

January 22, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 22, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek. Chairman advised those present of the open meetings act and its posting in the Supervisor's Room.

Notice of the meeting was given thereof by publication in the Genoa Leader Times on January 16, 2008.

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

Moved by Voichoskie and seconded by Newquist to approve the agenda. Roll Call: AYES-Voichoskie, Small, Santin, Newquist, Peterson, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Small and seconded by Ditter to approve the minutes of the January 8, 2008 meeting. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Tax List Correction #12 was presented to the Board. Discussion was held. Moved by Newquist and seconded by Small to approve tax list correction #12. Roll Call: AYES-Newquist, Peterson, Ditter, Voichoskie, Small, Santin, Jarecke; NAYS-None. Motion carried.

The Board reviewed the Exemption Applications for Qualifying Organizations with Joyce Mason-Newquist, Assessor. A hearing for the purpose of hearing testimony in favor of, opposition to, and to answer questions in relation to said applications will be set for February 12, 2008 at 9:00 a.m.

Moved by Santin and seconded by Ditter to adjourn the Board of Equalization meeting. Roll Call: AYES-Santin, Newquist, Peterson, Ditter, Voichoskie, Small, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk

February 12, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 12, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was Deputy County Clerk, SuAnn Engel and Assessor, Joyce Mason-Newquist.

Chairman advised those present of the open meetings act and its posting in the Supervisor's Room.

Notice of the meeting was given thereof by publication in the Nance County Journal on February 6, 2008.

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

Moved by Voichoskie and seconded by Ditter to approve the agenda. Roll Call: AYES-Voichoskie, Small, Santin, Newquist, Peterson, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Small and seconded by Santin to approve the minutes of the January 22, 2008 meeting. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Hearing was held for the purpose of hearing testimony in favor of, opposition to, and to answer questions in relation to Exemption Applications for tax exemption by qualifying organizations. Moved by Small and seconded by Newquist to approve and sign said applications. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Moved by Small and seconded by Voichoskie to adjourn the Board of Equalization meeting. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk

February 26, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 26, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek. Chairman advised those present of the open meetings act and its posting in the Supervisor's Room.

Notice of the meeting was given thereof by publication in the Genoa Leader Times on February 20, 2008.

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

Moved by Newquist and seconded by Small to approve the agenda. Roll Call: AYES-Newquist, Peterson, Ditter, Voichoskie, Small, Santin, Jarecke; NAYS-None. Motion carried.

Moved by Peterson and seconded by Small to approve the minutes of the February 12, 2008 meeting. Roll Call: AYES-Peterson, Ditter, Voichoskie, Small, Santin, Newquist, Jarecke; NAYS-None. Motion carried.

Tax List Correction #13 was presented to the Board. Discussion was held. Moved by Newquist and seconded by Small to approve tax list correction #13. Roll Call: AYES-Newquist, Peterson, Ditter, Voichoskie, Small, Santin, Jarecke; NAYS-None. Motion carried.

Tax List Correction #14 was presented to the Board. Discussion was held. Moved by Santin and seconded by Peterson to approve tax list correction #14. Roll Call: AYES-Santin, Newquist, Peterson, Ditter, Voichoskie, Small, Jarecke; NAYS-None. Motion carried.

Tax List Correction #15 was presented to the Board. Discussion was held. Moved by Newquist and seconded by Santin to approve tax list correction #15. Roll Call: AYES-Newquist, Peterson, Ditter, Voichoskie, Small, Santin, Jarecke; NAYS-None. Motion carried.

Tax List Correction #16 was presented to the Board. Discussion was held. Moved by Voichoskie and seconded by Small to approve tax list correction #16. Roll Call: AYES-Voichoskie, Small, Santin, Newquist, Peterson, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Ditter and seconded by Small to adjourn the Board of Equalization meeting. Roll Call: AYES-Ditter, Voichoskie, Small, Santin, Newquist, Peterson, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk

June 24, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 24, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek.

Notice of the meeting was given thereof by publication in the Genoa Leader Times on June 18, 2008.

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

Moved by Ditter and seconded by Small to approve the agenda.

Moved by Voichoskie and seconded by Peterson to approve the minutes of the May 27, 2008 meeting.

Protest #1. No Testimony. Moved by Ditter and seconded by Peterson to stand as assessed.

Joyce Newquist, Nance County Assessor, presented the listing for changes of valuation after March 12, 2008 through June 1, 2008. Moved by Small and seconded by Newquist to accept the listing for changes of valuation after March 12, 2008 through June 1, 2008. Roll Call: AYES-Small, Newquist, Peterson, Ditter, Jarecke; NAYS-Santin, Voichoskie. Motion carried.

Protest #2. No Testimony. Moved by Ditter and seconded by Small to stand as assessed.

Protest #3. Testimony given. Moved by Peterson and seconded by Small to stand as assessed.

Protest #4. Testimony given. Moved by Santin and seconded by Newquist to stand as assessed.

Protest #5. Testimony given. Moved by Small and seconded by Newquist to stand as assessed.

Protest #6. Testimony given. Moved by Peterson and seconded by Small to stand as assessed.

Discussion was held on value change on Lot 4, Jones Subdivision, in NE¼ 12-17-4. Moved by Santin and seconded by Ditter that the value of Lot 4, Jones Subdivision in NE¼ 12-17-4 be increased from \$132,639.00 to \$165,800.00.

Moved by Small and seconded by Santin to adjourn the Board of Equalization meeting.

All motions, except where specified, had the following roll call vote: AYES-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter, NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk

July 8, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 8, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek and County Assessor, Joyce Mason-Newquist.

Notice of the meeting was given thereof by publication in the Nance County Journal on July 2, 2008.

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

Moved by Newquist and seconded by Peterson to approve the agenda.

Moved by Voichoskie and seconded by Ditter to approve the minutes of the June 25, 2008 meeting.

Protest #8. Testimony given.

Protest #9. Testimony given.

Protest #10. Testimony given.

Protest #7. Correspondence read to the Board. No further testimony given. Moved by Peterson and seconded by Voichoskie to stand as assessed.

Protest #11. No Testimony given. Land was reviewed. Moved by Santin and seconded to reduce the land valuation to \$2000.00 per acre plus 25% increase by the Nebraska Tax Equalization and Review Commission (TERC), per the assessor's recommendation.

Protests #5 and #6 from June 24, 2008 hearing were revisited.

Protest #5. Moved by Santin and seconded by Newquist to rescind the motion to stand as assessed of the June 24, 2008 hearing. Moved by Ditter and seconded by Voichoskie to reduce the land valuation to \$1500.00 per acre per the assessor's recommendation.

Protest #6. Moved by Peterson and seconded by Ditter to rescind the motion to stand as assessed of the June 24, 2008 hearing. Moved by Voichoskie and seconded by Newquist to reduce the land valuation to \$1500.00 per acre per the assessor's recommendation.

Protest #13. Testimony given. Land was reviewed. Moved by Newquist and seconded by Small to reduce the land valuation to \$1500.00 per acre per the assessor's recommendation.

Protest #14. Testimony given. Land was reviewed. Moved by Santin and seconded by Small to reduce the land valuation to \$1500.00 per acre per the assessor's recommendation.

Protest #12. No Testimony. Moved by Newquist and seconded by Peterson to remove value of older buildings and for remaining values to stand as assessed per assessor's recommendation

Protest #15. Testimony given. Moved by Santin and seconded by Peterson to stand as assessed.

Protest #16. Testimony given. Moved by Newquist and seconded by Small to stand as assessed.

Protest #17. Testimony given. Moved by Santin and seconded by Small to stand as assessed.

Protest #8. Land reviewed. Moved by Newquist and seconded by Voichoskie to reduce the land valuation to \$2,000.00 per acre plus 25% increase by the Nebraska Tax Equalization and Review Commission (TERC), per assessor's recommendation.

Protest #9. Moved by Newquist and seconded by Voichoskie to stand as assessed. Roll Call: AYES-Newquist, Peterson, Voichoskie, Small, Santin, Jarecke; NAYS-Ditter. Motion carried.

Protest #10. Land reviewed. Moved by Peterson and seconded by Newquist to reduce the land valuation to \$2,000.00 per acre plus 25% increase by the Nebraska Tax Equalization and Review Commission (TERC), per assessor's recommendation.

Moved by Ditter and seconded by Newquist to adjourn the Board of Equalization meeting.

All motions, except where specified, had the following roll call vote: AYES-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter, NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk

July 22, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 22, 2008 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-Jarecke, Small, Santin, Peterson, Ditter. Also present was County Clerk, Danette Zarek, and County Assessor, Joyce Mason-Newquist.

Notice of the meeting was given thereof by publication in the Genoa Leader Times on July 16, 2008.

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

Moved by Ditter and seconded by Small to approve the agenda. Roll Call: AYES-Ditter, Small, Santin, Peterson, Jarecke; NAYS-None. ABSENT-Voichoskie, Newquist. Motion carried.

Moved by Santin and seconded by Peterson to approve the minutes of the July 8, 2008 meeting. Roll Call: AYES-Santin, Peterson, Ditter, Small, Jarecke; NAYS-None. ABSENT-Voichoskie, Newquist. Motion carried.

Joyce Mason-Newquist, Assessor, presented Notices of Proposed Valuation Changes #1-#4 to be sent after June 1, 2008. Moved by Santin and seconded by Ditter to approve the valuation changes and that said notices be sent out. Roll Call: AYES-Santin, Peterson, Ditter, Small, Jarecke; NAYS-None; ABSENT-Voichoskie, Newquist. Motion carried.

Protest #19. Testimony given. Moved by Ditter and seconded by Peterson to stand as assessed. Roll Call: AYES-Ditter, Small, Santin, Peterson; NAYS-None; ABSENT-Voichoskie, Newquist. Jarecke abstains from voting. Motion carried.

Protest #20. Testimony given. Newquist arrives 9:25 A.M. Moved by Santin and seconded by Peterson to stand as assessed.

Protest #21. Testimony given. Moved by Ditter and seconded by Newquist to stand as assessed.

Protest #22. Testimony given. Moved by Newquist and seconded by Ditter to stand as assessed.

Protest #18. No Testimony. Moved by Peterson and seconded by Newquist to reduce the land valuation to \$2,000.00 per acre per the assessor's recommendation.

Protest #23. Testimony given. Moved by Santin and seconded by Small to take the machine shed off the valuation until January 1, 2009.

Protest #24. Testimony given. Moved by Newquist and seconded by Santin to stand as assessed.

Protest #25. Testimony given. Moved by Newquist and seconded by Peterson to reduce land valuation to \$1,000.00 per acre, per assessor's recommendation.

Protest #26. Testimony given. Moved by Peterson and seconded by Ditter to reduce value of building, due to incomplete improvements, per assessor's recommendation.

Protest #27. Testimony given. Moved by Ditter and seconded by Small to stand as assessed.

Protest #28. Testimony given. Moved by Newquist and seconded by Ditter to stand as assessed.

Protest #29. Testimony given. Moved by Newquist and seconded by Peterson to stand as assessed.

Protest #30. Testimony given. Moved by Santin and seconded by Ditter to stand as assessed.

Protest #31. Testimony given. Moved by Peterson and seconded by Small to lower the valuation of the building per assessor's recommendation.

Protest #32. No Testimony. Moved by Santin and seconded by Small to stand as assessed.

Protest #33. No Testimony. Moved by Small and seconded by Ditter to stand as assessed.

Protest #34. Testimony given. Moved by Newquist and seconded by Small to reduce the land valuation to \$2,000.00 per acre per assessor's recommendation.

The Board recessed.

3:30 p.m. Board of Equalization reconvenes.

Protest #35. Testimony given. Moved by Ditter and seconded by Peterson to take off the 25% added by the Tax and Equalization Review Commission and lower the land valuation to \$1,500.00 per acre, per assessor's recommendation.

Protest #36. No Testimony. Moved by Newquist and seconded by Ditter to stand as assessed.

Protest #37. No Testimony. Moved by Peterson and seconded by Small to stand as assessed.

Protest #38. No Testimony. Moved by Small and seconded by Newquist to stand as assessed.

Protest #39. No Testimony. Moved by Newquist and seconded by Peterson to stand as assessed.

Moved by Ditter and seconded by Small to adjourn the Board of Equalization meeting.

All motions, except where specified, had the following roll call vote: AYES-Jarecke, Small, Santin, Newquist, Peterson, Ditter, NAYS-None; ABSENT-Voichoskie. Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk

August 26, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 26, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on August 20, 2008.

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

Moved by Voichoskie and seconded by Peterson to approve the agenda. Roll Call: AYES-Peterson, Ditter, Voichoskie, Small, Santin, Newquist, Jarecke; NAYS-None. Motion carried.

Moved by Newquist and seconded by Small to approve the minutes of the July 22, 2008 meeting. Roll Call: AYES-Newquist, Peterson, Ditter, Voichoskie, Small, Santin, Jarecke; NAYS-None. Motion carried.

Ronda Malander, Treasurer, presented the exemption application submitted by Whispering Cedars Baptist Camp. Discussion was held. Moved by Voichoskie and seconded by Small to approve said application. Roll Call: AYES-Voichoskie, Small, Santin, Newquist, Peterson, Ditter, Jarecke; NAYS-None; Motion carried.

Moved by Newquist and seconded by Peterson to adjourn the Board of Equalization meeting. Roll Call: AYES-Peterson, Ditter, Voichoskie, Small, Santin, Newquist, Jarecke; NAYS-None; Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk

September 9, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 9, 2008 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 8:00 A.M. with the following members present-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and the Nance County Journal on September 3, 2008.

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

Moved by Peterson and seconded by Ditter to approve the agenda. Roll Call: AYES-Peterson, Ditter, Voichoskie, Small, Santin, Newquist, Jarecke; NAYS-None. Motion carried.

Moved by Small and seconded by Newquist to approve the minutes of the August 26, 2008 meeting. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

The list of exemption applications was presented to the Board. Moved by Small and seconded by Santin to publish the list of 2008 real estate parcels exempt from property taxation by qualifying organizations in the Nance County Journal. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Moved by Santin and seconded by Ditter to adjourn the Board of Equalization meeting. Roll Call: AYES-Santin, Newquist, Peterson, Ditter, Voichoskie, Small, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk

October 14, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 14, 2008 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-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek.

Notice of the meeting was given thereof by publication in the Genoa Leader Times on October 8, 2008.

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

Moved by Newquist and seconded by Santin to approve the agenda. Roll Call: AYES-Newquist, Peterson, Ditter, Voichoskie, Small, Santin, Jarecke; NAYS-None. Motion carried.

Moved by Peterson and seconded by Small to approve the minutes of the September 9, 2008 meeting. Roll Call: AYES-Peterson, Ditter, Voichoskie, Small, Santin, Newquist, Jarecke; NAYS-None. Motion carried.

Moved by Santin and seconded by Ditter to approve the following tax rates for 2008-2009:

<u>Nance County</u>		<u>Townships</u>	
General	0.340712	Beaver	0.031042
Reappraisal	0.015632	Cedar	0.014733
Zoning	0.002781	Cottonwood	0.043414
Building	0.028083	Council Creek	0.041275
<u>Fair</u>		East Newman	0.057764
General	0.006189	Fullerton	0.009140
Capital Improvement	0.001250	Genoa	0.006536
<u>Fullerton City</u>		Loup Ferry	0.025291
General	0.482902	Prairie Creek	0.147650
Bond	0.202215	South Branch	0.031962
<u>Genoa City</u>		Timber Creek	0.011974
General	0.344744	West Newman	0.016708
Bond	0.414613	<u>School Districts</u>	
Street	0.120527	#1 General	1.009286
<u>Genoa Airport</u>		Bond K-8	0.009575
Bond	0.034725	Bond 9-12	0.001285
<u>Belgrade Village</u>		Special Building Fund	0.039999
General	0.432077	#30 General	0.998692
<u>Fire Districts</u>		Special Building	0.049801
<u>Genoa #3</u>	0.030000	Qual Cap Fund 9-12	0.051804
<u>Belgrade #4</u>	0.023332		
<u>Fullerton #7</u>	0.030000		

Roll Call: AYES-Santin, Newquist, Peterson, Ditter, Voichoskie, Small, Jarecke; NAYS-None. Motion carried.

Moved by Ditter and seconded by Santin to adjourn. Roll Call: AYES-Santin, Newquist, Peterson, Ditter, Voichoskie, Small, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk

October 28, 2008

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 28, 2008 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:45 A.M. with the following members present-Jarecke, Voichoskie, Small, Santin, Newquist, Peterson, Ditter. Also present was County Clerk, Danette Zarek.

Notice of the meeting was given thereof by posting in public places in Genoa, Belgrade and Fullerton.

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

Moved by Small and seconded by Newquist to approve the agenda. Roll Call: AYES-Small, Santin, Newquist, Peterson, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Moved by Voichoskie and seconded by Ditter to approve the minutes of the October 14, 2008 meeting. Roll Call: AYES-Voichoskie, Small, Santin, Newquist, Peterson, Ditter, Jarecke; NAYS-None. Motion carried.

Discussion was held regarding the need to correct the tax rate for the Belgrade Fire District from 0.023332 to 0.030000 so that they are in compliance with the Nance County Mutual Finance Organization. An amended budget will be submitted by the Belgrade Fire District. Moved by Santin and seconded by Small to correct the Belgrade Fire District's tax rate to 0.030000. Roll Call: AYES-Santin, Newquist, Peterson, Ditter, Voichoskie, Small, Jarecke; NAYS-None. Motion carried.

Moved by Ditter and seconded by Small to adjourn the Board of Equalization meeting. Roll Call: AYES-Ditter, Voichoskie, Small, Santin, Newquist, Peterson, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk