessor's Recommendation.

Protest #6. Testimony given. Discussion held. Moved by Juracek and seconded by Voichoskie to decrease the building valuation to \$157,495.

Protest #7. No testimony given. Discussion held. Moved by Horacek and seconded by Juracek to stand as assessed per County Assessor's Recommendation.

Protest #8. No testimony given. Discussion held. Moved by Juracek and seconded by Nelson to stand as assessed per County Assessor's Recommendation.

10:25 AM, County Sheriff, Ben Bakewell Present.

Protest #9. No testimony given. Discussion held. Moved by Nelson and by Horacek to approve County Assessor's Recommendation.

Protest #10. Testimony given. Discussion held. Moved by Juracek and seconded by Horacek to stand as assessed per County Assessor's Recommendation.

Protest #11. Testimony given. Discussion held. Moved by Nelson and seconded by Voichoskie to table hearing until the July 23rd, 2024 Board Meeting, giving time for County Assessor to verify claims made by protestor.

Protest #12. No testimony given. Discussion held. Moved by Juracek and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

Protest #13. Testimony given. Discussion held. Moved by Horacek and seconded by Juracek to stand as assessed per County Assessor's Recommendation.

Protest #14. Testimony given. Discussion held. Moved by Nelson and seconded by Juracek to stand as assessed per County Assessor's Recommendation.

Protest #15. Testimony given. Discussion held. Moved by Horacek and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

Protest #16. Testimony given. Discussion held. Moved by Juracek and seconded by Voichoskie to stand as assessed per County Assessor's Recommendation.

Protest #17. Testimony given. Discussion held. Moved by Nelson and seconded by NONE to stand as assessed per County Assessor's Recommendation. Motion did not carry due to lack of a second. Second Motion made by Crouse and seconded by Horacek to lower overall value to \$160,000. Roll call vote: AYES-Voichoskie, Horacek, Crouse, Juracek; NAYS-Nelson and Cornwell; ABSENT-Ditter. Motion carried.

Destroyed Real Property Report #1. Testimony given. Moved by Nelson and seconded by Juracek to remove value of destroyed house from the valuation.

County Assessor presented Changes after the abstract. Moved by Nelson and seconded by Horacek to approve Changes after the abstract.

Moved by Juracek and seconded by Voichoskie to adjourn the Board of Equalization meeting.

All motions, except where specified, had the following roll call vote: AYES-Voichoskie, Horacek, Crouse, Nelson, Juracek, Cornwell; NAYS-None; ABSENT-Ditter. Motion carried.

Timothy C. Cornwell
Chairman

Adrian F. Chlopek
County Clerk