



Nance Board of Equalization Minutes



July 8th, 2025

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 8th, 2025 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 1:00 p.m. with the following members present-Timothy Cornwell, Robert Voichoskie, Ralph Horacek, Darren Nelson, Steve Crouse, Andy Ditter and Scott Russell. Absent: None. Also present is County Clerk, Adrian Chlopek, County Assessor, Megan Zoucha, and County Attorney, Rod Wetovick.

Notice of the meeting was given thereof by publication in the Nance County Journal on July 2nd, 2025

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 and previous Board of Supervisors meeting.

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

Moved by Voichoskie and seconded by Russell to approve the minutes of the June 24th, 2025 meeting. Roll call vote: AYES- Voichoskie, Horacek, Crouse, Nelson, Russell, Ditter, Cornwell; NAYS-None; ABSENT-None. Motion carried.

Note: Bob Voichoskie attended the meeting until 2:53 PM, was not at the meeting during decision making of protests.

County Assessor, Zoucha presented Tax List Correction #6 on personal property. A tractor was added to 2 personal property returns in 2024, Refund amount of \$604.00 Discussion held. Moved by Nelson and seconded by Crouse to approve Tax List Correction #6. Roll call vote: AYES-Voichoskie, Horacek, Crouse, Nelson, Russell, Ditter, Cornwell; NAYS-None; ABSENT-None. Motion carried.

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 2025 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 2025 land valuations sent with 2025 valuation notices. 5. 2025 Opinions of the Property Tax Administrator for Nance County. 6. 2025 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #1. No testimony given. Discussion held. Moved by Ditter and seconded by Horacek to stand as assessed per County Assessor's Recommendation.

Protest #2. No testimony given. Discussion held. Moved by Nelson and seconded by Russell to stand as assessed.

Protest #3. No testimony given. Discussion held. Moved by Ditter and seconded by Russell to stand as assessed per County Assessor's Recommendation.

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

Protest #5. No testimony given. Discussion held. Moved by Ditter and by Crouse to approve County Assessor's Recommendation.

Protest #6. Testimony given. Discussion held. Moved by Nelson and seconded by Horacek to approve County Assessor's Recommendation.

Protest #7. Testimony given. Discussion held. Moved by Russell and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

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

Protest #9. Testimony given. Discussion held. Moved by Russell and seconded by Horacek to stand as assessed per County Assessor's Recommendation with recommendation to reclassify land usage and/or soil. Discussion held. Roll call vote: AYES-, Horacek; NAYS- Crouse, Nelson, Russell, Ditter, Cornwell; ABSENT-Voichoskie; Motion Failed. Discussion held. Moved by Nelson and by Crouse to adjust the valuation to \$713,100.00 with recommendations to property owner by next year to have the land usage and/or soil reclassified.

Protest #10. Testimony given. Discussion held. Moved by Ditter and seconded by Russell to approve County Assessor's Recommendation.

Protest #11-14. Testimony given. Discussion held. Moved by Nelson and seconded by Horacek to approve County Assessor's Recommendation, after Assessor verifies acres match FSA.

Protest #15. No testimony given. Discussion held. Moved by Ditter and seconded by Russell to approve County Assessor's Recommendation.

Protest #16. Testimony given. Discussion held. Moved by Russell and seconded by Nelson to stand as assessed per County Assessor's Recommendation. Roll call vote: AYES- Horacek, Crouse, Nelson, Russell, Cornwell; NAYS-Ditter; ABSENT- Voichoskie, Motion carried.

Protest #17. Testimony given. Discussion held. Moved by Russell and seconded by Crouse to stand as assessed per County Assessor's Recommendation. Roll call vote: AYES- Horacek, Crouse, Ditter, Russell, Cornwell; NAYS-Nelson; ABSENT- Voichoskie, Motion carried.

Protest #18. Protest dismissed, form incomplete.

Protest #19. Testimony given. Discussion held. Moved by Ditter and seconded by Russell to stand as assessed per County Assessor's Recommendation.

Protest #20. Testimony given. Discussion held. Moved by Nelson and seconded by Ditter to approve County Assessor's Recommendation.

Protest #21. Testimony given. Discussion held. Moved by Russell and seconded by NONE to stand as assessed per County Assessor's Recommendation. Motion failed. Discussion held. Moved by Nelson and seconded by Russell to stand as assessed per County Assessor's Recommendation. Roll call vote: AYES- Ditter, Nelson, Russell, Cornwell; NAYS-Horacek, Crouse; ABSENT- Voichoskie, Motion carried.

Protest #22-25. Testimony given. Discussion held. Moved by Russell and seconded by Nelson to stand as assessed per County Assessor's Recommendation.

Protest #26. No testimony given. Discussion held. Moved by Russell and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

Destroyed Real Property Report #1. No testimony given. Moved by Nelson and seconded by Crouse to approve County Assessor's Recommendation. Roll call vote: AYES- Horacek, Crouse, Nelson, Ditter, Cornwell; NAYS-None; ABSENT- Voichoskie; ABSTAIN-Russell. Motion carried.

Moved by Horacek and seconded by Nelson to adjourn the Board of Equalization meeting.

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

Timothy C. Cornwell
Chairman

Adrian F. Chlopek
County Clerk