



January 14, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 14, 2014 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, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on January 8, 2014.

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 19, 2013 meeting. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #8, correcting a clerical error on dryland acres incorrectly entered as irrigated. Discussion was held. Moved by Ditter and seconded by Voichoskie, to approve tax list correction #8. Roll Call: AYES-Ditter, Voichoskie, Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None; Motion carried.

Moved by Peterson and seconded by Voichoskie 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 11, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 11, 2014 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, Horacek. Also present was County Clerk, Danette Zarek and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by posting in the Fullerton, Genoa and Belgrade post offices on February 6, 2014.

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

Moved by Voichoskie and seconded by Ditter to approve the minutes of the January 14, 2014 meeting. Roll Call: AYES-Voichoskie, Peterson, Jones, Horacek, Ditter, Jarecke; NAYS-None; ABSTAIN-Lani. Motion carried.

Zoucha presented tax list corrections #9 and 10, in which a small strip of land was purchased by the NE Dept of Roads from landowner, thus changing the real estate to tax exempt for the year 2013 and deleting the real estate from the current landowner's possession. Discussion was held. Moved by Lani and seconded by Voichoskie, to approve tax list correction #9. Roll Call: AYES-Lani, Jones, Horacek, Ditter, Voichoskie, Peterson, Jarecke; NAYS-None; Motion carried.

Moved by Ditter and seconded by Jones to approve tax list correction #10. Roll Call: AYES-Ditter, Voichoskie, Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





March 25, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 25, 2014 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, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and Genoa Leader-Times on March 19, 2014.

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 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 February 11, 2014 meeting. Roll Call: AYES-Peterson, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Zoucha presented tax list correction #11, in which a 2013 homestead exemption was given to land owner on full acreage when the exemption should have only been given on the home, garage and one acre of land. Discussion was held. Moved by Ditter and seconded by Lani to approve tax list correction #11. Roll Call: AYES-Ditter, Voichoskie, Peterson, Lani, Jones, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Zoucha presented tax list correction #12, in which the State Tax Commissioner denied full homestead exemption to land owner for 2012, due to household income exceeding the statutory income limit. Discussion held. Moved by Peterson and seconded by Voichoskie to approve said tax list correction #12. Roll Call: AYES-Peterson, Lani, Jones, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Moved by Ditter and seconded by Jones 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	





May 13, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 13, 2014 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, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and Genoa Leader-Times on May 7, 2014.

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 Horacek 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 Peterson to approve the minutes of the March 25, 2014 meeting. Roll Call: AYES-Voichoskie, Peterson, Jones, Horacek, Ditter, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

Zoucha presented tax list correction #13, in which the State Tax Commissioner denied full homestead exemption to land owner for 2012, due to household income exceeding the statutory income limit. Discussion held. Moved by Ditter and seconded by Peterson to approve said tax list correction #13. Roll Call: AYES-Ditter, Voichoskie, Peterson, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

Zoucha presented tax list correction #14, in which a pivot included on landowners personal property is actually located in Boone County and needs to be removed from Nance County. Discussion held. Moved by Ditter and seconded by Horacek to approve said tax list correction #14. Roll Call: AYES-Ditter, Voichoskie, Peterson, Jones, Horacek, Jarecke; NAYS-None; ABSENT-Lani. Motion carried.

9:15 a.m. Lani present

Zoucha informed the board of the requirement to review agland with improvements over the next two years. She is looking into a company called Pictometry, which would make the process much easier and save the assessor's office from having to drive around inspecting each property site.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





June 24, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 24, 2014 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Vice-Chairman opened the Board of Equalization meeting at 4:00 P.M. with the following members present-Ditter, Voichoskie, Peterson, Lani, Jones, Horacek. Also present was County Clerk, Danette Zarek, and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on June 18, 2014.

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

Moved by Peterson and seconded by Horacek to approve the minutes of the May 13, 2014 meeting. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Voichoskie, Ditter; NAYS-None. ABSENT-Jarecke. Motion carried.

County Assessor, Megan Zoucha, entered into the record the following: 1. Copy of proof of publication to the Nance County Journal & Genoa Leader Times of the Legal Notice certifying completion of the 2014 assessment rolls. 2. Assessor's Office Policy and Procedures and Appraisal Procedures used by County Assessor. 3. Procedures to send valuation notices. 4. Copy of letter and 2014 land valuations sent with 2014 valuation notices. 5. Copy of letter sent to land owners with 2014 area change. 6. 2014 Opinions of the Property Tax Administration for Nance County. 7. 2014 Nebraska Tax Equalization & Review Commission Findings for Nance County. 8. 2014 Nance County Market Areas. 9. Nance County 2014 Average Acre Value Comparison.

Protest #1. No testimony given. Discussion held. Moved by Peterson and seconded by Voichoskie to stand as assessed, per assessor's recommendation.

Protest #2. No testimony given. Discussion held. Moved by Lani and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #3. Testimony given. Discussion held. Moved by Horacek and seconded by Jones to change 9.21 acres to WRP per Warranty Deed Easement, and remaining acres stand as assessed, per assessor's recommendation.

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

Andrew Ditter	
Vice-Chairman	
Danette Zarek	
County Clerk	





July 8, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 8, 2014 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-Andrew Ditter, Robert Voichoskie, Curtis Peterson, Clair Jones, Ralph Horacek, Dennis Jarecke. Also present was County Clerk, Danette Zarek, and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 2, 2014.

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

Moved by Peterson and seconded by Ditter to approve the minutes of the June 24, 2014 meeting. Roll Call: AYES-Peterson, Jones, Horacek, Voichoskie, Ditter, Jarecke; NAYS-None. ABSENT-Lani. Motion carried.

Protest #4. Testimony given. Protestor states that 80.94 of dry land included in this real property, is in CRP. Discussion held. Moved by Ditter and seconded by Peterson to change 80.94 acres of dry land to CRP, after verification from the FSA office.

Protest #5. No testimony given. Discussion held. Moved by Voichoskie and seconded by Horacek to stand as assessed, and remove subdivision for 2015, per assessor's recommendation.

Protest #6. No testimony given. Discussion held. Moved by Peterson and seconded by Horacek to change irrigated landuse to dry land and add 1 acre homesite, reducing value from \$388,135.00 to \$365,045.00 per assessor's recommendation.

Protest #7. No testimony given. Discussion held. Moved by Ditter and seconded by Horacek to stand as assessed, and remove subdivision for 2015, per assessor's recommendation.

Protest #8. Testimony given. In preparing for the protest hearing, Assessor has found that landuse of this real property is not properly reflected in the assessor's records. Discussion held. Moved by Voichoskie and seconded by Ditter to make changes to the real property to correctly reflect the landuse acres, raising the value of the real property, per assessor's recommendation.

Protest #9. No testimony given. Protestor submitted an appraisal of the property, dated May 29, 2013, where the appraisal valued the property at \$825,000.00. Discussion held. Moved by Horacek and seconded by Voichoskie to lower the value of the real property from \$1,033,105.00 to \$930,000.00, per assessor's recommendation.

Protest #10. No testimony given. Discussion held. Moved by Horacek and seconded by Jones to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Voichoskie, Peterson, Jones, Jarecke; NAYS-Ditter; ABSENT-Lani. Motion carried.

Protest #11. Testimony given. Discussion held. Moved by Peterson and seconded by Horacek to stand as assessed, per assessor's recommendation.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





July 22, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 22, 2014 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-Andrew Ditter, Robert Voichoskie, Curtis Peterson, Clair Jones, Dennis Jarecke. Also present was County Clerk, Danette Zarek, and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 16, 2014.

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

Moved by Ditter and seconded by Peterson to approve the minutes of the July 8, 2014 meeting. Roll Call: AYES-Ditter, Voichoskie, Peterson, Jones, Jarecke; NAYS-None. ABSENT-Lani, Horacek. Motion carried.

Protest #12. Testimony given. Discussion held. Moved by Voichoskie and seconded by Peterson to stand as assessed, per assessor's recommendation.

Protest #13. Testimony given. Discussion held. Moved by Ditter and seconded by Voichoskie to lower value of house to \$1.00 per square foot = \$1,408.00; land value to stand as assessed, per assessor's recommendation.

Protest #14. No testimony given. In preparation for the protest hearing, Assessor has found that landuse of the real property is not properly reflected in the assessor's records. Discussion held. Moved by Jones and seconded by Ditter to change landuse of some grass acres to tree acres, reducing value, per assessor's recommendation.

Protest #15. No testimony given. In preparation for the protest hearing, Assessor has found that landuse of the real property is not properly reflected in the assessor's records. Discussion held. Moved by Peterson and seconded by Voichoskie to change landuse of some grass acres to dryland acres, increasing value, per assessor's recommendation.

Protest #16. Testimony given. Assessor performed a physical inspection of the house and provided pictures for the board to review. Discussion held. Moved by Ditter and seconded by Jones to reduce the value of the house to \$98,860.00, per assessor's recommendation.

Protest #17. No testimony given. Discussion held. Moved by Jones and seconded by Peterson to stand as assessed, per assessor's recommendation.

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

Protest #19. Testimony given. Discussion held. Moved by Ditter and seconded by Peterson to stand as assessed, per assessor's recommendation.

Protest #20. Testimony given. Discussion held. Moved by Ditter and seconded by Voichoskie to stand as assessed, per assessor's recommendation.

Protest #21. No testimony given. Discussion held. Moved by Peterson and seconded by Voichoskie to stand as assessed, per assessor's recommendation.

Protest #22. Testimony given. Discussion held. Moved by Jones and seconded by Voichoskie to stand as assessed, per assessor's recommendation.

Protest #23. Testimony given. Discussion held. Moved by Ditter and seconded by Voichoskie to remove 1 acre of dryland to correct landuse, per assessor's recommendation.

Protest #24. Testimony given. Discussion held. Moved by Voichoskie and seconded by Ditter to change landuse to match FSA records, increasing value, per assessor's recommendation.

Protest #25. Testimony given. Discussion held. Moved by Jones and seconded by Ditter to stand as assessed, per assessor's recommendation.

Protest #26. Testimony given. Discussion held. Moved by Jones and seconded by Ditter to stand as assessed, per assessor's recommendation.

Protest #27. Testimony given. Discussion held. Moved by Jones and seconded by Ditter to stand as assessed, per assessor's recommendation.





Protest #28. Testimony given. Discussion held. Moved by Jones and seconded by Ditter to stand as assessed, per assessor's recommendation.

Protest #29. No testimony given. Discussion held. Moved by Ditter and seconded by Voichoskie to stand as assessed, per assessor's recommendation.

Zoucha presented the board with the 3-year assessment plan. Moved by Jones and seconded by Peterson to accept the 3-year assessment as submitted.

Zoucha presented the board with Tax List Correction #15, accelerating 2014 personal property due to sale of real estate and personal property has been removed and is subject to immediate taxation and payment. Total tax due \$7,507.86. Moved by Peterson and seconded by Voichoskie to approve tax list correction #15.

Zoucha presented the board with list of 2014 changes after abstract March 19, 2014. Said corrections were made before valuation change notices were sent out.

Zoucha presented the board with a list of proposed notice of valuation change to be sent after June 1, 2014.

- 1) Valuation change due to incorrect landuse acres.
- 2) Valuation change due to real estate already centrally assessed.
- 3) Valuation change due to real estate already centrally assessed.
- 4) Valuation change due to incorrect landuse acres.
- 5) Valuation change due to clerical error.
- 6) Valuation change due to clerical error.
- 7) Valuation change due to clerical error.
- 8) Valuation change due to clerical error.
- 9) Valuation change due to clerical error.
- 10) Valuation change due to incorrect landuse acres.

Moved by Ditter and seconded by Voichoskie to approve the valuation changes and that said notices be mailed out.

Ronda Malander, County Treasurer, 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. Moved by Voichoskie and seconded by Peterson to approve said application.

Malander presented a motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2010 Dodge van and a 2008 Ford bus. Moved by Voichoskie and seconded by Peterson to approve said application.

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

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





August 12, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 12, 2014 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Vice-Chairman opened the Board of Equalization meeting at 9:00 A.M. with the following members present-Andrew Ditter, Robert Voichoskie, Curtis Peterson, Greg Lani, Clair Jones, Ralph Horacek. Also present was County Clerk, Danette Zarek and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and Genoa Leader Times on August 6, 2014.

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

Moved by Peterson and seconded by Jones to approve the minutes of the July 22, 2014 meeting. Roll Call: AYES-Peterson, Jones, Horacek, Voichoskie, Ditter; NAYS-None; ABSTAIN-Lani; ABSENT-Jarecke. Motion carried.

Zoucha reported on the 2014 review of the cemetery associations. She made contact with most of the cemetery contact persons and reports no changes. All cemeteries continue their exempt status.

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

Andrew Ditter	
Vice-Chairman	
Danette Zarek	
County Clerk	





September 23, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 23, 2014 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-Dennis Jarecke, Andrew Ditter, Robert Voichoskie, Curtis Peterson, Greg Lani, Clair Jones and Ralph Horacek. Also present was County Clerk, Danette Zarek and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on September 17, 2014.

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

Moved by Peterson and seconded by Voichoskie to approve the minutes of the August 12, 2014 meeting. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Ditter, Voichoskie, Jarecke; NAYS-None; Motion carried.

Assessor presented the Board with a list of exemption applications. Discussion held. Moved by Voichoskie and seconded by Jones to approve and publish the list of 2014 real estate parcels exempt from property taxation by qualifying organizations in the Nance County Journal. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Horacek, Ditter, Jarecke; NAYS-None; Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





October 14, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 14, 2014 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 and County Assessor, Megan Zoucha. Chairman 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 and the Genoa Leader Times on October 8, 2014.

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 Peterson to approve the minutes of the September 23, 2014 meeting. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Horacek, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented proposed notice of valuation changes to be sent after June 1, 2014.

- 1) Valuation change on parcel #0030474.00 due to clerical error is discussed. A change increases the value by \$6,640.00. Moved by Voichoskie and seconded by Horacek to approve the valuation change and that notice be mailed out. Roll Call: AYES-Voichoskie, Peterson, Lani, Jones, Horacek, Ditter, Jarecke; NAYS-None. Motion carried.
- 2) Valuation change on parcel #0030470.00 due to clerical error is discussed. A change decreases the value by \$6,640.00. Moved by Peterson and seconded by Lani to approve the valuation change and that notice be mailed out. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Tax levies for the 2014-2015 were reviewed and discussed. Moved by Horacek and seconded by Voichoskie to approve the following tax rates for 2014-2015:

Nance County		Beaver	0.000000
<u> </u>	0.200450		
General	0.208458	Genoa	0.000000
Reappraisal	0.005752	Council Creek	0.000000
Building	0.004574	Cedar	0.000000
<u>Fair</u>		Timber Creek	0.000000
General	0.003558	South Branch	0.027026
Capital Improvement	0.001150	Cottonwood	0.024261
Fullerton City		Loup Ferry	0.011397
General	0.499310	Fullerton	0.000000
Bond	0.068088	West Newman	0.009821
Genoa City		East Newman	0.006807
General	0.499996	Prairie Creek	0.074287
Bond	0.426785	School Districts	
Genoa Airport		#1 General	0.801659
Bond	0.00000	Special Building	0.012116
Belgrade Village		#30 General	0.668918
General	0.450000	Special Building	0.084731
Fire Districts		Qual Cap Fund 9-12	0.021345
Genoa #3	0.025000		
Belgrade #4	0.025000		
Fullerton #7	0.025000		





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

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	





November 12, 2014

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 12, 2014 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-Andrew Ditter, Robert Voichoskie, Curtis Peterson, Greg Lani, Clair Jones, Ralph Horacek, Dennis Jarecke. Also present was County Clerk, Danette Zarek, and Deputy County Assessor, Annie Strain.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on November 5, 2014.

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

Moved by Ditter and seconded by Peterson to approve the minutes of the October 14, 2014 meeting. Roll Call: AYES-Ditter, Voichoskie, Peterson, Lani, Jones, Horacek, Jarecke; NAYS-None. Motion carried.

Strain presented the board with Tax List Correction #16, accelerating 2014 personal property due to sale of the personal property. Total tax due \$101.00. Moved by Peterson and seconded by Ditter to approve tax list correction #16. Roll Call: AYES-Peterson, Lani, Jones, Horacek, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke	
Chairman	
Danette Zarek	
County Clerk	