



January 22, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 22, 2013 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 9:00 Å.M. with the following members present-Jarecke, Ditter, Voichoskie, Peterson, Lani, Jones, Horacek. Also present was County Clerk, Danette Zarek, County Assessor, Sandra Bialas.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on January 16, 2013.

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

Moved by Peterson and seconded by Lani to approve the minutes of the December 23, 2012 meeting. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Bialas presented tax list correction #5, accelerating 2012 personal property taxes for taxpayers selling personal property. Discussion was held. Moved by Voichoskie and seconded by Ditter, to approve tax list correction #5. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Horacek, Ditter, Jarecke; NAYS-None; Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





February 26, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 26, 2013 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, Jones. Horacek. Also present was County Clerk, Danette Zarek and Assessor, Sandra Bialas.

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, 2013. Additionally notices were posted in the Fullerton National Bank, First Bank & Trust, Fullerton Post Office, Genoa Community Bank and Genoa Post Office.

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, Jones, Horacek, Jarecke; NAYS–None; ABSENT-Ditter, Lani. Motion carried.

Moved by Jones and seconded by Voichoskie to approve the minutes of the January 22, 2013 meeting. Roll Call: AYES–Jones, Voichoskie, Peterson, Horacek, Jarecke; NAYS-None; ABSENT-Ditter, Lani. Motion carried.

Bialas presented, and board reviewed, statements of reaffirmation of exemptions filed December 2012 for exemption in 2013.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





March 26, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 26, 2013 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, Peterson, Lani, Jones. Horacek. Also present was County Clerk, Danette Zarek and Assessor, Sandra Bialas.

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 March 20, 2013.

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

Moved by Peterson and seconded by Ditter to approve the minutes of the February 26, 2013 meeting. Roll Call: AYES-Ditter, Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Voichoskie. Motion carried.

Bialas presented tax list correction #6, correcting name on property. Discussion was held. Moved by Ditter and seconded by Jones, to approve tax list correction #6. Roll Call: AYES-Ditter, Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Voichoskie. Motion carried.

Bialas presented the board with new valuation figures for Nance County real estate. Total valuation is at \$658,918,840.00, a 17-18% increase from last year. Current valuations for Fullerton are \$39,780,615.00; Genoa \$26,977,791.00; and Belgrade \$1,826,090.00.

Bialas brought to the board's attention a letter she received from the Nebraska Real Property Appraiser Board, which is questioning the credentials of Jerry Knoche, who the county contracts with for real property appraisals. In addition, she provided the board with a copy of an email she received from Mr. Knoche. Short discussion held. No action taken.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





April 9, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 9, 2013 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, Lani, Jones. Horacek. Also present was County Clerk, Danette Zarek and Deputy Assessor, Megan Zoucha.

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 April 3, 2013.

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 Lani and seconded by Jones to approve the agenda. Roll Call: AYES–Lani, Jones, Horacek, Voichoskie, Peterson, Jarecke; NAYS–None; ABSENT-Ditter. Motion carried.

Moved by Peterson and seconded by Lani to approve the minutes of the March 26, 2013 meeting. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None; ABSTAIN-Voichoskie. ABSENT-Ditter. Motion carried.

Zoucha presented tax list correction #9, correcting 2012 valuation/taxes due to TIF project being paid off. Discussion was held. Moved by Voichoskie and seconded by Jones, to approve tax list correction #9. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Zoucha presented tax list correction #7, correcting tax. Discussion held. Moved by Lani and seconded by Voichoskie to approve tax list correction #7. Roll Call: AYES-Lani, Jones, Horacek, Voichoskie, Peterson, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Zoucha presented tax list correction #8, correcting tax. Discussion held. Moved by Peterson and seconded by Lani to approve tax list correction #8. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Voichoskie, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

9:10 Ditter present.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





May 14, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 14, 2013 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, Jones. Horacek. 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 Nance County Journal on May 8, 2013.

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

Moved by Ditter and seconded by Peterson to approve the minutes of the April 9, 2013 meeting. Roll Call: AYES-Ditter, Voichoskie, Peterson, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

Sandra Bialas, Assessor present.

Bialas presented tax list correction #11, correcting 2012 personal property tax. Discussion was held. Moved by Voichoskie and seconded by Jones, to approve tax list correction #11. Roll Call: AYES-Voichoskie, Peterson, Jones, Horacek, Ditter, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

Bialas presented tax list correction #10, accelerating 2013 personal property tax. Discussion held. Moved by Peterson and seconded by Ditter to approve tax list correction #10. Roll Call: AYES-Peterson, Jones, Horacek, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





July 9, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 9, 2013 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, Lani, Jones, Horacek. Also present was County Clerk, Danette Zarek, and County Assessor, Sandra Bialas.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 3, 2013.

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

Moved by Voichoskie and seconded by Lani to approve the minutes of the May 14, 2013 meeting. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Ditter, Horacek, Jarecke; NAYS-None. Motion carried.

County Assessor, Sandra Bialas, 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. Protestor notified the assessor that the dry land shown on county records has been in CRP for several years. Moved by Lani and seconded by Voichoskie to change the 28 acres of dry land to CRP, per assessor's recommendation.

Protest #2. No testimony given. Moved by Peterson and seconded by Jones to reduce the valuation of house to 99% depreciation, per assessor's recommendation. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Voichoskie, Jarecke; NAYS-Ditter. Motion carried.

Protest #3. No testimony given. Moved by Ditter and seconded by Jones to change the irrigated acres as certified to the FSA office, per assessor's recommendation.

Protest #4. No testimony given. Moved by Ditter and seconded by Jones to change the irrigated acres as certified to the FSA office, per assessor's recommendation.

Protest #5. No testimony given. Moved by Peterson and seconded by Voichoskie to stand as assessed, per assessor's recommendation.

Protests #6. No testimony given. Moved by Horacek and seconded by Voichoskie to reduce the value of the house to \$1.00 per square foot, per assessor's recommendation.

Bialas presented to the board a list of valuation changes made after March 19, 2013 abstract, but before June 1, 2013.

Protest #7. No testimony given. Moved by Ditter and seconded by Voichoskie to stand as assessed, per assessor's recommendation. Protestor came before the board after decision made. Testimony given. Board explained decision to protestor.

Protest #8. Testimony given. Moved by Peterson and seconded by Voichoskie to reduce number of dryland acres to 119 as shown on GIS, per assessor's recommendation.

Protest #9. Testimony given. Moved by Lani and seconded by Jones to stand as assessed, per assessor's recommendation.

Protest #10. Testimony given. Moved by Ditter and seconded by Peterson to stand as assessed, per assessor's recommendation.

Moved by Lani and seconded by Horacek to adjourn the Board of Equalization meeting. All motions, except where specified, had the following roll call vote: AYES-Jarecke, Ditter, Voichoskie, Peterson, Lani, Jones, Horacek; NAYS-None. Motion carried.

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





July 23, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 23, 2013 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, Jones, Horacek. Also present was County Clerk, Danette Zarek, and County Assessor, Sandra Bialas.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 17, 2013.

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, Jones, Horacek, Jarecke; NAYS-None. ABSENT-Lani. Motion carried.

Moved by Voichoskie and seconded by Ditter to approve the minutes of the July 9, 2013 meeting. Roll Call: AYES-Voichoskie, Peterson, Jones, Ditter, Horacek, Jarecke; NAYS-None. ABSENT-Lani. Motion carried.

County Assessor, Sandra Bialas, 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 #11. Testimony given. Moved by Ditter and seconded by Jones to reduce the value of the house per assessor's recommendation.

Protest #12. Testimony given. Protestor submitted survey of property. Moved by Peterson and seconded by Voichoskie to reduce the number of acres to match the survey, per assessor's recommendation.

Protest #13. Testimony given. Moved by Horacek and seconded by Ditter to reduce the value of the house to \$19,320.00.

Protest #14. Testimony given. Moved by Horacek and seconded by Ditter to stand as assessed, per county attorney.

Protest #15. Testimony given. Moved by Horacek and seconded by Voichoskie to stand as assessed, per county attorney.

Protests #16. Testimony given. Moved by Peterson and seconded by Horacek to stand as assessed, per county attorney.

Protest #17. No testimony given. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #18. No testimony given. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #19. Protest withdrawn.

Ronda Malander, County Treasurer, presented a motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2010 Dodge Caravan and a 2008 Ford bus. Discussion was held. Moved by Jones and seconded by Peterson to approve said application.

Moved by Ditter and seconded by Horacek to adjourn the Board of Equalization meeting. All motions, except where specified, had the following roll call vote: AYES-Jarecke, Ditter, Voichoskie, Peterson, Jones, Horacek; NAYS-None. ABSENT-Lani. Motion carried.

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





August 13, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 13, 2013 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, Lani, Jones, Horacek. Also present was County Clerk, Danette Zarek and County Assessor, Sandra Bialas.

Pledge of Allegiance is recited.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on August 7, 2013.

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

Moved by Ditter and seconded by Jones to approve the minutes of the July 23, 2013 meeting. Roll Call: AYES-Ditter, Lani, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Voichoskie, Peterson. Motion carried.

Bialas presented the Board with a list of exemption applications. Discussion held. Moved by Lani and seconded by Horacek to approve and publish the list of 2013 real estate parcels exempt from property taxation by qualifying organizations in the Genoa Leader Times. Roll Call: AYES-Lani, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Voichoskie, Peterson. Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





August 27, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 27, 2013 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, Lani, Jones. Also present was County Clerk, Danette Zarek, and County Treasurer, Ronda Malander.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on August 21, 2013.

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

Pledge of Allegiance is recited.

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

Moved by Peterson and seconded by Lani to approve the minutes of the August 13, 2013 meeting. Roll Call: AYES-Peterson, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None. ABSENT-Horacek. Motion carried.

Malander presented a motor vehicle exemption application submitted by Whispering Cedars for vehicles and trailers in their possession, including a 1984 Chevy suburban, 1991 Ford van, 1986 Dodge van, 1989 Ford bus, 1986 Chevy bus, 1999 Ford van, 2000 Dodge van, 2004 Dodge car, 1970 homemade trailer, 1994 homemade trailer and 2002 Ford pickup. Discussion was held. Moved by Voichoskie and seconded by Ditter to approve said application. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Ditter, Jarecke; NAYS-None. ABSENT-Horacek. Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





October 8, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 8, 2013 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, Jones, Horacek. Also present was County Clerk, Danette Zarek and Sandra Bialas, County Assessor. Chairmen advised those present of the open meetings act and its posting in the Supervisor's Room.

Pledge of allegiance is recited.

Notice of the meeting was given thereof by publication in the Nance County Journal on October 2, 2013.

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

Moved by Ditter and seconded by Horacek to approve the minutes of the August 27, 2013 meeting. Roll Call: AYES-Ditter, Peterson, Jones, Jarecke; NAYS-None; ABSTAIN-Voichoskie, Horacek; ABSENT-Lani. Motion carried.

Bialas presented tax list correction #12, a correction taking 2012 real estate taxes out of tax district #11 as the TIF has been paid off by Valley View Assisted Living. Discussion was held. Moved by Voichoskie and seconded by Jones, to approve tax list correction #12. Roll Call: AYES-Voichoskie, Peterson, Jones, Horacek, Ditter, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

Tax levies for the 2013-2014 were reviewed and discussed.

Moved by Horacek and seconded by Voichoskie to approve the following tax rates for 2013-2014:

Nance County		Council Creek	0.027135
General	0.274378	Cedar	0.008455
Reappraisal	0.007290	Timber Creek	0.018878
Building	0.011717	South Branch	0.030250
<u>Fair</u>		Cottonwood	0.045414
General	0.005443	Loup Ferry	0.015679
Capital Improvement	0.00000	Fullerton	0.000000
Fullerton City		West Newman	0.011059
General	0.493530	East Newman	0.000000
Bond	0.104267	Prairie Creek	0.085840
Genoa City		School Districts	
General	0.499998	#1 General	1.020000
Bond	0.426784	Special Building	0.030000
Genoa Airport		#30 General	0.782299
Bond	0.00000	Special Building	0.090909
Belgrade Village		Qual Cap Fund 9-12	0.025370
General	0.450000		
Fire Districts			
Genoa #3	0.025000		
Belgrade #4	0.025000		
Fullerton #7	0.025000		

<u>Townships</u>

Beaver 0.018860 Genoa 0.000000





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

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





November 12, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 12, 2013 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, Lani, Jones. Horacek. Also present is County Clerk, Danette Zarek, and County Assessor. Sandra Bialas

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 November 6, 2013.

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

Moved by Ditter and seconded by Lani to approve the minutes of the October 8, 2013 meeting. Roll Call: AYES-Ditter, Voichoskie, Lani, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Peterson. Motion carried.

Bialas presented the Board with the 3-year assessment plan and gave a brief explanation of the plan.

Bialas presented tax list correction #13, accelerating the 2012 personal property tax for Double K Café due to upcoming auction. Discussion was held. Moved by Horacek and seconded by Voichoskie, to approve tax list correction #13. Roll Call: AYES-Horacek, Ditter, Voichoskie, Lani, Jones, Jarecke; NAYS-None; ABSENT-Peterson. Motion carried.

Board received a resignation letter from Sandra Bialas with an effective date of December 31, 2013. Board visited with Bialas regarding her upcoming retirement. Moved by Voichoskie and seconded by Horacek to accept Bialas' resignation with regrets. Roll Call: AYES-Voichoskie, Lani, Jones, Horacek, Ditter, Jarecke; NAYS-None; ABSENT-Peterson. Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





December 19, 2013

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 19, 2013 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, Lani, Jones. Also present was County Clerk, Danette Zarek, and County Assessor, Sandra Bialas and Deputy Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on December 11, 2013.

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

Pledge of Allegiance is recited.

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

Moved by Ditter and seconded by Peterson to approve the minutes of the November 12, 2013 meeting. Roll Call: AYES-Ditter, Voichoskie, Peterson, Lani, Jones, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Bialas presented tax list correction #1, assessing penalty on personal property tax. Discussion held. Moved by Peterson and seconded by Lani to approve tax list correction #1.

Bialas presented tax list correction #2 assessing penalty on personal property tax. Discussion held. Moved by Voichoskie and seconded by Jones, to approve tax list correction #2.

Bialas presented tax list correction #3, assessing penalty on personal property tax. Discussion held. Moved by Lani and seconded by Ditter to approve tax list correction #3.

Bialas presented tax list correction #4, correcting real estate tax on land in river as land has no value. Moved by Ditter and seconded by Peterson to approve tax list correction #4.

Bialas presented tax list correction #5, splitting off 2 acres with 2 bins in SW $\frac{1}{4}$ 32-18-4. Discussion held. Moved by Ditter and seconded by Lani to approve tax list correction #5.

Bialas presented tax list correction #6, correcting acres and tax on above SW $\frac{1}{4}$ 32-18-4 with 2 bins. Discussion held. Moved by Peterson and seconded by Voichoskie to approve tax list correction #6.

Bialas presented tax list correction #7, correcting personal property tax on property sold in 2012 tax year. Discussion held. Moved by Voichoskie and seconded by Lani to approve tax list correction #7.

Bialas presented 2012 tax list correction #14, correcting homestead exemption corrected by Department of Revenue. Discussion held. Moved by Voichoskie and seconded by Lani to approve tax list correction #14.

9:10 AM County Attorney present.

All above motions have a roll call as follows: AYES-Ditter, Voichoskie, Peterson, Lani, Jones, Jarecke; NAYS-None. ABSENT-Horacek. Motion carried.

Bialas handed out a map of proposed change in agland areas dividing the county into two agland areas instead of three areas. Discussion held.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	