



Nance Board of Equalization Minutes



January 12, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 12, 2016 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 6, 2016.

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 Voichoskie to approve the minutes of the December 22, 2015 meeting.

Zoucha presented Tax List Correction #19 and #20 for 2015 for correction due to incorrect acres transferred to/from neighboring parcel after land transaction. Discussion held. Moved by Ditter and seconded by Horacek to approve tax list correction #19, increasing the total tax by \$102.66.

Moved by Carlson and seconded by Voichoskie to approve tax list correction #20, decreasing the total tax by \$151.88.

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

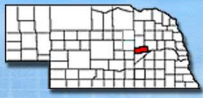
All motions, except where specified, had the following roll call vote: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



January 26, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 26, 2016 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 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 20, 2016.

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

Moved by Ditter and seconded by Small to approve the minutes of the January 12, 2016 meeting. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Jarecke; NAYS-None; ABSENT-Carlson, Cornwell. Motion carried.

Zoucha presented exemption applications for properties owned and used exclusively for religious purposes: Zoucha recommends full approval for the following religious organizations:

Augustana Lutheran Church, Genoa; First Presbyterian Church, Fullerton; Mt. Calvary Lutheran Church, Fullerton; St. Peter Catholic Church, Fullerton; St. Peter & Paul Catholic Church in Prairie Creek Township; St. Rose of Lima Catholic Church, Genoa; United Methodist Church, Belgrade; United Methodist Church, Fullerton; United Methodist Church, Genoa; Victory Baptist Church, Fullerton;

Zoucha recommends partial approval for the following religious organizations:

First Congregational Church, Genoa; and Whispering Cedars Baptist Camp in Council Creek Township.

Moved by Ditter and seconded by Horacek to approve above religious exemption applications as recommended by the assessor. Roll Call: Ditter, Voichoskie, Horacek, Small, Jarecke; NAYS-None; ABSENT-Carlson, Cornwell. Motion carried.

Zoucha presented exemption applications for properties owned and used exclusively for charitable purposes. Zoucha recommends full approval for the following organizations:

American Legion Post 151, Fullerton; American Legion Post 144, Genoa; American Legion Post 99, Belgrade; Lions Club of Genoa, Genoa; Genoa U.S. Indian School Foundation, Genoa; First Bank & Trust, Fullerton; Cedar River Lodge, Fullerton; Pawnee Senior Center, Genoa; Fullerton Area Economic Development Corporation, Fullerton;

Zoucha recommends partial approval for the Fraternal Order of Eagles, Fullerton.

Moved by Horacek and seconded by Ditter to approve the above charitable organization exemption applications, as recommended by the assessor. Roll Call: AYES-Horacek, Small, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Carlson, Cornwell. Motion carried.

Zoucha presented exemption application for property owned and used exclusively for cemetery purposes submitted by Peace Cemetery Association. Zoucha recommends partial approval. Moved by Horacek and seconded by Voichoskie to approve the above cemetery organization exemption application per the assessor's recommendation. Roll Call: AYES-Horacek, Small, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Carlson, Cornwell. Motion carried.

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

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



February 9, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 9, 2016 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 3, 2016.

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 Small and seconded by Voichoskie to approve the minutes of the January 26, 2016 meeting.

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

Zoucha presented Tax List Correction #21. The correction is for an incorrect value put on out buildings at the time of a split of land. The error decreases the tax by \$425.18. Discussion held. Moved by Small and seconded by Carlson to approve tax list correction #21.

Zoucha presented Tax List Correction #22. The correction is for accelerated taxes due to sale of business. Total tax accelerated is \$48.34. Discussion held. Moved by Voichoskie and seconded by Cornwell to approve tax list correction #22.

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

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



April 12, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 12, 2016 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, and Robert Small. Also present was County Clerk, Danette Zarek, and 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 April 6, 2016.

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

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

Moved by Voichoskie and seconded by Small to approve the minutes of the February 9, 2016 meeting.

Zoucha presented Tax List Correction #23 for 2013 and #24 for 2014. The corrections are for an incorrect value put on out buildings at the time of a split of land. The error decreases the tax by \$653.30 for 2013 and \$502.00 for 2014. Discussion held. Moved by Voichoskie and seconded by Cornwell to approve tax list correction #23. Moved by Ditter and seconded by Small to approve tax list correction #24.

Zoucha presented Tax List Correction #25. The correction is for a land use adjustment based on amenities located on the property. The amenities available on this property come from an adjacent parcel. The error decreases the tax by \$83.50. Discussion held. Moved by Horacek and seconded by Voichoskie to approve tax list correction #25

Zoucha presented Tax List Correction #26. The correction is for accelerated personal property taxes due to sale of real estate & personal property (pivot). Total tax accelerated is \$727.14. Discussion held. Moved by Voichoskie and seconded by Horacek to approve tax list correction #26.

Malander presented a letter from Jane Cromwell requesting refund of the first half of 2015 real estate taxes previously paid. The request is in connection with tax list correction #25 above. Discussion held. Moved by Horacek and seconded by Ditter to direct the County Treasurer to refund taxpayer the \$41.75 paid on the first half of 2015 real estate taxes.

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

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



May 24, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 24, 2016 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, 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 18, 2016.

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, Small, Jarecke; NAYS-None. ABSENT: Carlson. Motion carried.

Moved by Voichoskie and seconded by Small to approve the minutes of the April 12, 2016 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Small, Ditter, Jarecke; NAYS-None. ABSENT-Carlson. Motion carried.

Zoucha presented tax list correction #27, accelerating 2015 personal property taxes due to sale of business. Discussion was held. Moved by Ditter and seconded by Voichoskie, to approve tax list correction #27. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Small, Ditter, Jarecke; NAYS-None; ABSENT-Carlson. Motion carried.

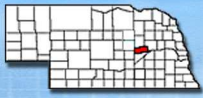
Zoucha presented tax list correction #28, for refund of personal property tax on leased property being paid by both lessee and lessor. Lessor is responsible for taxes so lessee should be refunded. Discussion held. Moved by Horacek and seconded by Small to approve tax list correction #28. Roll Call: AYES-Horacek, Cornwell, Small, Ditter, Jarecke; NAYS-None; ABSENT-Carlson. Motion carried.

Zoucha presented tax list correction #29, changing names on a parcel sold in March 2015, in which the names of the new owners were not entered. No change in valuation, just change owner names. Discussion was held. Moved by Cornwell and seconded by Small, to approve tax list correction #29. Roll Call: AYES-Cornwell, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None, ABSENT-Carlson. Motion carried.

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

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



June 28, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 28, 2016 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 3:25 P.M. with the following members present- Dennis Jarecke, Robert Voichoskie, Ralph Horacek, Timothy Cornwell, 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 22, 2016.

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

Moved by Voichoskie and seconded by Horacek to approve the minutes of the May 24, 2016 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Small, Jarecke; NAYS-None. ABSENT-Ditter, Carlson. 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 2016 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 2016 land valuations sent with 2016 valuation notices. 5. 2016 Opinions of the Property Tax Administrator for Nance County. 6. 2016 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas. 8. Nance County 2016 Average Acre Value Comparison.

Protest #1. Testimony given. Protestor does not agree with acres on file in the assessor's office. Discussion held. Protestor may provide FSA records to the Assessor for review. Moved by Horacek and seconded by Cornwell to stand as assessed, per assessor's recommendation, pending review of FSA records. Roll Call: AYES-Horacek, Cornwell, Small, Voichoskie, Jarecke; NAYS-None; ABSENT-Ditter, Carlson. Motion carried.

Protest #2. No testimony given. Discussion held. Moved by Small and seconded by Voichoskie to reduce the value of the home, reducing the total value of the property from \$243,370.00 to \$227,605.00, per assessor's recommendation. Roll Call: AYES-Small, Voichoskie, Horacek, Cornwell; NAYS-Jarecke; ABSENT-Ditter, Carlson. Motion carried.

Protest #3. Testimony given. Discussion held. Moved by Cornwell and seconded by Small to stand as assessed per assessor's recommendation. Roll Call: AYES-Cornwell, Small, Voichoskie, Horacek, Jarecke; NAYS-None; ABSENT-Ditter, Carlson. Motion carried.

Ronda Malander, County Treasurer 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 Cornwell and seconded by Small to approve said application. Roll Call: AYES-Cornwell, Small, Voichoskie, Horacek, Jarecke; NAYS-None; ABSENT-Ditter, Carlson. Motion carried.

Malander presents 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 Small to approve said application. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Small, Jarecke; NAYS-None. ABSENT-Ditter, Carlson. Motion carried.

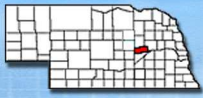
Moved by Horacek and seconded by Small to adjourn the Board of Equalization meeting. Roll Call: AYES-Horacek, Cornwell, Small, Voichoskie, Jarecke; NAYS-None. ABSENT-Ditter, Carlson; Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



July 12, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 12, 2016 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:30 A.M. with the following members present- Dennis Jarecke, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Timothy Cornwell, James Carlson, 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 July 6, 2016.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the June 28, 2016 meeting. Roll

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

Protest #42-49. Taxpayer called Clerk's office today, Tuesday, July 12, and said he wanted to withdraw his protests. Moved by Cornwell and seconded by Ditter that valuations on protests #42-49 stand as assessed, per assessor's recommendation. Roll Call: AYES-Cornwell, Carlson, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None. Motion carried.

12:05 PM Board recesses for lunch.

Carlson excused.

1:00 PM Board resumes.

Protest #4. No testimony given. Discussion held. Moved by Horacek and seconded by Cornwell to stand as assessed, per assessor's recommendation.

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

Protest #6. No testimony given. Discussion held. Moved by Ditter and seconded by Cornwell to stand as assessed, per assessor's recommendation.

Protest #7. No testimony given. Discussion held. Moved by Cornwell and seconded by Small to stand as assessed, per assessor's recommendation.

Protest #8-18. Testimony given. Protestor shows a power point presentation—feels that 2 sales used in computing values should not have been used—also feels a new land class should be added for limited irrigation—feels that dryland should have decreased due to Nance County sales. Discussion held. Property Tax Administration brings in sales from neighboring counties. Those sales were higher than Nance County sales and therefore increases Nance County valuations. Moved by Voichoskie and seconded by Small to lower the protestor's valuations as requested on the protest forms #8-33. Roll Call: AYES-Voichoskie, Small; NAYS-Horacek, Cornwell, Ditter, Jarecke; ABSENT-Carlson. Motion fails.

Protest #19-23. Testimony given. Protestor presents same issues as previous protestor.

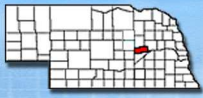
Protest #24-25. Testimony given. Protestor presents same issues as previous protestor.

Protest #26-33. Testimony given. Protestor presents same issues as previous protestor.

Protest #34. Testimony given. Protestor feels that new houses depreciate quickly and if sold, he would not be able to sell for the valuation as assessed. Discussion held. Protestor and Assessor had attended protestor's appeal to the Tax and Equalization Review Commission (TERC) from last year's protest. From that hearing, TERC had made an adjustment to the taxpayer's valuation. Assessor's recommendation is to value the home at the value set by the TERC board. Discussion held. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek; NAYS-Voichoskie, Cornwell, Small, Jarecke; ABSENT-Carlson. Motion fails. Moved by Horacek and seconded by Small to increase the protestor's depreciation from 5% to 7½%. Roll Call: AYES-Horacek, Cornwell, Small, Voichoskie, Jarecke; NAYS-Ditter; ABSENT-Carlson. Motion carried.

Protest #35. Testimony given. Discussion held. Moved by Horacek and seconded by Ditter to reduce the bin value to \$260,850.00, per assessor's recommendation.

Protest #36-39. Testimony given. Protestor claims to have a serious problem of providing an adequate flow of irrigation water to crops.



Nance Board of Equalization Minutes



Protest #50. Testimony given. Protestor presents same issue as protests #36-39. In addition, protestor feels value is inflated due to extra high sale, far from her land and different land composition.

Protest #40-41. Testimony given. Protestor feels value should be lowered as soil is sandy and does not produce good crop/pasture.

Discussion held on protests #8-33, #36-41 & #50.

Protest #40-41. Moved by Ditter and seconded by Cornwell to stand as assessed. Roll Call: AYES: Ditter, Horacek, Cornwell, Small, Jarecke; NAYS-Voichoskie; ABSENT-Carlson. Motion carried.

Protest #36-39. Moved by Horacek and seconded by Ditter to stand as assessed. Roll Call: AYES-Horacek, Ditter, Jarecke; NAYS-Cornwell, Small, Voichoskie; ABSENT-Carlson. Motion fails. Moved by Cornwell and seconded by Small to reduce the value of the irrigated acres by \$875.00/acre. Roll Call: AYES-Cornwell Small, Horacek, Jarecke; NAYS-Ditter, Voichoskie; ABSENT-Carlson. Motion carried.

Protest #50. Moved by Cornwell and seconded by Small to reduce the value of the irrigated acres by \$875.00/acre.

Protests #8-18. Moved by Horacek and seconded by Ditter to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Small, Jarecke, Ditter; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Protests #19-23. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek, Small, Jarecke; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Protests #24-25. Moved by Ditter and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek, Small, Jarecke; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Protests #26-33. Moved by Horacek and seconded by Ditter to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Small, Jarecke, Ditter; NAYS-Voichoskie, Cornwell; ABSENT-Carlson. Motion carried.

Zoucha presented the board with a list of 2015 changes after abstract March 19, 2016. 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 correction of deck with roof to a deck (no roof).
- 2) Valuation change due to mistakenly giving dryland acres for which was grass.
- 3) Valuation change due to incorrect landuse.
- 4) Valuation change due to incorrect landuse.
- 5) Valuation change due to incorrect deeded acres.
- 6) Valuation change due to NDOR purchase of small strip of land.
- 7) Valuation change due to removal of homesite value as house has no value.
- 8) Valuation change due to adding deck, corrected flooring & reduce depreciation.
- 9) Valuation change due to incorrect basement square footage and finish; reviewed comparable sales.
- 10) Valuation change due to increase of waste value for acres in river.
- 11) Valuation change due to removal of one bin from IOLL.
- 12) Valuation change due to IOLL bin now taxed with land it sits on.
- 13) Valuation change due to IOLL building now taxed with land it sits on.
- 14) Valuation change due to change in acres; moved outbuildings to different parcel.
- 15) Valuation change due to outbuilding moved to a different parcel.
- 16) Valuation change due to reduction for modular using other comparable properties.
- 17) Valuation change due to incorrect landuse. (dry to grass)

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

Moved by Horacek 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, Small, Jarecke; NAYS-None. ABSENT-Carlson. Motion carried.

Dennis Jarecke
Chairman



Nance Board of Equalization Minutes



Danette Zarek
County Clerk



Nance Board of Equalization Minutes



July 26, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 26, 2016 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, 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 20, 2016.

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

Moved by Small and seconded by Carlson to approve the minutes of the July 12, 2016 meeting. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Carlson, Jarecke; NAYS-None; ABSENT-Cornwell. Motion carried.

Cornwell present.

Zoucha presented the board with the 3-year assessment plan. Discussion held. Moved by Ditter and seconded by Small to accept the Nance County 3 year Plan of Assessment 2017-2019 as submitted. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

Zoucha reported on the 2016 review of the cemetery associations. She reports no changes. All cemeteries continue their exempt status. Moved by Small and Voichoskie to approve the 2016 Cemetery Association Review. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS-None. Motion carried.

Zoucha presented Tax List Correction #30. The correction is made pursuant to the decision made by the Tax and Equalization Review Commission (TERC) from an appeal by the owner. The original value placed on the residence was \$646,505.00. The TERC board lowered the value of the home to \$591,800.00, decreasing the taxes \$380.32 for the year 2015. Discussion held. Moved by Horacek and seconded by Ditter to approve tax list correction #30. Roll Call: Horacek, Cornwell, Carlson, Small, Ditter, Voichoskie, 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



August 9, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 9, 2016 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, 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 Genoa Leader Times and Nance County Journal on August 3, 2016.

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

Moved by Small and seconded by Cornwell to approve the minutes of the July 26, 2016 meeting. Roll Call: AYES-Small, Voichoskie, Horacek, Cornwell, Jarecke; NAYS-None; ABSENT-Ditter, Carlson. Motion carried.

Assessor presented tax list correction #31 removing a trailer home from parcel 80055.00 as it is also being taxed on parcel 81001.00. The correction reduces the tax in the amount of \$17.88. Discussion held. Moved by Horacek and seconded by Small to approve tax list correction #31. Roll Call: AYE-Cornwell, Small, Voichoskie, Horacek, Jarecke; NAYS-None; ABSENT-Ditter, Carlson. Motion carried.

Assessor presented the Board with a list of exemption applications. Discussion held. Moved by Small and seconded by Voichoskie to approve and publish the list of 2016 real estate parcels exempt from property taxation by qualifying organizations in the Nance County Journal. Roll Call: AYES-Small, Voichoskie, Horacek, Cornwell, Jarecke; NAYS-None; ABSENT-Ditter, Carlson. Motion carried.

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

Dennis Jarecke
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



September 13, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 13, 2016 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 September 7, 2016.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the August 9, 2016 meeting. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #32, accelerating personal property taxes due to sale of business. Discussion was held. Moved by Ditter and seconded by Carlson, to approve tax list correction #32. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Carlson, Small, Jarecke; NAYS-None. Motion carried.

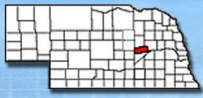
Moved by Small and seconded by Cornwell to adjourn the Board of Equalization meeting. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Carlson, Jarecke; NAYS-None. Motion carried.

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



October 11, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 11, 2016 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 and Robert Small. Also present was County Clerk, Danette Zarek and Nance 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 5, 2016.

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, Small, Ditter, Jarecke; NAYS-None; ABSENT-Carlson. Motion carried.

Moved by Small and seconded by Ditter to approve the minutes of the September 13, 2016 meeting. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Jarecke; NAYS-None; ABSENT-Carlson. Motion carried.

Zoucha informed the board that Edmond E. Talbot III, attorney from Blair, Nebraska would be willing to represent the County in the appeals filed with the Tax Equalization and Review Commission by Rod Wetovick. Discussion held. Moved by Horacek and seconded by Small to hire Edmond E. Talbot to represent Nance County in the appeals filed with the TERC board. Roll Call: AYES-Horacek, Cornwell, Small, Ditter, Voichoskie, Jarecke; NAYS-None; ABSENT-Carlson. Motion carried.

Tax levies for the 2016-2017 fiscal year were reviewed and discussed. Moved by Voichoskie and seconded by Cornwell to approve the following tax rates for 2016-2017:

<u>Nance County</u>		Council Creek	0.009191
General	0.212725	Cedar	0.005228
Reappraisal	0.000701	Timber Creek	0.012916
Building	0.000977	South Branch	0.019290
<u>Fair</u>		Cottonwood	0.019445
General	0.003101	Loup Ferry	0.005064
Capital Improvement	0.000957	Fullerton	0.004250
<u>Fullerton City</u>		West Newman	0.005367
General	0.449497	East Newman	0.008809
Bond	0.049723	Prairie Creek	0.052884
Fire Bond	0.081546	<u>School Districts</u>	
<u>Genoa City</u>		#1 General	0.675600
General	0.499998	Special Building	0.009677
Bond	0.183658	#30 General	0.603920
<u>Genoa Airport</u>		Special Building	0.019800
Bond	0.000000	Qual Cap Fund 9-12	0.018400
<u>Belgrade Village</u>			
General	0.450000		
<u>Fire Districts</u>			
<u>Genoa #3</u>	0.015000		
<u>Belgrade #4</u>	0.015000		
<u>Fullerton #7</u>	0.015000		
 <u>Townships</u>			
Beaver	0.006620		
Genoa	0.000000		



Nance Board of Equalization Minutes



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

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



November 22, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 22, 2016 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 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 November 16, 2016.

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, Small, Jarecke; NAYS-None. Motion carried.

Moved by Voichoskie and seconded by Small to approve the minutes of the October 11, 2016 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #33, correcting a portable shed that was entered on both the real estate and personal property of tax payer. The shed was removed from the real estate. With the correction, a refund of \$4.68 will be due to the tax payer. Discussion was held. Moved by Cornwell and seconded by Ditter, to approve tax list correction #33 and approve payment of refund to tax payer. Roll Call: AYES-Cornwell, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



December 13, 2016

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 13, 2016 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 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 7, 2016.

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

Moved by Voichoskie and seconded by Ditter to approve the minutes of the November 22, 2016 meeting. Roll Call: AYES-Voichoskie, Horacek, Cornwell, Small, Ditter, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #1, correcting a portable shed that was entered on both the real estate and personal property of tax payer for 2016. The shed was removed from the real estate. With the correction, a refund of \$4.68 will be due to the tax payer. Discussion was held. Moved by Ditter and seconded by Voichoskie, to approve tax list correction #1 and approve payment of refund to tax payer. Roll Call: AYES-Cornwell, Small, Ditter, Voichoskie, Horacek, Jarecke; NAYS-None. Motion carried.

Zoucha presented tax list correction #2 for property sold in 2016. Personal property taxes were accelerated at that time. The tax list correction is for record purposes only, no tax statement is issued. Moved by Small and seconded by Ditter to approve tax list correction #2. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk