



April 26, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 26, 2011 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, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones. Also present was County Clerk, Danette Zarek 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 Genoa Leader-Times and the Nance County Journal on April 20, 2011.

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–Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS–None. Motion carried.

Moved by Knopik and seconded by Ditter to approve the minutes of the April 12, 2011 meeting. Roll Call: AYES–Knopik, Lani, Jones, Ditter, Voichoskie, Peterson, Jarecke; NAYS-None. Motion carried.

Mason-Newquist presented tax list correction #4A, accelerating 2011 personal property removed from real estate. Discussion was held. Moved by Ditter and seconded by Knopik to approve tax list correction #4A. Roll Call: AYES-Ditter, Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS-None. Motion carried.

Mason-Newquist presented tax list corrections #5, 6, 7 & 8, accelerating 2011 personal property sold with real estate. Discussion was held. Moved by Voichoskie and seconded by Lani to approve tax list correction #5, 6, 7 & 8. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None. Motion carried.

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

| Dennis Jarecke | |
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| Chairman | |
| Donatta Zarak | |
| Danette Zarek | |
| County Clerk | |





May 10, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 10, 2011 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, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones. Also present was County Clerk, Danette Zarek 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 Genoa Leader-Times and the Nance County Journal on May 4, 2011.

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 Knopik to approve the agenda. Roll Call: AYES–Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS–None. Motion carried.

Moved by Ditter and seconded by Peterson to approve the minutes of the April 26, 2011 meeting. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None. Motion carried.

Mason-Newquist presented tax list correction #9, correcting an error on 2010 personal property schedule. Discussion was held. Moved by Voichoskie and seconded by Jones to approve tax list correction #9. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None. Motion carried.

Mason-Newquist handed out copies of the new notice of valuation change forms that will be going out at the end of May.

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

| Dennis Jarecke_ | |
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| Chairman | |
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| Danette Zarek | |
| County Clerk | |





May 24, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 24, 2011 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, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones. Also present was County Clerk, Danette Zarek 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 Genoa Leader-Times and the Nance County Journal on May 18, 2011.

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 Knopik to approve the agenda. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Peterson and seconded by Jones to approve the minutes of the May 10, 2011 meeting. Roll Call: AYES-Peterson, Knopik, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Mason-Newquist presented tax list correction #10, correcting acres on real estate. Discussion was held. Moved by Ditter and seconded by Voichoskie to approve tax list correction #10. Roll Call: AYES-Ditter, Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS-None. Motion carried.

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

| Dennis Jarecke _ | |
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| Chairman | |
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| Danette Zarek | |
| County Clerk | |





June 14, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 14, 2011 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, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones. Also present was County Clerk, Danette Zarek, and County 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 and the Genoa Leader Times on June 8, 2011.

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–Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS–None. Motion carried.

Moved by Knopik and seconded by Ditter to approve the minutes of the May 24, 2011 meeting. Roll Call: AYES–Knopik, Lani, Jones, Ditter, Voichoskie, Peterson, Jarecke; NAYS-None. Motion carried.

Mason-Newquist presented proposed notice of valuation changes to be sent after June 1, 2010. Discussion was held. Moved by Voichoskie and seconded by Jones to approve the valuation change and that said notice to be mailed out. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Peterson and seconded by Voichoskie to adjourn. Roll Call: AYES-Peterson, Knopik, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

| Dennis Jarecke | |
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| Chairman | |
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| Danette Zarek | |
| County Clerk | |





July 12, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 12, 2011 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-Jarecke, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones. 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 and the Genoa Leader Times on July 6, 2011.

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 Voichoskie to approve the agenda. Roll Call: AYES-Ditter, Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS-None. Motion carried.

Moved by Peterson and seconded by Knopik to approve the minutes of the June 14, 2011 meeting. Roll Call: AYES-Peterson, Knopik, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

County Assessor, Joyce Mason-Newquist, entered into the record the following: 1. Copy of certification of completion of the revision of the assessment rolls. 2. Assessor's Office policy and procedures. 3. Appraisal procedures used by County Assessor. 4. Procedure used to send valuation notices. 5. Copy of average level of value of all classes of real property as certified by the Property and Tax Assessment. 6. Findings and orders before the Tax Equalization and Review Commission.

Protest #1. No testimony given. Moved by Peterson and seconded by Jones to reduce the valuation, per assessor's recommendation. Roll Call: AYES-Peterson, Knopik, Lani, Jones, Voichoskie, Jarecke; NAYS-Ditter. Motion carried.

Protest #2. No testimony given. Moved by Knopik and seconded by Ditter to stand as assessed per assessor's recommendation.

Protest #3. Testimony given. Moved by Ditter and seconded by Jones to lower value of house to the requested value.

Protest #4. Testimony given. Moved by Lani and seconded by Jones to reduce the increase of the value of the property to 30%. Roll Call: AYES-Lani, Jones, Ditter, Voichoskie, Peterson; NAYS-Knopik, Jarecke. Motion carried.

Protest #5. No testimony given. Moved by Peterson and seconded by Voichoskie to reduce the value of the property per assessor's recommendation.

Protests #6. No testimony given. Moved by Ditter and seconded by Peterson to reduce the value of the property to compare to similar properties sold, per assessor's recommendation.

Protest #7. No testimony given. Moved by Knopik and seconded by Voichsokie to reduce the valuation to the same as previous assessment - 2010 year.

Protest #8. No testimony given. Moved by Voichoskie and seconded by Knopik to correct 6 acres and change them from cropland to trees per FSA certification per assessor's recommendation.

Protest #9. Testimony given. Moved by Peterson and seconded by Voichoskie to correct 19 acres and change them to dryland values per assessor's recommendation.

Protest #10. Testimony given. Moved by Knopik and seconded by Ditter to correct 22 acres and change them to dryland values per assessor's recommendation.

Protest #11. No Testimony given. Moved by Peterson and seconded by Jones to reduce total dryland acres by 5 acres as per the FSA certification per assessor's recommendation.

Mason-Newquist presented tax list correction #10, correcting personal property. Discussion was held. Moved by Knopik and seconded by Ditter to approve tax list correction #11.

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

All motions, except where specified, had the following roll call vote: AYES-Jarecke, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones; NAYS-None; Motion carried.

| <u> Dennis Jarecke</u> | |
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| Chairman | |
| Danette Zarek | |
| County Clerk | - |





August 9, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 9, 2011 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, Ditter, Voichoskie, Peterson, Knopik, Lani, Jones. Also present was County Clerk, Danette Zarek, County Assessor, Joyce Mason-Newquist, and County Treasurer, Ronda Malander.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on August 3, 2011.

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 Jones to approve the agenda. Roll Call: AYES- Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None; Motion carried.

Moved by Peterson and seconded by Knopik to approve the minutes of the July 12, 2011 meeting. Roll Call: AYES-Peterson, Knopik, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None; Motion carried.

Mason-Newquist presented tax list correction #12, correcting a homestead exemption. Discussion was held. Moved by Ditter and seconded by Jones to approve tax list correction #12. Roll Call: AYES- Ditter, Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS-None; Motion carried.

Ronda Malander, Treasurer, presented an exemption application submitted by the Fullerton Area Senior Center for 2010 van and 2008 bus. Discussion was held. Moved by Voichoskie and seconded by Peterson to approve said application. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None; Motion carried.

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

| Dennis Jarecke | |
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| Chairman | |
| Donatta Zarak | |
| Danette Zarek | |
| County Clerk | |





September 13, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 13, 2011 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, Ditter, Voichoskie, Peterson, Small, Lani, Jones. 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 September 7, 2011.

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 Knopik to approve the agenda. Roll Call: AYES- Voichoskie, Peterson, Knopik, Lani, Jones, Ditter, Jarecke; NAYS-None; Motion carried.

Moved by Peterson and seconded by Ditter to approve the minutes of the August 9, 2011 meeting. Roll Call: AYES-Peterson, Knopik, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None; Motion carried.

Clerk presented the Board with a list of exemption applications. Moved by Knopik and seconded by Voichoskie to approve and publish the list of 2011 real estate parcels exempt from property taxation by qualifying organizations in the Genoa Leader Times. Roll Call: AYES-Knopik, Lani, Jones, Ditter, Voichoskie, Peterson, Jarecke; NAYS-None; Motion carried.

Ronda Malander, Treasurer, presented an application exemption from Motor Vehicle Taxes submitted by Whispering Cedars Baptist Camp. Discussion was held. Moved by Ditter and seconded by Jones to approve said application. Roll Call: AYES-Ditter, Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS-None; Motion carried.

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

| Dennis Jarecke | |
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| Chairman | |
| Danette Zarek | |
| County Clerk | |





October 11, 2011

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 11, 2011 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, Peterson, Knopik, Lani, Jones. Also present was County Clerk, Danette Zarek. Chairmen 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 and the Nance County Journal on October 5, 2011.

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– Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS–None. ABSENT-Ditter. Motion carried.

Moved by Knopik and seconded by Lani to approve the minutes of the September 13, 2011 meeting. Roll Call: AYES-Knopik, Lani, Jones, Voichoskie, Peterson, Jarecke; NAYS-None. ABSENT-Ditter. Motion carried.

Tax levies for the 2010-2011 were discussed.

Moved by Lani and seconded by Voichoskie to approve the following tax rates for 2011-2012:

| Nance County | | Genoa | 0.012417 |
|---------------------|----------|--------------------|----------|
| General | 0.348972 | Council Creek | 0.036499 |
| Reappraisal | 0.009238 | Cedar | 0.047701 |
| Building | 0.009058 | Timber Creek | 0.024736 |
| <u>Fair</u> | | South Branch | 0.041839 |
| General | 0.006027 | Cottonwood | 0.054284 |
| Capital Improvement | 0.002915 | Loup Ferry | 0.020813 |
| Fullerton City | | Fullerton | 0.023608 |
| General | 0.496898 | West Newman | 0.014439 |
| Bond | 0.122057 | East Newman | 0.041509 |
| Genoa City | | Prairie Creek | 0.118162 |
| General | 0.480662 | School Districts | |
| Bond | 0.414686 | #1 General | 1.050000 |
| Genoa Airport | | Bond K-8 | 0.008640 |
| Bond | 0.019723 | Bond 9-12 | 0.001150 |
| Belgrade Village | | #30 General | 0.966196 |
| General | 0.448924 | Special Building | 0.067489 |
| Fire Districts | | Qual Cap Fund 9-12 | 0.035710 |
| Genoa #3 | 0.030000 | | |
| Belgrade #4 | 0.030000 | | |
| Fullerton #7 | 0.030000 | | |





Roll Call: AYES-Lani, Jones, Voichoskie, Peterson, Knopik, Jarecke; NAYS-None. ABSENT-Ditter. Motion carried.

Moved by Voichoskie and seconded by Knopik to adjourn. Roll Call: AYES-Voichoskie, Peterson, Knopik, Lani, Jones, Jarecke; NAYS-None. ABSENT-Ditter. Motion carried.

| Dennis Jarecke |) |
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| Chairman | |
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| Danette Zarek | |
| County Clerk | |





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