



Nance Board of Equalization Minutes



January 30, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 30, 2018 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 and Robert Small. Also present is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by posting in the City of Fullerton, City of Genoa and Village of Belgrade.

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

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

Jarecke present.

Zoucha presented exemption application for Merrick Medical Center (formerly Lone Tree Medical Clinic). Said application states that the real property is used under the charitable exempt category and includes a letter from the Internal Revenue Service determining that the Merrick Medical Center is exempt under IRC Section 501(c)(3) and classified as public charity. Zoucha recommends approval of the exemption application for Merrick Medical Center.

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

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



May 22, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 22, 2018 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 is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha. Chairman advised those present of the open meetings act and its posting in the Supervisor's Room.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on May 16, 2018.

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

Moved by Jarecke and seconded by Ditter to approve the minutes of the January 30, 2018 meeting. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None, Nelson. Motion carried.

Zoucha presented a list of omitted/clerical error properties. Omissions/errors were found after March 19, 2018 tax roll, but before statements have been sent out. Valuations may be corrected prior to new valuations being mailed out and correct valuations mailed. Omissions/errors were discussed. Moved by Jarecke and seconded by Voichoskie to approve of corrections to said valuations prior to mailing out notices of valuation changes.

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.

Chairman

County Clerk



Nance Board of Equalization Minutes



June 12, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 12, 2018 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, 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 6, 2018.

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

The Pledge of Allegiance is recited.

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

Moved by Ditter and seconded by Small to approve the minutes of the May 22, 2018 meeting. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Cornwell; NAYS-None. ABSENT-Jarecke, Nelson. Motion carried.

Darren Nelson is present.

County Assessor, Megan Zoucha, presented tax list correction #89 and 90. Transfer statement had an unrecognizable legal description, splitting parcels. Could not perform transfer until corrected legal description was submitted. Decreased tax in the amount of \$524.42 on #89 and after correction to owner of property on #90-no change in taxes. Discussion held. Moved by Ditter and seconded by Small to approve said tax list corrections #89 & #90.

Zoucha presented tax list corrections #91, #92 & #93, splitting parcels included with the unrecognizable legal description above. Correction made to owner of property on #91-no change in taxes. Correction made to owner of property on #92-no change in taxes, and; Transfer performed after corrected legal description was submitted on #93 created a tax of \$524.44. Discussion held. Moved by Ditter and seconded by Small to approve tax list corrections #91, 92 & 93.

Zoucha presented tax list correction #94. Deed recorded with Register of Deeds included an incorrect parcel. Corrective deed removed the parcel. No change in taxes. Discussion held. Moved by Voichoskie and seconded by Nelson to approve said tax list correction #94.

Zoucha presented tax list corrections #95, #96 & #97. Transfer statement from July 2017 had incorrect legal descriptions. Corrective deeds filed in May 2018 on #95, #96 & #97-no change in taxes. Discussion held. Moved by Small and seconded by Ditter to approve said tax list corrections #95, 96 & 97.

Zoucha presented tax list correction #98. House and garage sold & moved. 2018 taxes in the amount of \$874.40 must be accelerated. Discussion held. Moved by Ditter and seconded by Small to approve tax list correction #98.

Zoucha presented tax list correction #99. House and garage to be sold & moved. 2018 taxes in the amount of \$190.80 must be accelerated. Discussion held. Moved by Voichoskie and seconded by Nelson to approve tax list correction #99.

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

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



June 26, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 26, 2018 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 3:00 P.M. with the following members present-Timothy Cornwell, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. 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 June 20, 2018.

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.

Moved by Nelson and seconded by Small to approve the minutes of the June 12, 2018 meeting.

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 2018 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 2018 land valuations sent with 2018 valuation notices. 5. 2018 Opinions of the Property Tax Administrator for Nance County. 6. 2018 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #1. Testimony given. Discussion held. Moved by Nelson and seconded by Jarecke to stand as assessed, per assessor's recommendation.

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

Protest #3. No testimony given. Discussion held. Moved by Jarecke and seconded by Small to stand as assessed, per assessor's recommendation.

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

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

All motions, except where specified, had the following roll call vote: 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



July 10, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 10, 2018 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- Timothy Cornwell, Robert Voichoskie, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. 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 4, 2018.

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 Nelson and seconded by Small to approve the agenda.

Moved by Voichoskie and seconded by Small to approve the minutes of the June 26, 2018 meeting.

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

Protest #6. Testimony given. Discussion held. Moved by Jarecke and seconded by Nelson to correct the lot square footage, per assessor's recommendation.

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

Protest #8. Testimony given. Discussion held. Moved by Nelson and seconded by Small to reduce improvement value to \$42,890.00 per assessor's recommendation. Roll Call: AYES-Nelson, Voichoskie, Horacek, Small, Cornwell; NAYS-Jarecke; ABSENT-Ditter. Motion carried.

Protest #9. No Testimony given. Discussion held. Moved by Jarecke and seconded by Small to stand as assessed, per assessor's recommendation.

Protest #10. No testimony given. Discussion held. Moved by Horacek and seconded by Small to reduce the value of the improvements to \$449,840.00 per assessor's recommendation. Roll Call: AYES-Horacek, Small, Cornwell; NAYS-Jarecke, Nelson, Voichoskie; ABSENT-Ditter. Motion fails; Further discussion held. Moved by Jarecke and seconded by Voichoskie to stand as assessed. Roll Call: AYES-Jarecke, Nelson, Voichoskie, Cornwell; NAYS-Small, Horacek; ABSENT-Ditter. Motion carried.

Protest #11. No testimony given. Discussion held. Moved by Horacek and seconded by Nelson to reduce the house value by \$10,590.00, per assessor's recommendation. Roll Call: AYES-Horacek, Small, Nelson, Voichoskie, Cornwell; NAYS-Jarecke; ABSENT-Ditter. Motion carried.

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

Protest #13. Testimony given. Discussion held. Moved by Jarecke and seconded by Nelson to stand as assessed per assessor's recommendation.

Zoucha presented the board with a list of proposed notice of valuation changes to be sent after valuation statements were sent out.

- 1) Valuation change due to house was burned in 2017, garage has no value.
- 2) Valuation change due to property has changed from non-exempt to exempt entity.
- 3) Valuation change due to outbuildings were removed in 2017.
- 4) Valuation change due to reappraisal of convenience store.

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

Moved by Jarecke and seconded by Nelson to reconsider the board decision on Protest #10. Discussion held. Roll Call: AYES-Jarecke, Small, Nelson, Horacek, Cornwell; NAYS-Voichoskie; ABSENT-Ditter. Motion carried. Further discussion held on Protest #10. Moved by Small and seconded by Horacek to reduce the value of the improvements to \$449,840.00 per assessor's recommendation. Roll Call: AYES-Small, Horacek, Jarecke, Cornwell; NAYS-Nelson, Voichoskie. Motion carried.

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

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

Timothy Cornwell
Chairman



Nance Board of Equalization Minutes



Danette Zarek
County Clerk



Nance Board of Equalization Minutes



July 24, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 24, 2018 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, Dennis Jarecke, Robert Small and Darren Nelson. 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 18, 2018.

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 Jarecke to approve the agenda.

Moved by Nelson and seconded by Small to approve the minutes of the July 10, 2018 meeting.

Protest #14. No testimony given. Discussion held. Moved by Ditter and seconded by Small to lower the building value to \$43,205.00. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Nelson, Cornwell; NAYS-Jarecke. Motion carried.

Zoucha presented the board with a proposed notice of valuation change after abstract, to be sent after June 1, 2018. Moved by Nelson and seconded by Small to approve said changes after abstract.

Valuation change due to incorrect heating/cooling system and incorrect square footage.

Moved by Nelson and seconded by Small to approve said changes after abstract.

Zoucha reported on the 2018 review of the cemetery associations. She reports no changes. All cemeteries continue their exempt status. Moved by Voichoskie and seconded by Jarecke to approve the 2018 Cemetery Association Review.

Zoucha presented the board with the 3-year assessment plan. Discussion held. Moved by Nelson and seconded by Small to accept the Nance County 3 year Plan of Assessment 2019-2021 as submitted.

Moved by Nelson and seconded by Jarecke 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



August 14, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 14, 2018 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 9:00 A.M. with the following members present- Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke 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 Genoa Leader Times and Nance County Journal on August 8, 2018.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the July 24, 2018 meeting. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried.

Zoucha presented a list of exempt property. She noted that there was one change as the United Methodist parsonage has been sold to a non-exempt party therefore it is no longer exempt. Moved by Small and seconded by Jarecke to approve and publish the list of 2018 real estate parcels exempt from property taxation by qualifying organizations in the Nance County Journal. Roll Call: AYES-Small, Voichoskie, Horacek, Jarecke, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried. Discussion held on Methodist Church. Zoucha explained that as long as the church is vacant and in possession of the Church, it remains exempt, but if it is sold or given away, it becomes taxable.

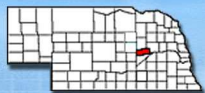
Moved by Horacek and seconded by Small to adjourn the Board of Equalization meeting. Roll Call: AYES-Horacek, Jarecke, Small, Voichoskie, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried.

Andrew Ditter

Vice-Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



October 9, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 9, 2018 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.

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 on October 3, 2018.

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

Moved by Ditter and seconded by Small to approve the minutes of the August 14, 2018 meeting. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #100 for property purchased by non-exempt entity last November, which exempts the taxes for 2017. Amount of taxes exempt is \$348.06. Moved by Small and seconded by Nelson to approve said tax list correction #100. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #101 accelerating 2018 taxes due to the sale of a business. Taxes in the amount of \$849.14 are due immediately. Discussion held. Moved by Jarecke and seconded by Nelson to approve tax list correction #101. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None. Motion carried.

Zoucha informs the board of a clerical error on CVA improvements on leased land. A building was removed from the property and just did not get off of the assessor's records. The value of the building was \$50,855.00. Moved by Ditter and seconded by Small to approve the change due to clerical error. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

Tax levies for the 2018-2019 fiscal year were reviewed and discussed. Moved by Nelson and seconded by Jarecke to approve the following tax rates for 2018-2019:

Nance County

General	0.202330
Appraisal	0.001313
Building	0.011133

Fair

General	0.002994
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Fullerton City

General	0.477152
Bond Fund	0.133219

Genoa City

General	0.499999
Bond	0.280494

South Branch	0.018923
Cottonwood	0.018911
Loup Ferry	0.004998
Fullerton	0.004022
West Newman	0.006138
East Newman	0.008719

Genoa Airport

Bond	0.000000
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Belgrade Village

General	0.450000
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Fire Districts

Genoa #3	0.015000
Belgrade #4	0.015000
Fullerton #7	0.015000

Townships

Beaver	0.010200
Genoa	0.001679
Council Creek	0.004673
Cedar	0.006791
Timber Creek	0.007009

School Districts

#1 General	0.693254
Special Building	0.009430
#30 General	0.658024
Special Building	0.004199
Qual Cap Fund K-12	0.035568



Nance Board of Equalization Minutes



Prairie Creek

0.052388

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

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



November 13, 2018

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 13, 2018 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 Treasurer, Ronda Malander.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on November 7, 2018.

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

Moved by Ditter and seconded by Small to approve the minutes of the October 9, 2018 meeting. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

Malander, 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 van, a 2002 Chevy van and a 2013 carry-on trailer.

Malander also presented motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2005 Dodge van, 2008 Ford bus and 2017 Dodge van. Moved by Ditter and seconded by Voichoskie to approve said applications submitted by the Whispering Cedars Baptist Camp and the Fullerton Area Senior Center. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

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

Timothy C. 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, 2018 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 December 19, 2018.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the November 13, 2018 meeting. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Zoucha presented tax list correction #1 removing a business from the tax roll as the business had been sold and taxes accelerated, but missed being removed from the tax roll. Discussion held. Moved by Small and seconded by Jarecke to approve tax list correction #1. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Zoucha presented tax list correction #2, correcting the tax rate for personal property. The home on the property was put up for sale to be moved, but never sold. The 2018 taxes were accelerated. Taxpayer will receive a credit for \$177.40 for the accelerated taxes and the home will go back on the tax roll for 2019. Discussion held. Moved by Small and seconded by Jarecke, to approve tax list correction #2. Roll Call: AYES-Small, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Zoucha presented tax list correction #3, correcting personal property taxes. Assessor's office was told that Sign Crafters business was sold, but only the equipment was sold. Correction to tax statement is a deduction of \$197.76. Discussion held. Moved by Ditter and seconded by Small to approve tax list correction #3. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

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

Timothy Cornwell
Chairman

Danette Zarek
County Clerk