



Nance Board of Equalization Minutes



January 10, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 10, 2017 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 January 4, 2017.

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

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

Zoucha presented tax list correction #3, correcting the land value on real estate, which did not calculate when the improvements, recently moved in, were entered in the system. The value of the land is \$24,595.00, increasing the tax by \$224.36. Discussion was held. Moved by Ditter and seconded by Voichoskie, to approve tax list correction #3. Roll Call: AYES-Ditter, Voichoskie, Horacek, Cornwell, Small, Jarecke; NAYS-None; ABSENT-Nelson. Motion carried.

9:09 a.m. Darren Nelson present.

Zoucha presented tax list correction #4 for exempt property purchased from the Village of Belgrade. The property will no longer be exempt and has a value of \$2,205.00. This creates a tax of \$24.78. Moved by Small and seconded by Voichoskie to approve tax list correction #4. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Cornwell, Nelson, Jarecke; NAYS-None. Motion carried.

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

Dennis Jarecke

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



February 28, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 28, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Robert Small and Darren Nelson. 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 22, 2017.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the January 10, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Jarecke. Motion carried.

Zoucha presented tax list correction #5, accelerating the 2016 taxes on a house that was sold and removed from real estate. Taxes are \$346.64. Discussion was held. Moved by Ditter and seconded by Voichoskie, to approve tax list correction #5. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Nelson, Cornwell; NAYS-None; ABSENT-Jarecke. Motion carried.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



March 14, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 14, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Dennis Jarecke, Robert Small and Darren Nelson. 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 8, 2017.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the February 28, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Jarecke, Cornwell; NAYS-None; ABSENT-Horacek. Motion carried.

Zoucha presented tax list correction #6, accelerating the taxes on a house that was sold and to be removed from real estate. Taxes are \$544.58. Discussion was held. Moved by Jarecke and seconded by Small, to approve tax list correction #6. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Cornwell; NAYS-None; ABSENT-Horacek. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



April 25, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 25, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke 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 19, 2017.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the March 11, 2017 meeting. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Zoucha presented tax list correction #7. Correction is for accelerated personal property taxes due to sale of business. Total tax accelerated is \$135.94. Discussion held. Moved by Jarecke and seconded by Ditter, to approve tax list correction #7. Roll Call: AYES-Jarecke, Small, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



May 9, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 9, 2017 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- Timothy Cornwell, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. 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 3, 2017.

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

Moved by Small and seconded by Nelson to approve the minutes of the April 25, 2017 meeting. Roll Call: AYES-Small, Nelson, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None; ABSENT-Ditter. Motion carried.

Zoucha presented tax list correction #8, accelerating the taxes on a manufactured home that was sold and is to be removed from real estate. Taxes are \$707.64. Discussion held. Moved by Jarecke and seconded by Horacek, to approve tax list correction #8. Roll Call: AYES-Jarecke, Small, Nelson, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Ditter. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



June 27, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 27, 2017 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- Timothy Cornwell, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. 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 21, 2017.

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

Moved by Small and seconded by Nelson to approve the minutes of the May 9, 2017 meeting. Roll Call: AYES-Small, Nelson, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None. ABSENT-Ditter. Motion carried.

County Assessor, Megan Zoucha, entered into the record of these proceedings of the Board of Equalization and Assessment, the following: 1. Copy of proof of publication to the Nance County Journal & Genoa Leader Times of the Legal Notice certifying completion of the 2017 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 2017 land valuations sent with 2017 valuation notices. 5. 2017 Opinions of the Property Tax Administrator for Nance County. 6. 2017 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

No protests were received in time to schedule for this meeting.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



July 11, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 11, 2017 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 1:10 P.M. with the following members present- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. Also present is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha and County Attorney, Rodney Wetovick.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 5, 2017.

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 June 27, 2017 meeting.

Protest #1. No testimony given. Discussion held. Moved by Nelson and seconded by Horacek to lower the value of the cabin to \$11,805.00.

Protest #2. Testimony given. Discussion held. Moved by Small and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Small, Ditter, Horacek, Jarecke, Cornwell; NAYS-Nelson, Voichoskie. Motion carried.

Protest #3. Testimony given. Discussion held. Moved by Horacek and seconded by Small to stand as assessed, per assessor's recommendation. AYES-Horacek, Jarecke, Small, Ditter, Cornwell; NAYS-Nelson, Voichoskie. Motion carried.

Protest #4. Testimony given. Discussion held. Moved by Jarecke and seconded by Voichoskie to lower the house value by \$10,000.00. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Cornwell; NAYS-Horacek. Motion carried.

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

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

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

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

Protest #9-12 & #30. Testimony given. Discussion held. Moved by Horacek and seconded by Small to stand as assessed, per assessor's recommendation. Roll Call: AYES-Horacek, Small, Ditter; NAYS-Jarecke, Nelson, Voichoskie, Cornwell. Motion fails. Moved by Horacek and seconded by Ditter to reduce the land values to what the board of equalization reduced them to last year. Roll Call: AYES-Horacek, Ditter, Cornwell. NAYS-Jarecke, Small, Nelson, Voichoskie. Motion fails. Moved by Nelson and seconded by Jarecke to table the decision on these protests until July 25, 2017. Roll Call: AYES-Nelson, Voichoskie, Jarecke, Small, Cornwell. NAYS-Ditter, Horacek. Motion carried.

Protest #13. No testimony given. Discussion held. Moved by Ditter and seconded by Small to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Cornwell. NAYS-Nelson. Motion carried.

Protest #14. No testimony given. Discussion held. Moved by Ditter and seconded by Small to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Nelson, Cornwell. NAYS-Jarecke. Motion carried.

Protest #15. No testimony given. Discussion held. Moved by Ditter and seconded by Small to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Horacek, Small, Cornwell. NAYS-Voichoskie, Jarecke, Nelson. Motion carried.

Zoucha received a request for a homestead exemption extension for Lawrence Gdowski, along with a letter from his children, as required. Discussion held. Moved by Jarecke and seconded by Nelson to allow the extension for homestead exemption for Lawrence Gdowski. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Cornwell; NAYS-Horacek. Motion carried.

Discussion held on the county's right to petition the Tax Equalization & Review Commission (TERC) to consider an adjustment to the valuation of a class or sub-class of property within the County. Moved by Nelson



Nance Board of Equalization Minutes



and seconded by Voichoskie that Nance County file a petition with TERC for consideration of an adjustment to the valuation of a class or sub-class of property within Nance County. Roll Call: AYES-Nelson, Voichoskie, Jarecke, Cornwell; NAYS-Ditter, Horacek, Small. Motion carried.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



July 25, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 25, 2017 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 1:10 P.M. with the following members present- Timothy Cornwell, Andrew Ditter, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. Also present is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha and County Attorney, Rodney Wetovick.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 19, 2017.

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 Ditter to approve the minutes of the July 11, 2017 meeting.

Protest #16-27. Testimony given. Discussion held.

Wetovick has prepared a Petition to Adjust all Classes of Real Property and to Create a New Sub-Class for Limited Irrigation to be filed with the Tax Equalization & Review Commission. He presents a copy to the board. Discussion held.

Protest #16 Moved by Nelson and seconded by Jarecke to reduce the value of the farm utility building to \$32,525.

Protest #17-#19 and \$21-#27 Moved by Horacek and seconded by Ditter to stand as assessed, per assessor's recommendation.

Protest #20 Moved by Ditter and seconded by Small to reduce the value of the farm implement building to \$500.00.

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

Protest #29. No testimony given. Discussion held. Moved by Nelson and seconded by Jarecke to lower the bin value to \$8,965.00, per assessor's recommendation.

Protest #9-12. No further testimony given. Discussion held. Moved by Jarecke and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Jarecke, Small, Ditter, Horacek, Cornwell; NAYS-Nelson; ABSENT-Voichoskie. Motion carried.

Protest #30. No further testimony given. Discussion held. Moved by Jarecke and seconded by Ditter to stand as assessed per assessor's recommendation.

Zoucha presented the board with the 3-year assessment plan. Discussion held. Moved by Horacek and seconded by Small to accept the Nance County 3 year Plan of Assessment 2018-2020 as submitted.

Zoucha reported on the 2017 review of the cemetery associations. She reports no changes. All cemeteries continue their exempt status. Moved by Nelson and seconded by Small to approve the 2017 Cemetery Association Review.

Zoucha presented the board with a list of 2017 changes after abstract March 19, 2017. Said corrections were made before valuation change notices were sent out.

Zoucha presented the board with a list of proposed notice of valuation changed to be sent after June 1, 2017.

- 1) Valuation change due to clerical error when converting soils.
- 2) Valuation change due to incorrect irrigated and dryland acres.
- 3) Valuation change due to irrigated acres certified, but not irrigating or cropping.
- 4) Valuation change due to incorrect landuse designation.
- 5) Valuation change due to lowering of vacated house value following review.
- 6) Valuation change due to lowering of vacated house value following review.
- 7) Valuation change due to house reviewed physically & with comps.
- 8) Valuation change due to moved & assembled used metal building, lowered quality of materials.
- 9) Valuation change due to clerical error.
- 10) Valuation change due to house value reviewed and compared.
- 11) Valuation change due to bins lowered following physical review.
- 12) Valuation change due to incorrect acres.



Nance Board of Equalization Minutes



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

Moved by Jarecke and seconded by Nelson to adjourn the Board of Equalization meeting.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



August 22, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 22, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Dennis Jarecke, Robert Small and Darren Nelson. Also present was County Clerk, Danette Zarek and County Treasurer, Ronda Malander.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on August 16, 2017.

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

Moved by Small and seconded by Ditter to approve the minutes of the July 25, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Jarecke, Cornwell; NAYS-None; ABSENT-Horacek. Motion carried.

A list of exemption applications, provided by Megan Zoucha, County Assessor, was reviewed. Moved by Jarecke and seconded by Small to approve and publish the list of 2017 real estate parcels exempt from property taxation by qualifying organizations in the Genoa Leader Times. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Cornwell; NAYS-None; ABSENT-Horacek. Motion carried.

Malandar, presents 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 Voichoskie and seconded by Small to approve said application. Roll Call: AYES-Voichoskie, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None; ABSENT-Horacek. Motion carried.

Malandar presents motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2005 Dodge van, 2008 Ford bus and 2017 Dodge van. Moved by Voichoskie and seconded by Small to approve said application. Roll Call: AYES-Voichoskie, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None; ABSENT-Horacek. Motion carried.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



September 26, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 26, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. 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 20, 2017.

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

Moved by Jarecke and seconded by Small to approve the minutes of the August 22, 2017 meeting. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #9, accelerating the taxes on personal property on a business that was sold. Taxes are \$39.76. Discussion held. Moved by Jarecke and seconded by Small, to approve tax list correction #9. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



October 10, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 10, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. 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 posting at the Genoa Community Bank and Genoa post office, at the Fullerton National Bank, 1st Bank & Trust of Fullerton, Fullerton post office and the Belgrade post office on October 6, 2017.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the September 26, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None. Motion carried.

Tax levies for the 2017-2018 fiscal year were reviewed and discussed. Moved by Jarecke and seconded by Voichoskie to approve the following tax rates for 2017-2018:

Nance County

General	0.201474
Appraisal	0.004065
Building	0.011109

Fair

General	0.002974
Capital Improvement	0.006321

Fullerton City

General	0.434410
Street Bond	0.054565
Fire Bond	0.095489

Genoa City

General	0.499999
Bond	0.173911

Genoa Airport

Bond	0.000000
------	----------

Belgrade Village

General	0.450000
---------	----------

Fire Districts

<u>Genoa #3</u>	0.015000
<u>Belgrade #4</u>	0.015000
<u>Fullerton #7</u>	0.015000

Beaver	0.006591
Genoa	0.000000
Council Creek	0.006992
Cedar	0.009182
Timber Creek	0.008913
South Branch	0.018934
Cottonwood	0.018799
Loup Ferry	0.002494
Fullerton	0.004447
West Newman	0.005248
East Newman	0.010057
Prairie Creek	0.052074

School Districts

#1 General	0.675038
Special Building	0.009468
#30 General	0.578821
Special Building	0.028448
Qual Cap Fund K-12	0.009810

Townships



Nance Board of Equalization Minutes



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

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



November 14, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 14, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Robert Small and Darren Nelson. 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 8, 2017.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the October 10, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Jarecke. Motion carried.

Zoucha presented tax list correction #10, accelerating the taxes on personal property owned by an estate. Taxes are \$210.80. Discussion held. Moved by Voichoskie and seconded by Small, to approve tax list correction #10. Roll Call: AYES-Voichoskie, Horacek, Small, Nelson, Ditter, Cornwell; NAYS-None; ABSENT-Jarecke. Motion carried.

Zoucha informed the board that there will be another tax list correction November 28, 2017 for acceleration of personal property tax, due to a business closing up.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



November 28, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 28, 2017 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- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Robert Small and Darren Nelson. 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 22, 2017.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the November 14, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Jarecke. Motion carried.

Zoucha presented tax list correction #1, adjusting the homestead exemption credit. Homestead credit was adjusted by the NE Property Assessment Division, allowing 100% exemption. Discussion held. Moved by Small and seconded by Voichoskie, to approve tax list correction #1. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Jarecke. Motion carried.

Jarecke present.

Zoucha presented tax list correction #2, adjusting the homestead exemption credit. Homestead credit was adjusted by the NE Property Assessment Division, allowing additional exemption credit. Discussion held. Moved by Voichoskie and seconded by Small, to approve tax list correction #2. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #3, removing 2017 taxes from the tax roll as they were previously accelerated due to sale of personal property. Discussion held. Moved by Ditter and seconded by Small to approve tax list correction #3. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



December 26, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 26, 2017 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- Timothy Cornwell, Andrew Ditter, Ralph Horacek, Robert Small and Darren Nelson. 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 20, 2017.

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

Moved by Small and seconded by Nelson to approve the minutes of the November 28, 2017 meeting. Roll Call: AYES-Small, Nelson, Ditter, Horacek, Cornwell; NAYS-None; ABSENT-Jarecke, Voichoskie. Motion carried.

Zoucha presented tax list corrections #4-#74 correcting the tax rate for real estate in Central Valley School District #60 for the Special Building from .012500 to .125000. The tax levy was incorrectly certified by the Greeley County Clerk to the Nance County Clerk. Discussion held. Moved by Ditter and seconded by Small to approve tax list corrections #4-#74. Roll Call: AYES-Ditter, Horacek, Small, Nelson, Cornwell; NAYS-None; ABSENT-Jarecke, Voichoskie. Motion carried.

Zoucha presented tax list corrections #75-#85, correcting the tax rate for personal property in Central Valley School District #60, special building, from .012500 to .125000, due to the incorrect certification from the Greeley County Clerk. Discussion held. Moved by Ditter and seconded by Horacek, to approve tax list corrections #75-#85. Roll Call: AYES-Ditter, Horacek, Small, Nelson, Cornwell; NAYS-None. ABSENT-Jarecke, Voichoskie. Motion carried.

Zoucha presented tax list corrections #86-88, correcting the tax rate for centralized parcels in Central Valley School District #60, special building, from .012500 to .125000, due to incorrect certification from the Greeley County Clerk. Discussion held. Moved by Ditter and seconded by Small to approve tax list corrections #86-#88. Roll Call: AYES-Ditter, Horacek, Small, Nelson, Cornwell; NAYS-None; ABSENT-Jarecke, Voichoskie. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk