



Nance Board of Equalization Minutes



January 13, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 13, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. Also present is 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 January 7, 2015.

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, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Moved by Horacek and seconded by Ditter to approve the minutes of the November 12, 2014 meeting. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #1, correcting a clerical error on personal property accelerated in 2014, but not removed from tax roll. Discussion was held. Moved by Ditter and seconded by Voichoskie, to approve tax list correction #1. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None; Motion carried.

Zoucha presented tax list correction #2, changing commercial property to tax exempt property due to Merrick County purchasing the Lone Tree Medical Clinic. Discussion held. Moved by Carlson and seconded by Horacek to approve tax list correction #2. Roll Call: AYES-Carlson, Small, Ditter, Voichoskie, Horacek, Cornwell, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #3, changing personal property to tax exempt property due to Merrick County purchasing the personal property from Lone Tree Medical Clinic. Discussion held. Moved by Ditter and seconded by Carlson to approve tax list correction #3. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #4, correcting land use from dryland to pasture. Discussion held. Moved by Horacek and seconded by Cornwell to approve tax list correction #4. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie; NAYS-None; ABSTAIN-Jarecke. Motion carried.

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

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



January 27, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 27, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. 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 January 21, 2015.

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 Voichoskie to approve the agenda. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Moved by Voichoskie and seconded by Ditter to approve the minutes of the January 13, 2015 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented Exemption Application for Evangelical Lutheran Augustana Church. The parcels were purchased by the church and buildings removed for parking. Zoucha recommends exempt status beginning 2015. Moved by Carlson and seconded by Voichoskie to approve said exemption application as exempt. Roll Call: AYES-Carlson, Small, Voichoskie, Ditter, Horacek, Cornwell, Jarecke; NAYS-None; Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



February 10, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 10, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. 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 February 4, 2015.

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 Small to approve the agenda. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Moved by Voichoskie and seconded by Small to approve the minutes of the January 27, 2015 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #5, accelerating 2015 personal property tax due to sale of business. Discussion was held. Moved by Horacek and seconded by Ditter, to approve tax list correction #5. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None; Motion carried.

Zoucha presented tax list correction #6, eliminating TIF for 2014 and excess value is added to base effect. Discussion held. Moved by Voichoskie and seconded by Carlson to approve tax list correction #6. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #7, correction is part of correction #6 TIF paid off in 2014. Tax District #13 is eliminated and excess amount is added to base. Discussion held. Moved by Cornwell and seconded by Carlson to approve tax list correction #7. Roll Call: AYES-Cornwell, Carlson, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None. Motion carried.

Zoucha informed the board that she will have new valuations soon.

Zoucha received information from the Property Assessment Division of the Department of Revenue that they have rejected the Evangelical Lutheran Augustana Church exemption application due to the application being incomplete. It has been returned to the church for completion.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



February 24, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 24, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. 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 February 18, 2015.

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 Horacek to approve the agenda. Roll Call: AYES-Ditter, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None; ABSENT-Voichoskie. Motion carried.

Moved by Ditter and seconded by Small to approve the minutes of the February 10, 2015 meeting. Roll Call: AYES-Ditter, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None; ABSENT-Voichoskie. Motion carried.

Zoucha presented resubmitted Exemption Application for Evangelical Lutheran Augustana Church, which was incomplete as originally submitted. Discussion held. Moved by Horacek and seconded by Carlson to approve the completed Exemption Application for the Evangelical Lutheran Augustana Church as resubmitted. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None; ABSENT-Voichoskie. Motion carried.

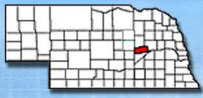
Moved by Horacek and seconded by Ditter to adjourn the Board of Equalization meeting. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. ABSENT-Voichoskie. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



March 24, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 24, 2015 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, Timothy Cornwell, James Carlson and Robert Small. 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 March 18, 2015.

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 Voichoskie to approve the agenda. Roll Call: AYES-Ditter, Voichoskie, Cornwell, Carlson, Small, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Moved by Carlson and seconded by Voichoskie to approve the minutes of the February 24, 2015 meeting. Roll Call: AYES-Carlson, Small, Ditter, Voichoskie, Cornwell, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Zoucha presented evidence of grain bins that were erected on a farm site and never added on the tax roll. The evidence shows that the grain bins have been on the farm site since at least 2009. She asked the board how they would like her to handle this. Discussion held. Moved by Small and seconded by Voichoskie to add the grain bins on to 2014 tax roll and move forward. Roll Call: AYES-Small, Ditter, Voichoskie, Cornwell, Carlson, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Zoucha handed out 2015 land valuations. Values have again increased. Home sites and acreages will see the greatest increase.

Zoucha presented tax list correction #8, correcting a clerical error in which a personal property item that had depreciated out was added to the return. Discussion was held. Moved by Ditter and seconded by Carlson, to approve tax list correction #8. Roll Call: AYES-Ditter, Voichoskie, Cornwell, Carlson, Small, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Ronda Malander, County Treasurer, came before the board for approval of a personal tax refund in the amount of \$29.76 due to the above tax list correction #8. Moved by Ditter and seconded by Voichoskie to approve a personal tax refund to Fullerton Elevator Company in the amount of \$29.76 due to a tax list correction. Roll Call: AYES-Ditter, Voichoskie, Cornwell, Carlson, Small, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



April 14, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 14, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. 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 April 8, 2015.

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 Voichoskie to approve the agenda. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Moved by Voichoskie and seconded by Small to approve the minutes of the March 24, 2015 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #9, taxing real property which had been previously omitted due to taxpayer's failure to report the real property. Discussion was held. Moved by Ditter and seconded by Carlson, to approve tax list correction #9. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #10, taxing real property which had been previously omitted due to taxpayer's failure to report the real property. Discussion was held. Moved by Ditter and seconded by Horacek, to approve tax list correction #10. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



April 28, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 28, 2015 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, Timothy Cornwell, James Carlson and Robert Small. 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 April 22, 2015.

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 Voichoskie and seconded by Carlson to approve the agenda. Roll Call: AYES-Voichoskie, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Moved by Cornwell and seconded by Small to approve the minutes of the April 14, 2015 meeting. Roll Call: AYES-Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Horacek. Motion carried.

Zoucha presented tax list correction #11, taxing real property which had been previously omitted due to taxpayer's failure to report the real property. Zoucha reports that the taxpayers were very helpful in gathering the information necessary to value the property. Discussion was held. Moved by Cornwell and seconded by Ditter, to approve tax list correction #11. Roll Call: AYES-Cornwell, Carlson, Ditter, Voichoskie, Jarecke; NAYS-Small; ABSENT-Horacek. Motion carried.

It is noted that the Findings and Orders have been received from the Nebraska Tax Equalization and Review Commission showing that the levels of value of real property in Nance County for tax year 2015 satisfy the requirements of the Laws of the State of Nebraska.

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

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



May 26, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 26, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. 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 May 20, 2015.

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 Voichoskie and seconded by Horacek to approve the agenda. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Horacek and seconded by Carlson to approve the minutes of the April 28, 2015 meeting. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #12, in which the State Tax Commissioner denied homestead exemption to land owner for 2013, due to household income exceeding the statutory income limit. Discussion was held. Moved by Horacek and seconded by Carlson, to approve tax list correction #12. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #13, accelerating 2015 personal property due to sale of business. Discussion was held. Moved by Cornwell and seconded by Ditter, to approve tax list correction #13. Roll Call: AYES-Cornwell, Carlson, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



June 23, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 23, 2015 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 3:30 P.M. with the following members present- Dennis Jarecke, Robert Voichoskie, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. 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 17, 2015.

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 Small to approve the agenda. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. ABSENT-Ditter. Motion carried.

Moved by Small and seconded by Voichoskie to approve the minutes of the May 26, 2015 meeting. Roll Call: AYES-Small, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS-None. ABSENT-Ditter. 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 2015 assessment rolls. 2. Assessor's Office Policy and Procedures and Appraisal Procedures used by the County Assessor. 3. Procedures to send valuation notices. 4. Copy of letter and 2015 land valuations sent with 2015 valuation notices. 5. 2015 Opinions of the Property Tax Administrator for Nance County. 6. 2015 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas. 8. Nance County 2015 Average Acre Value Comparison.

Protest #1. Testimony given. Discussion held. Moved by Horacek and seconded by Cornwell to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Voichoskie; NAYS-Jarecke; ABSENT-Ditter. Motion carried.

Protest #2. No testimony given. The land owner noted on the protest form that 49 acres of this real estate has not been irrigated for several years and that there is no well on the property. Zoucha reviewed the property and verified this information as being correct. Discussion held. Moved by Horacek and seconded by Voichoskie to change 49 acres from irrigated to dryland, per assessor's recommendation. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Voichoskie, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Moved by Voichoskie and seconded by Carlson to adjourn the Board of Equalization meeting. AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. ABSENT-Ditter; Motion carried.

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



July 14, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 14, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson, Robert Small, 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 8, 2015.

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 Carlson to approve the agenda. Roll Call: AYES-Ditter, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. ABSENT-Voichoskie. Motion carried.

Moved by Small and seconded by Horacek to approve the minutes of the June 23, 2015 meeting. Roll Call: AYES-Small, Horacek, Cornwell, Carlson, Jarecke; NAYS-None; ABSTAIN-Ditter; ABSENT-Voichoskie. Motion carried.

Protest #3. Testimony given. Discussion held. Moved by Horacek and seconded by Carlson to change landuse from acreage to agland (5.42 acre grass/5.96 acre trees/1 acre homesite), per assessor's recommendation.

Protest #4. Testimony given. Discussion held. Moved by Cornwell and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #5. Testimony given. Discussion held. Moved by Ditter and seconded by Carlson to stand as assessed per assessor's recommendation.

Protest #6. Testimony given. Discussion held. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #7. Testimony given. Discussion held. Moved by Ditter and seconded by Carlson to stand as assessed, per assessor's recommendation.

Protest #8. No testimony given. Discussion held. Moved by Small and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #9. No testimony given. Discussion held. Moved by Ditter and seconded by Cornwell to stand as assessed, per assessor's recommendation.

Protest #10. No testimony given. Discussion held. Moved by Carlson and seconded by Horacek to stand as assessed, per assessor's recommendation.

Protest #11. No testimony given. Assessor recommends that 5 acres of dryland be changed to grassland, changing the value of the real estate from \$30,460.00 to \$19,790.00. Discussion held. Moved by Horacek and seconded by Ditter to make the changes per assessor's recommendation. Roll Call: AYES-Horacek, Carlson, Small, Ditter, Jarecke; NAYS-None; ABSTAIN-Cornwell; ABSENT-Voichoskie. Motion carried.

Protest #12. No testimony given. Discussion held. Moved by Carlson and seconded by Small to stand as assessed, per assessor's recommendation. Roll Call: AYES-Carlson, Small, Ditter, Horacek, Jarecke; NAYS-None; ABSTAIN-Cornwell; ABSENT-Voichoskie. Motion carried.

Protest #13. No testimony given. Assessor recommends to reduce number of grassland to 25.25 acres; increase number of trees to 14.35 acres and increase wasteland to 16.51 acres reducing the value of the real estate from \$62,365.00 to \$49,750.00. Discussion held. Moved by Horacek and seconded by Small to make the changes per assessor's recommendation. Roll Call: AYES-Horacek, Carlson, Small, Ditter, Jarecke; NAYS-None; ABSTAIN-Cornwell; ABSENT-Voichoskie. Motion carried.

Protest #14. No testimony given. Assessor recommends to reduce grass acres to 34.22 and add 9.23 acres of wasteland, reducing the value of the real estate from \$56,635.00 to \$47,525.00. Discussion held. Moved by Ditter and seconded by Carlson to make the changes per assessor's recommendation. Roll Call: AYES-Ditter, Horacek, Carlson, Small, Jarecke; NAYS-None; ABSTAIN-Cornwell; ABSENT-Voichoskie. Motion carried.

Protest #15. No testimony given. Discussion held. Moved by Carlson and seconded by Jarecke to stand as assessed, per assessor's recommendation. Roll Call: AYES-Carlson, Small, Ditter, Horacek, Jarecke; NAYS-None; ABSTAIN-Cornwell; ABSENT-Voichoskie. Motion carried.



Nance Board of Equalization Minutes



Protest #16. No testimony given. Assessor recommends to reduce number of grassland to 12.41 acres and add wasteland acres of 49.96 and add 3.77 acres of trees, reducing the value of the real estate from \$79,980.00 to \$34,920.00. Discussion held. Moved by Horacek and seconded by Small to make the changes per assessor's recommendation. Roll Call: AYES-Horacek, Carlson, Small, Ditter, Jarecke; NAYS-None; ABSTAIN-Cornwell; ABSENT-Voichoskie. Motion carried.

Protest #17. Testimony given. Discussion held. Moved by Horacek and seconded by Carlson to allow a 5% depreciation on the value of the home.

Protest #18. Testimony given. Protestor feels that there was a mathematical error when computing the number of acres by the 2015 valuations. Discussion held. Board asked Zoucha to go over the mathematics to be sure there are no errors. Moved by Ditter and seconded by Horacek to stand as assessed per the assessor's recommendation, unless mathematical errors are found.

Protest #19. Testimony given. Protestor feels that there was a mathematical error when computing the number of acres by the 2015 valuations. Discussion held. Board asked Zoucha to go over the mathematics to be sure there are no errors. Moved by Carlson and seconded by Ditter to stand as assessed per the assessor's recommendation, unless mathematical errors are found.

Protest #20. Testimony given. Protestor withdraws this protest. Moved by Horacek and seconded by Small to stand as assessed, per assessor's recommendation.

Protest #21. Testimony given. Discussion held. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation.

Zoucha presented the board with a list of 2015 changes after abstract March 19, 2015. 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, 2015.

- 1) Valuation change due to valuing entire acreage at \$12,000.00 rather than just 1st acre.
- 2) Valuation change due to valuing 4 acres at \$12,000.00 rather than just 1st acre.
- 3) Valuation change due to the fact that property has no electricity or plumbing.
- 4) Valuation change due to incorrect landuse.
- 5) Valuation change due to incorrect landuse.
- 6) Valuation change due to incorrect landuse and added improvement.
- 7) Valuation change due to incorrect landuse.
- 8) Valuation change due to incorrect landuse.
- 9) Valuation change due to incorrect landuse.
- 10) Valuation change due to incorrect landuse.
- 11) Valuation change due to incorrect landuse.
- 12) Valuation change due to incorrect landuse.
- 13) Valuation change due to incorrect landuse.
- 14) Valuation change due to incorrect landuse.
- 15) Valuation change due to incorrect landuse.
- 16) Valuation change due to incorrect landuse.
- 17) Valuation change due to incorrect landuse.
- 18) Valuation change due to incorrect landuse. (verified with FSA)
- 19) Valuation change due to incorrect landuse. (verified with FSA)
- 20) Valuation change due to incorrect landuse. (verified certified IRRG acres)
- 21) Valuation change due to incorrect landuse. (verified certified IRRG acres)
- 22) Valuation change due to incorrect landuse. (verified certified IRRG acres)
- 23) Valuation change due to incorrect landuse. (electricity & sand point well only)
- 24) Valuation change due to incorrect landuse. (moved pivot)
- 25) Valuation change due to incorrect landuse.
- 26) Valuation change due to incorrect landuse.
- 27) Valuation change due to incorrect landuse.

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



Nance Board of Equalization Minutes



Zoucha presented Tax List Correction #14. The manufactured home was sold and is to be moved from the property. 2015 taxes must be accelerated. Discussion held. Moved by Cornwell and seconded by Horacek to approve said tax list correction #14.

Homestead exemption for a Nance County resident was discussed. The resident has qualified for the homestead exemption for many years, but this year the State required an updated doctor's letter for qualifying persons. Her doctor's letter came back stating that she does not qualify. The State has added an additional condition for qualifying-developmental disability. Resident's family has sent in information for developmental disability to the deputy director of HHS at the State and are waiting to hear back from them. If she does not qualify, she will lose her exemption status.

Zarek presents a motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2010 Dodge van and a 2008 Ford bus. Moved by Carlson and seconded by Small to approve said application.

Zarek presents a motor vehicle exemption application submitted by Whispering Cedars Baptist Camp for a 1991 Ford van, 1986 Dodge van, 1989 Ford bus, 1986 Chevrolet bus, 1989 Ford bus, 1999 Ford van, 2000 Dodge van, 2004 Dodge car, 1970 homemade trailer, 1994 homemade trailer, 2002 Ford pickup and a 2002 Chevy van. Moved by Horacek and seconded by Small to approve said application.

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

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



July 28, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 28, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson, Robert Small. 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 July 22, 2015.

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 Small to approve the agenda. Roll Call: AYES- Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Moved by Carlson and seconded by Small to approve the minutes of the July 14, 2015 meeting. Roll Call: AYES-Carlson, Small, Ditter, Horacek, Cornwell, Jarecke; NAYS-None; ABSTAIN-Voichoskie. Motion carried.

Zoucha presented the board with the 3-year assessment plan. Discussion held. Moved by Horacek and seconded by Ditter to accept the Nance County 3 year Plan of Assessment 2016-2018 as submitted. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Zoucha presented a proposed notice of valuation change to be sent after June 1, 2015. Valuation change due to clerical error. Moved by Horacek and seconded by Small to approve the valuation change and that said notice be mailed out. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

Protest #22. Testimony given. Assessor recommends reducing the grass acres and adding tree acres, reducing the valuation from \$263,785.00 to \$244,250.00. Moved by Horacek and seconded by Voichoskie to make the changes per the assessor's recommendation. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



August 11, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 11, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson, Robert Small. 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 5, 2015.

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, Horacek, Cornwell, Carlson, Small, Ditter; NAYS-None. Motion carried.

Moved by Carlson and seconded by Small to approve the minutes of the July 28, 2015 meeting. Roll Call: AYES-Carlson, Small, Voichoskie, Ditter, Horacek, Cornwell, Jarecke; NAYS-None. Motion carried.

Zoucha reported on the 2015 review of the cemetery associations. She made contact with all of the cemetery contact persons and reports no changes. All cemeteries continue their exempt status.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



August 25, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 25, 2015 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, Robert Voichoskie, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. Also present was County Clerk, Danette Zarek and County Assessor, Megan Zoucha, via telephone.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on August 19, 2015.

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 Voichoskie and seconded by Horacek to approve the agenda. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Moved by Carlson and seconded by Small to approve the minutes of the August 11, 2015 meeting. Roll Call: AYES-Carlson, Small, Voichoskie, Horacek, Cornwell, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Assessor presented the Board with a list of exemption applications. Discussion held. Moved by Horacek and seconded by Small to approve and publish the list of 2015 real estate parcels exempt from property taxation by qualifying organizations in the Genoa Leader Times. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Voichoskie, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Assessor presented a protest for a 2015 Homestead Exemption Application. The exemption was originally denied because the applicant was not listed as the owner nor does she hold a life estate, but it was found that she can be considered as the owner-occupant due to the fact that she is the beneficiary of a trust of which the trustee is the record title owner. Zoucha recommended that the denial be reversed. Discussion held. Moved by Horacek and seconded by Carlson to reverse the denial and grant the 2015 homestead exemption for the protestor. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Voichoskie, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

Assessor presented tax list correction #15 for an owner who applied for 2013 homestead exemption. After review by the Department of Revenue, it was discovered that the property owner does not qualify for the homestead exemption due to their income level exceeds the limits for 2013, increasing the property owner's 2013 real estate taxes an additional \$1,243.58. Discussion held. Moved by Cornwell and seconded by Voichoskie to approve tax list correction #15. Roll Call: AYE-Cornwell, Carlson, Small, Voichoskie, Horacek, Jarecke; NAYS-None; ABSENT-Ditter. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



September 22, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 22, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson, Robert Small. Also present was County Clerk, Danette Zarek and Deputy County Assessor, Anne Strain.

Notice of the meeting was given thereof by publication in the Nance County Journal and Genoa Leader Times on September 16, 2015.

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 Small and seconded by Voichoskie to approve the agenda. Roll Call: AYES- Small, Voichoskie, Horacek, Cornwell, Carlson, Ditter; NAYS-None; ABSENT-Jarecke. Motion carried.

Moved by Carlson and seconded by Small to approve the minutes of the August 25, 2015 meeting. Roll Call: AYES-Carlson, Small, Voichoskie, Horacek, Cornwell, Ditter; NAYS-None; ABSENT-Jarecke. Motion carried.

Strain presented a proposed notice of valuation change to be sent after June 1, 2015. Valuation change due to error on the number of irrigated acres. Assessor's office had 112 irrigated acres and the landowner has 100 irrigated acres certified. Discussion held. Moved by Horacek and seconded by Voichoskie to approve the valuation change and that said notice be mailed out. Roll Call: AYES-Horacek, Cornwell, Carlson, Small, Voichoskie, Ditter; NAYS-None; ABSENT-Jarecke. Motion carried.

Rodney Wetovick, County Attorney, is present. He informs the board that commissioner Freimuth was asked to step down from his position with the TERC board. Mr. Freimuth was one of the commissioners representing the TERC board at the appeal hearing held in connection with an Appeal filed by Patty Noble. The TERC board has since given Nance County and Patty Noble the option to hold a new hearing, resubmit evidence held from the original hearing, or work out a compromise between Nance County and the Appellee. Wetovick asked the board for direction on which way they would like to see the matter handled. The majority of the board would rather take the matter back to the TERC board.

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

Andrew Ditter
Vice-Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



October 13, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 13, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson and Robert Small. Also present was County Clerk, Danette Zarek.

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 7, 2015.

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 Cornwell to approve the agenda. Roll Call: AYES--Small, Ditter, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS--None. Motion carried.

Moved by Carlson and seconded by Voichoskie to approve the minutes of the September 22, 2015 meeting. Roll Call: AYES--Carlson, Small, Ditter, Voichoskie, Horacek, Cornwell; NAYS--None; ABSTAIN--Jarecke. Motion carried.

Tax levies for the 2015-2016 were reviewed and discussed. Moved by Voichoskie and seconded by Cornwell to approve the following tax rates for 2015-2016:

<u>Nance County</u>		Beaver	0.000000
General	0.173364	Genoa	0.000000
Reappraisal	0.002625	Council Creek	0.009410
Building	0.003090	Cedar	0.005211
<u>Fair</u>		Timber Creek	0.000000
General	0.003125	South Branch	0.019796
Capital Improvement	0.001010	Cottonwood	0.020147
<u>Fullerton City</u>		Loup Ferry	0.005409
General	0.498912	Fullerton	0.004441
Bond	0.053785	West Newman	0.000000
Fire Bond	0.077451	East Newman	0.011914
<u>Genoa City</u>		Prairie Creek	0.057300
General	0.499993	<u>School Districts</u>	
Bond	0.368953	#1 General	0.701304
<u>Genoa Airport</u>		Special Building	0.010248
Bond	0.000000	#30 General	0.640477
<u>Belgrade Village</u>		Special Building	0.013076
General	0.450000	Qual Cap Fund 9-12	0.019660
<u>Fire Districts</u>			
<u>Genoa #3</u>	0.020000		
<u>Belgrade #4</u>	0.020000		
<u>Fullerton #7</u>	0.020000		

Townships



Nance Board of Equalization Minutes



Roll Call: AYES-Voichoskie, Horacek, Cornwell, Carlson, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Moved by Small and seconded by Horacek to adjourn. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



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



Nance Board of Equalization Minutes



December 8, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 8, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson, and Robert Small. Also present was County Clerk, Danette Zarek, County Assessor, Megan Zoucha, 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 December 2, 2015.

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 Carlson and seconded by Small to approve the minutes of the November 10, 2015 meeting.

Roll Call: AYES-Carlson, Small, Ditter, Horacek, Cornwell, Jarecke; NAYS-None; ABSTAIN-Voichoskie. Motion carried.

Zoucha informs the board that the corrections for this meeting are for unreported buildings that they have come across on Nance County real estate.

Zoucha presented Tax List Correction #1 for 2014 & #2 for 2015 for an unreported open front shed. It has been determined that the shed has been on the property since 2010. Discussion held. Moved by Carlson and seconded by Voichoskie to approve said tax list correction #1 and #2.

Zoucha presented Tax List Correction #3 for 2014 & #4 for 2015 for an unreported farm building and unreported bin. It has been determined that the building and shed have been on the property since 2009 and 2010. Discussion held. Moved by Ditter and seconded by Small to approve said tax list correction #3 & #4.

Zoucha presented Tax List Corrections #5 for 2014 & #6 for 2015 for an unreported bin. It has been determined that the bin has been on the property since 2009. Discussion held. Moved by Small and seconded by Voichoskie to approve said tax list correction #5 and #6.

Zoucha presented Tax List Correction #7 for 2015 for a bin that was reported by owner in 2013 to be removed. It has now been verified by the Assessor's 2014 aerial photos that the bin was not removed. Further checking, determined that the bin is still in use. Discussion held. Moved by Horacek and seconded by Cornwell to approve said tax list correction #7.

Zoucha presented Tax List Corrections #8 for 2014 & #9 for 2015 for 3 unreported bins. It has been determined that the bins have been on the property since 2007. Discussion held. Moved by Cornwell and seconded by Carlson to approve said tax list correction #8 & #9.

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

All motions, except where specified, had the following roll call vote: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



December 22, 2015

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 22, 2015 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, Ralph Horacek, Timothy Cornwell, James Carlson, and Robert Small. 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 December 16, 2015.

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.

Moved by Carlson and seconded by Voichoskie to approve the minutes of the December 8, 2015 meeting.

Zoucha presented Tax List Correction #10 for 2015 for correction on personal property accelerated due to sale of property and then shown due again. Discussion held. Moved by Ditter and seconded by Horacek to approve said tax list correction #10.

Zoucha presented Tax List Correction #11 for 2014 & #12 for 2015 for an unreported cabin. Discussion held. Moved by Carlson and seconded by Voichoskie to approve said tax list correction #11 & #12.

Zoucha presented Tax List Correction #13 for 2014 & #14 for 2015 for an unreported cabin. Discussion held. Moved by Horacek and seconded by Cornwell to approve said tax list correction #13 and #14.

Zoucha presented Tax List Correction #15 for 2014 and #16 for 2015 for an unreported grain bin. Discussion held. Moved by Small and seconded by Horacek to approve said tax list correction #15 and #16.

Zoucha presented Tax List Correction #17 for 2014 & #18 for 2015 for an unreported cabin. Discussion held. Moved by Voichoskie and seconded by Carlson to approve said tax list correction #17 & #18.

Discussion held on implementing penalties on unreported property. Per statute a 20% penalty may be charged for unreported property. It was decided that the best time to change the policy regarding penalties on unreported property would be beginning with 2016 and forward.

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

All motions, except where specified, had the following roll call vote: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk