



# Nance Board of Equalization Minutes



February 12, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 12, 2019 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 February 6, 2019.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the December 28, 2018 meeting. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #4 accelerating 2019 personal property taxes, as tax payer is selling farm equipment and taxes must be accelerated. Total tax accelerated is \$495.02. Discussion held. Moved by Ditter and seconded by Small to approve tax list correction #4. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

Zoucha informs the board that she will present the proposed ag land values at the February 26<sup>th</sup> meeting.

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

Timothy Cornwell  
Chairman

Danette Zarek  
County Clerk



# Nance Board of Equalization Minutes



May 28, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 28, 2019 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Vice-Chairman opened the Board of Equalization meeting at 9:00 A.M. with the following members present-Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke and Robert Small. Also present is County Clerk, Danette Zarek.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on May 22, 2019.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the February 26, 2019 meeting. Roll Call: AYES-Small, Voichoskie, Horacek, Jarecke, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried.

Motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2019 Dodge Caravan is presented to the board. Discussion held. Moved by Jarecke and seconded by Horacek to approve said application. Roll Call: AYES-Jarecke, Small, Voichoskie, Horacek, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried.

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

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Chairman

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County Clerk



# Nance Board of Equalization Minutes



May 28, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 28, 2019 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Vice-Chairman opened the Board of Equalization meeting at 9:00 A.M. with the following members present-Andrew Ditter, Robert Voichoskie, Ralph Horacek, Dennis Jarecke and Robert Small. Also present is County Clerk, Danette Zarek.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on May 22, 2019.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the February 26, 2019 meeting. Roll Call: AYES-Small, Voichoskie, Horacek, Jarecke, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried.

Motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2019 Dodge Caravan is presented to the board. Discussion held. Moved by Jarecke and seconded by Horacek to approve said application. Roll Call: AYES-Jarecke, Small, Voichoskie, Horacek, Ditter; NAYS-None; ABSENT-Nelson, Cornwell. Motion carried.

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

Andrew Ditter

Vice-Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



June 11, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 11, 2019 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.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on June 5, 2019.

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 Jarecke 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 May 28, 2019 meeting. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

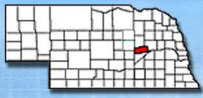
Board reviewed Form 425 Report of Destroyed Real Property. The form is for damage due to a calamity (disastrous event) significantly affecting the assessed value of real property, which occurred between January 1st and July 1st. The form must be filed with the clerk or assessor by July 15. The board must act on the report on or after June 1 and on or before July 25. The real property must have damage in excess of 20% to be considered. The form is new and information on the form will be in both the Nance County Journal and Genoa Leader-Times this week. Zoucha gave one example: One 40-acre tract of land was valued at 21 acres of irrigated and 19 acres of grass. If the whole 40 acres are changed to waste land @ \$315.00/acre the value of the 40-acre tract goes from \$130,050.00 to \$12,600.00. Any decrease in land value will be for the current year only.

The First Presbyterian Church Manse has been tax exempt. The manse has been vacant and the church has now decided to rent the house out, thereby making the property nonexempt. Discussion held. Moved by Nelson and seconded by Jarecke to proceed with the change to make the property nonexempt. Roll Call: AYES-Nelson, Ditter, Voichoskie, Horacek, Jarecke, Small, Cornwell; NAYS-None. Motion carried.

Moved by Jarecke and seconded by Ditter 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



June 25, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 25, 2019 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 June 19, 2019.

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.

Moved by Small and seconded by Jarecke to approve the minutes of the June 11, 2019 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 2019 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 2019 land valuations sent with 2019 valuation notices. 5. 2019 Opinions of the Property Tax Administrator for Nance County. 6. 2019 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #1. Protest withdrawn by protestor. No action taken.

Protest #2 and #3. Testimony given. Discussion held. Moved by Jarecke and seconded by Small to stand as assessed, per assessor's recommendation.

## Report of Destroyed Real Property.

#1. No testimony given. Discussion held. Moved by Nelson and seconded by Small to table the board's decision.

#2 & #3. Testimony given. Discussion held. Moved by Jarecke and seconded by Horacek to table the board's decision.

#4. Testimony given. Discussion held. Moved by Small and seconded by Jarecke to table the board's decision.

#5, #6 & #7. No testimony given. Discussion held. Moved by Horacek and seconded by Jarecke to table the board's decision.

#8. No testimony given. Discussion held. Moved by Horacek and seconded by Nelson to table the board's decision.

#9. No testimony given. Discussion held. Moved by Nelson and seconded by Small to table the board's decision.

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 C. Cornwell

Chairman

Danette Zarek

County Clerk





# Nance Board of Equalization Minutes



July 9, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 9, 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 3, 2019.

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 Small and seconded by Voichoskie to approve the minutes of the June 25, 2019 meeting.

## Form 425 Report of Destroyed Real Property:

#10 Testimony given. Moved by Nelson and seconded by Small to table.

#11 Testimony given. Moved by Jarecke and seconded by Small to table.

#12 Testimony given. Moved by Small and seconded by Jarecke to table.

#13 & 14 Testimony given. Moved by Nelson and seconded by Small to table.

#15 & 17 No testimony given. Moved by Nelson and seconded by Horacek to table.

#16 No testimony given. Moved by Jarecke and seconded by Voichoskie to stand as originally assessed.

#18 & 19 Testimony given. Moved by Small and seconded by Nelson to table.

#20 – 24 Testimony given. Moved by Jarecke and seconded by Small to table.

#25 & 26 No testimony given. Moved by Horacek and seconded by Small to table.

#27 & 35 Testimony given. Moved by Horacek and seconded by Jarecke to table. Roll Call: AYES- Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None; ABSTAIN-Voichoskie; ABSENT-Ditter. Motion carried.

#28 & 29 Testimony given. Moved by Horacek and seconded by Jarecke to table.

#30 – 32 No testimony given. Moved by Horacek and seconded by Jarecke to table

## Protests

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

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

#6 Testimony given. Discussion held. Moved by Nelson and seconded by Jarecke to correct dryland acres to 35.23 acres, with no other adjustments.

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

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

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

#10 Protest withdrawn.

Moved by Nelson and seconded by Voichoskie to table the tax list correction to the next meeting.

Moved by Nelson and seconded by Small 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



# Nance Board of Equalization Minutes



County Clerk



# Nance Board of Equalization Minutes



July 23, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 23, 2019 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:50 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 July 17, 2019.

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.

Moved by Nelson and seconded by Small to approve the minutes of the July 9, 2019 meeting.

## PROTESTS:

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

#12. Testimony given. Moved by Nelson to lower value to \$92,000.00. Motion dies for lack of a second. Moved by Ditter and seconded by Voichoskie to stand as assessed, per assessor's recommendation. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Cornwell; NAYS-Nelson. Motion carried.

#13. Testimony given. Moved by Horacek and seconded by Nelson to lower the square footage to \$72/sq. ft. Roll Call: AYES-Horacek, Small, Nelson, Ditter, Voichoskie, Cornwell; NAYS-Jarecke. Motion carried.

## REPORT OF DESTROYED REAL PROPERTY:

#33. No testimony given. Moved by Horacek and seconded by Voichoskie to change 56.80 acres from irrigated acres and trees to wasteland. Roll Call: AYES-Horacek, Small, Ditter, Voichoskie, Cornwell; NAYS-Jarecke, Nelson. Motion carried.

#34. Testimony given. Moved by Ditter and seconded by Small to lower the house value to \$14,440.00 and the outbuildings to \$975.00.

#36. No testimony given. Moved by Horacek and seconded by Small to reduce the cabin 50% down to \$4,190.00.

#37. No testimony given. Moved by Nelson and seconded by Jarecke to deny as the cabin was never on the tax roll.

#38. Testimony given. Does not meet 20% damage requirement. Moved by Jarecke and seconded by Small to leave current valuation.

#39. Testimony given. Moved by Horacek and seconded by Nelson to change 12.38 acres to wasteland. Roll Call: AYES-Horacek, Nelson, Ditter, Cornwell; NAYS-Jarecke, Small, Voichoskie. Motion carried.

#40. Testimony given. Moved by Jarecke and seconded by Small to change dryland, trees and 11.4 acres of WRP to grassland. Roll Call: AYES-Jarecke, Small, Ditter, Voichoskie, Horacek, Cornwell; NAYS-Nelson. Motion carried.

#41. No testimony given. Does not meet 20% damage requirement. Moved by Horacek and seconded by Small to leave current valuation.

#42. No testimony given. Does not meet 20% damage requirement. Moved by Horacek and seconded by Small to leave current valuation.

#43. No testimony given. Moved by Small and seconded by Voichoskie to leave at current valuation. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-Jarecke. Motion carried.

#44. No testimony given. Moved by Small and seconded by Voichoskie to leave at current valuation. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-Jarecke. Motion carried.

#45. No testimony given. Moved by Jarecke and seconded by Voichoskie to lower valuation by 50%. Roll Call: AYES-Jarecke, Small, Voichoskie, Horacek, Cornwell; NAYS-Nelson, Ditter. Motion carried.

#46. No testimony given. Moved by Nelson and seconded by Small to change all but 76.94 acres to wasteland.

#47. No testimony given. Moved by Nelson and seconded by Jarecke to change 21.69 acres from grass and trees to wasteland.





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#48. No testimony given. Does not meet 20% damage requirement. Moved by Jarecke and seconded by Nelson to leave current valuation.

#49. No testimony given. Land does not meet 20% damage requirement. Moved by Jarecke and seconded by Nelson to leave land at it's current value, but remove value of the boatshed and carport from the outbuildings.

#50. No testimony given. Moved by Nelson and seconded by Horacek to change 43.95 acres to wasteland, keeping 13.18 acres as grass.

#51. No testimony given. Does not meet 20% damage requirement. Moved by Nelson and seconded by Small to leave current valuation.

#52. No testimony given. Moved by Jarecke and seconded by Nelson to change 19.22 acres to wasteland.

#53. Testimony given. Moved by Ditter and seconded by Voichoskie to change 32.57 acres to wasteland.

#54. Testimony given. Moved by Jarecke and seconded by Nelson to change 51.38 acres to wasteland.

#55-56. (same parcel) Testimony given. Moved by Nelson and seconded by Jarecke to change 14.02 acres of irrigated to grassland. Discussion held on real estate that was not included on the report of destroyed real property. Since the real estate was not included on a report of destroyed real property, it cannot be considered.

#57. Testimony given. Moved by Nelson and seconded by Horacek to change 34.18 irrigated acres to wasteland and 10.93 acres to dryland.

#58. Testimony given.

#59. Testimony given. Moved by Nelson and seconded by Horacek to change 22.43 acres to wasteland and change 76.28 acres from irrigated to dryland.

#60. No testimony given. Does not meet 20% damage requirement. Moved by Nelson and seconded by Horacek to leave current valuation.

#61. No testimony given. Moved by Nelson and seconded by Horacek to change 14.54 acres to wasteland and keep the remaining as irrigated.

#62. No testimony given. Does not meet 20% damage requirement. Moved by Horacek and seconded by Nelson to leave current valuation.

#63. No testimony given. Moved by Ditter and seconded by Horacek to lower the value to 10,115.00. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Cornwell; NAYS-Jarecke, Nelson. Motion carried.

#64. No testimony given. Moved by Ditter and seconded by Horacek to change all grass and accretion and some trees to wasteland lowering the value to \$69,110.00.

#65. Testimony given. Moved by Nelson and seconded by Small to keep some tree land and change the the remaining to wasteland.

#66. Testimony given. Moved by Horacek and seconded by Ditter to Keep 8.02 acres as dryland, changing the remaining acres to wasteland.

#67. Testimony given. Moved by Jarecke and seconded by Horacek to change 38.21 acres to wasteland and change all irrigated land to dryland.

#68. Testimony given. Moved by Jarecke and seconded by Ditter to lower the house value to \$97,780.00 and keep land and outbuildings at current value.

#69. No testimony given. Does not meet 20% damage requirement. Moved by Ditter and seconded by Nelson to leave current valuation.

#70. No testimony given. Moved by Ditter and seconded by Jarecke to change land, now in the river, to a value of \$0.

#71. No testimony given. Moved by Ditter and seconded by Jarecke to change 42.9 acres to wasteland.

#72. Testimony given. Moved by Jarecke and seconded by Nelson to Change 13.51 acres to wasteland and irrigated acres south of RR tracks to dryland.

#73. Testimony given. Moved by Small to change 71.06 acres to wasteland. Discussion held. Small withdraws motion.

#74. Testimony given.

#75. Testimony given.

#76. Testimony given. Moved by Horacek and seconded by Small to change land use to wasteland and waste water, leaving a valuation of \$270.00.



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#77. No testimony given. Does not meet 20% damage requirement. Moved by Nelson and seconded by Ditter to leave current valuation.

#78. No testimony given. Moved by Nelson and seconded by Ditter to change all land use to waste except 9.85 acres of grass.

#79. Testimony given. Moved by Nelson and seconded by Small to leave 15.83 acres as grass, and change 4.49 acres irrigation to dryland and make the rest wasteland and waste water.

#80. Testimony given. Moved by Horacek and seconded by Nelson to change all land use to wasteland.

#81. Testimony given. Moved by Jarecke and seconded by Nelson to change some irrigated acres to dry and wasteland.

#82. Testimony given. Moved by Nelson and seconded by Horacek to change 47.65 acres to wasteland.

#83. Testimony given. Moved by Small and seconded by Nelson to Leave WRP acres and change 31.05 acres of dryland to wasteland.

#84. Testimony given. Moved by Nelson and seconded by Small to change the value per the appraisal submitted.

#85. Testimony given.

#86. Testimony given.

#87. Testimony given.

#88. Testimony given. Moved by Ditter and seconded by Small to change 13.71 acres to wasteland.  
Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Cornwell; NAYS-Jarecke; ABSTAIN-Nelson. Motion carried.

#89. Testimony given. Moved by Horacek and seconded by Ditter to change all land use to wasteland.

#90. Testimony given.

#91. No testimony given. Does not meet 20% damage requirement. Moved by Nelson and seconded by Jarecke to leave current valuation.

#92. No testimony given. Moved by Jarecke and seconded by Ditter to change 21.96 acres to wasteland.

#93. No testimony given. Does not meet 20% damage requirement. Moved by Nelson and seconded by Jarecke to leave current valuation.

#94. No testimony given. Does not meet 20% damage requirement. Moved by Jarecke and seconded by Ditter to leave current valuation.

Moved by Small and seconded by Voichoskie to table decisions on #58, 73, 74, 75, 85, 86, 87 & 90.

Zoucha presented the board with a tax list correction for a business which has been sold and the taxes must be accelerated on the personal property tax. Total tax is \$257.70. Discussion held. Moved by Jarecke and seconded by Ditter to approve said tax list correction.

Zoucha presented the board with 2019 Changes after Abstract. Moved by Nelson and seconded by Voichoskie to approve said changes after abstract.

Zoucha reported on the 2019 review of the cemetery associations. She reports no changes. All cemeteries continue their exempt status. Moved by Jarecke and seconded by Nelson to approve the 2019 Cemetery Association Review.

Zoucha presented the board with the 3-year assessment plan. Discussion held. Moved by Ditter and seconded by Jarecke to accept the Nance County 3-year Plan of Assessment 2020-2022 as submitted.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



July 25, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 25, 2019 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 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 July 17, 2019.

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

The Board makes the following decisions on the Report of Destroyed Real Property tabled from July 9, 2019 and July 23, 2019 meetings. No further testimony heard.

#1. Moved by Ditter and seconded by Small to change approximately 52.23 acres from grass to wasteland. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

9:10 a.m. Nelson present.

#2. Moved by Ditter and seconded by Small to change entire parcel to wasteland.

#3. Moved by Nelson and seconded by Voichoskie to change all grassland to wasteland and reduce value of basement by 50%.

#4. Moved by Jarecke and seconded by Nelson to change approximately 69.47 irrigated acres to wasteland and 45.57 acres to grass.

#5. Moved by Horacek and seconded by Ditter to change 5.71 acres of additional acreage to wasteland.

#6. Moved by Jarecke and seconded by Small to change approximately 17.05 acres to water waste and 69.77 acres to wasteland.

#7. Moved by Horacek and seconded by Voichoskie to change irrigated acres to 61.42 acres of dryland and 14.13 acres of wasteland. Roll Call: AYES-Horacek, Voichoskie; NAYS-Jarecke, Small, Nelson, Ditter, Cornwell. Motion fails. Moved by Jarecke and seconded by Nelson to keep approximately 56.29 acres as irrigated acres and change remaining irrigated acres to wasteland. As such this does not meet the 20% damage requirement. Moved by Jarecke and seconded by Nelson to leave current valuation. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Cornwell; NAYS-Horacek, Motion carried.

#8. Moved by Small and seconded by Jarecke to keep 22.46 acres as grassland and change the remaining acres to wasteland.

#9. Moved by Ditter and seconded by Voichoskie to lower outbuilding value to \$37,075.00 and change 23 acres to wasteland and 36.75 acres to water waste.

#10. Moved by Jarecke and seconded by Nelson to change all land use to wasteland and remove all value of the dwelling and outbuildings.

#11. Moved by Jarecke and seconded by Horacek to lower the land value 50% and lower all buildings 25%.

#12. Moved by Jarecke and seconded by Nelson to leave 10.20 acres as grassland and change the remaining acres to wasteland.

#13. Moved by Jarecke and seconded by Voichoskie to change 21.63 acres of irrigated to wasteland and the remaining irrigated acres to dryland.

#14. Moved by Ditter and seconded by Voichoskie to change 2.61 acres of irrigated to dryland and remaining acres to wasteland.

#15. Moved by Nelson and seconded by Small to change 36.70 acres to wasteland.

#16. Does not meet the 20% damage requirement. Moved by Jarecke and seconded by Nelson to leave current valuation.

#17. Moved by Nelson and seconded by Small to change 60.95 acres of grassland to wasteland.





# Nance Board of Equalization Minutes



#18. Does not meet the 20% damage requirement. Moved by Ditter and seconded by Nelson to leave current valuation.

#19. Does not meet the 20% damage requirement. Moved by Nelson and seconded by Voichoskie to leave current valuation.

#20. Moved by Horacek and seconded by Ditter to change 43.64 acres from grassland to wasteland.

#21. Moved by Nelson and seconded by Horacek to change 77.01 acres to wasteland. Roll Call: AYES-Nelson, Horacek; NAYS-Ditter, Voichoskie, Jarecke, Small, Cornwell. Motion fails. Moved by Small and seconded by Voichoskie to change 1.37 acres to water waste and 126.33 acres to wasteland. Roll Call: AYES-Small, Ditter, Voichoskie, Jarecke, Cornwell; NAYS-Nelson, Horacek. Motion carried.

#22. Moved by Jarecke and seconded by Small to reduce value of land by 50%.

#23. Moved by Small and seconded by Ditter to change 16.78 acres to wasteland and 6.22 acres to water waste.

#24. Moved by Nelson and seconded by Small to change 49.85 acres to wasteland.

#25. Moved by Horacek and seconded by Voichoskie to reduce land value by 50%.

#26. Moved by Nelson and seconded by Small to reduce land value by 50%.

#27. Moved by Jarecke and seconded by Nelson to change 101.92 acres from irrigated, dryland and grass to wasteland. Jarecke withdraws his motion. Moved by Small and seconded by Ditter to change 17.61 acres from irrigated to dryland and change remaining irrigated, dryland and some grass to wasteland. Roll Call: AYES-Small, Nelson, Ditter, Horacek, Cornwell; NAYS-Jarecke; ABSTAIN-Voichoskie. Motion carried.

#28. Does not meet the 20% damage requirement. Moved by Jarecke and seconded by Small to leave current valuation.

#29. Moved by Jarecke and seconded by Ditter to reduce land value by \$50,000.00.

#30. Moved by Ditter and seconded by Nelson to change all acres to wasteland.

#31. Does not meet the 20% damage requirement. Moved by Small and seconded by Nelson to leave current valuation.

#32. Moved by Nelson and seconded by Jarecke to change 21.10 acres to wasteland.

#35. Moved by Horacek and seconded by Nelson to keep 7.81 acres as irrigated and change remaining irrigated acres to wasteland. Roll Call: AYES-Horacek, Small, Nelson, Cornwell; NAYS-Ditter; ABSTAIN-Jarecke, Voichoskie. Motion carried.

#58. Moved by Horacek and seconded by Voichoskie to change all dryland and irrigated acres to wasteland. Roll Call: AYES-Horacek, Jarecke, Small, Ditter, Voichoskie, Cornwell; NAYS-Nelson. Motion carried.

Discussion held on real estate that was not included on a report of destroyed real property. Since the real estate was not property included on a report of destroyed real property, it cannot be considered.

#73. Moved by Nelson and seconded by Jarecke change 21.14 irrigated acres to dryland and change remaining irrigated and tree acres to wasteland.

#74. Moved by Nelson and seconded by Jarecke to change 56.52 irrigated acres to dryland and remaining irrigated acres to wasteland.

#75. Moved by Jarecke and seconded by Horacek to change 42.21 dryland and tree acres to wasteland.

#85 and #86. (Same parcel) Moved by Jarecke and seconded by Nelson to change north field from irrigated to dryland acres.

#87. Moved by Ditter and seconded by Jarecke to change 26.48 acres of irrigated to dryland acres.

#90. Moved by Jarecke and seconded by Ditter 103.20 irrigated to dryland acres and change remaining irrigated/grass-trees to wasteland.

Moved by Small and seconded by Horacek 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



September 10, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 10, 2019 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Acting Chairman, Ralph Horacek, opened the Board of Equalization meeting at 9:00 A.M. with the following members present-Ralph Horacek, Robert Voichoskie, 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 Genoa Leader Times and Nance County Journal on September 4, 2019.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the July 23, 2019 and July 25, 2019 meetings. Roll Call: AYES-Voichoskie, Small, Nelson, Horacek; NAYS-None; ABSENT-Cornwell, Ditter, Jarecke. Motion carried.

Zoucha presented a list of exempt property. She noted that there was one change as the First Presbyterian Church, now known as Fullerton Community Church, has rented their parsonage therefore it is no longer exempt. Moved by Nelson and seconded by Small to approve and publish the list of 2019 real estate parcels exempt from property taxation by qualifying organizations in the Genoa Leader Times. Roll Call: AYES-Nelson, Voichoskie, Small, Horacek; NAYS-None; ABSENT-Cornwell, Ditter, Jarecke. Motion carried.

Zoucha presented tax list correction #6 for personal property (equipment) to be sold and the taxes must be accelerated. Total tax is \$284.24. Discussion held. Moved by Nelson and seconded by Voichoskie to approve said tax list correction. Roll Call: AYES-Nelson, Voichoskie, Small, Horacek; NAYS-None; ABSENT-Cornwell, Ditter, Jarecke. Motion carried.

Zoucha presented tax list correction #7 for personal property (equipment) to be sold and the taxes must be accelerated. Total tax is \$128.70. Discussion held. Moved by Nelson and seconded by Small to approve said tax list correction. Roll Call: AYES-Nelson, Voichoskie, Small, Horacek; NAYS-None; ABSENT-Cornwell, Ditter, Jarecke. Motion carried.

Ronda Malander, County Treasurer presents motor vehicle exemption application submitted by Whispering Cedars Baptist Camp for a 1999 Ford van, 2000 Dodge van, 1969 Ford truck, 1970 homemade trailer, 1994 homemade trailer, 1991 Ford Van, 2002 Ford pickup, 1989 Ford bus, 1997 homemade trailer, 1989 Ford bus, and a 2013 carry-on trailer. Discussion held. Moved by Nelson and seconded by Small to approve said motor vehicle exemption application. Roll Call: AYES-Nelson, Voichoskie, Small, Horacek; NAYS-None; ABSENT-Cornwell, Ditter, Jarecke. Motion carried.

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

Ralph Horacek  
Acting Chairman

Danette Zarek  
County Clerk





# Nance Board of Equalization Minutes



October 8, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 8, 2019 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.

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 2, 2019.

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

Moved by Voichoskie and seconded by Jarecke to approve the minutes of the September 10, 2019 meeting. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Ditter, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Zoucha presented tax list correction #8 for property scheduled for a house burn. Taxes need to be accelerated. Total amount of taxes accelerated is \$91.50. Moved by Jarecke and seconded by Voichoskie to approve said tax list correction #8. Roll Call: AYES-Jarecke, Small, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Tax levies for the 2019-2020 fiscal year were reviewed and discussed. Moved by Ditter and seconded by Horacek to approve the following tax rates for 2019-2020:

		<u>Townships</u>	
<u>Nance County</u>		Beaver	0.011740
General	0.218618	Genoa	0.000000
Appraisal	0.002759	Council Creek	0.006907
Building	0.004776	Cedar	0.008165
<u>Fair</u>		Timber Creek	0.005941
General	0.005234	South Branch	0.019891
<u>Fullerton City</u>		Cottonwood	0.020903
General	0.377298	Loup Ferry	0.005472
Bond fund	0.241849	Fullerton	0.004986
<u>Genoa City</u>		West Newman	0.006468
General	0.500000	East Newman	0.011065
Hospital bond	0.145338	Prairie Creek	0.055146
Pool bond	0.124576	<u>School Districts</u>	
<u>Genoa Airport</u>	0.000000	#1 General	0.770571
<u>Belgrade Village</u>		Special Building	0.010132
General	0.450000	#30 General	0.780537
<u>Fire Districts</u>			
<u>Genoa #3</u>	0.020000		
<u>Belgrade #4</u>	0.020000		
Bond fund	0.017671		
<u>Fullerton #7</u>	0.200000		



# Nance Board of Equalization Minutes



Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Cornwell; NAYS-Jarecke; 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. Motion carried.

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Chairman

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County Clerk



# Nance Board of Equalization Minutes



November 12, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 12, 2019 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 November 6, 2019.

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

Moved by Small and seconded by Jarecke to approve the minutes of the October 8, 2019 meeting. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #9 for a house to be moved from property. Taxes need to be accelerated. Total amount of taxes accelerated is \$133.96. Moved by Ditter and seconded by Small to approve said tax list correction #9. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

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



December 10, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 10, 2019 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 Ronda Malander, Nance County Treasurer.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on December 4, 2019.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the November 12, 2019 meeting. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None. Motion carried.

Malandar presented motor vehicle exemption application submitted by Fullerton Area Senior Center for a 2008 Ford Bus. Discussion held. Moved by Jarecke and seconded by Voichoskie to approve said application. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Horacek, 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 23, 2019

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 23, 2019 in the Courtroom, 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.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on December 18, 2019.

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

Moved by Voichoskie and seconded by Small to approve the minutes of the December 10, 2019 meeting. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #1 for personal property being sold and taxes must be accelerated. Total tax is \$140.74. Discussion held. Moved by Jarecke and seconded by Horacek to approve said tax list correction #1. Roll Call: AYES-Jarecke, Small, Nelson, Ditter, Voichoskie, Horacek, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #2 for personal property being sold and taxes must be accelerated. Total tax is \$309.46. Discussion held. Moved by Ditter and seconded by Horacek to approve said tax list correction #2. Roll Call: AYES-Ditter, Voichoskie, Horacek, Jarecke, Small, Nelson, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #3 for removal of trailer house from real estate. Taxes need to be accelerated. Total tax is \$133.92. Discussion held. Moved by Small and seconded by Ditter to approve said tax list correction #3. Roll Call: AYES-Small, Nelson, Ditter, Voichoskie, Horacek, Jarecke, Cornwell; NAYS-None. Motion carried.

Zoucha presented tax list correction #4 for removal of a house by a scheduled house burn. Taxes must be accelerated. Total tax is \$91.48. Discussion held. Moved by Voichoskie and seconded by Horacek to approve said tax list correction #4. Roll Call: AYES-Voichoskie, Horacek, Jarecke, Small, Nelson, Ditter, Cornwell; NAYS-None. Motion carried.

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk