



# Nance Board of Equalization Minutes



February 9, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 9, 2021 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, Darren Nelson and Gary Juracek. 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 February 3, 2021.

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 Juracek to approve the agenda.

Moved by Voichoskie and seconded by Small to approve the minutes of the December 8, 2020 meeting. Roll Call: AYES-Voichoskie, Horacek, Small, Juracek, Ditter, Cornwell NAYS-None; ABSTAIN-Nelson. Motion carried.

Zoucha presented an exemption application for Central Nebraska Community Action Partnership. The application is for a modular purchased for Head Start. The building is sitting on Fullerton Schools property. Therefore, it is improvements on leased land. Discussion held. Zoucha recommends full approval for said exemption application. Moved by Nelson and seconded by Small to approve the exemption application for Central Nebraska Community Action Partnership.

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

Timothy Cornwell  
Chairman

Danette Zarek  
County Clerk



# Nance Board of Equalization Minutes



February 23, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 23, 2021 in the Courtroom of the 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 Gary Juracek. Also present is County Clerk, Danette Zarek and Megan Zoucha, County Assessor.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on February 17, 2021.

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

Moved by Ditter and seconded by Small to approve the minutes of the February 9, 2021 meeting. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Juracek, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

9:05 am-Nelson present.

Zoucha presented Tax List correction #3. The correction is on a business called Senior Security Solutions. The property owner is moving the business to Platte County. Therefore the 2021 personal property taxes must be accelerated. The total tax to be accelerated is \$5.84.

Moved by Ditter and seconded by Voichoskie to approve Tax list correction #3. Roll Call: AYES-Ditter, Voichoskie, Horacek, Small, Nelson, Juracek, Cornwell; NAYS-None. Motion carried.

Zoucha informed the board that there will be no adjustments to agland this year. Also no adjustments to Fullerton City residential. There will be an increase of 10% in Genoa City residential property. This is due to the residential sales in Genoa.

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



March 9, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 9, 2021 in the Courtroom of the 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, Darren Nelson and Gary Juracek. Also present is County Clerk, Danette Zarek and Megan Zoucha, County Assessor.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on March 3, 2021.

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.

Moved by Juracek and seconded by Ditter to approve the minutes of the February 28, 2021 meeting.

Zoucha presented Tax List corrections #4-7. The corrections are on leased land next to the canal owned by Loup Power. Corrections #4 & 5 are on land described as part of the N½ of Section 6, township 16 North, Range 4, with correction #4 being for the tax year 2019 and correction #5 being for the tax year 2020. Corrections #6 & 7 are on land described as part of the W½ of Section 27, Township 17 North, Range 4, with correction #6 being for the tax year 2019 and correction #7 being for the tax year 2020. The leases with the renters were severed following the 2019 floods and the land is now considered exempt as a public utility is tax exempt. The total tax deducted on #4 is \$2,307.18; #5 is \$1,296.64; #6 is \$600.90 and #7 is \$121.28. Discussion held. Moved by Ditter and seconded by Horacek to approve tax list corrections #4-7.

Tax list correction #8 is presented. Following the department of revenue's review of income, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from 100% exemption to 0% exemption. Additional amount due \$841.10. Discussion held. Moved by Voichoskie and seconded by Ditter to approve said tax list correction #8.

Moved by Ditter and seconded by Small to adjourn.

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



April 13, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 13, 2021 in the Supervisor's Room of the 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, Darren Nelson and Gary Juracek. Also present is County Clerk, Danette Zarek and Megan Zoucha, County Assessor.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on April 7, 2021.

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.

Moved by Small and seconded by Voichoskie to approve the minutes of the March 9, 2021 meeting.

Tax list correction #9 is presented. Following the department of revenue's review of income, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from 30% exemption to 0% exemption. Additional amount due \$132.70. Discussion held. Moved by Ditter and seconded by Small to approve said tax list correction #9.

Zoucha informs the board that appraisal of rural improvement is coming up. She and her deputy, Jenna Konwinski, will be going to all rural residences and taking pictures and getting measurements. 4-5 years ago, the appraisal was done via aerial photos. Some buildings/improvements can be hidden by trees with aerial photos, so she would like to have her office handle the reviews.

Zoucha gave the board a heads up that due to a low number of sales, the rural residential valuations are low. TERC is doing a review of the values and may require an increase. If they do require an increase, it would be a 30% increase across the board.

She will be going to Genoa on Thursday to help residents file homestead exemptions.

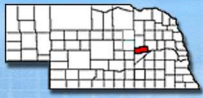
Although income tax return filings have been extended, personal property schedules are still due by May 1<sup>st</sup>. She has put something in the paper to alert the public to this.

Moved by Ditter and seconded by Juracek to adjourn.

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

Timothy C. Cornwell  
Chairman

Danette Zarek  
County Clerk



# Nance Board of Equalization Minutes



April 27, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 27, 2021 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, Darren Nelson and Gary Juracek. 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 April 21, 2021.

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.

Moved by Voichoskie and seconded by Small to approve the minutes of the April 13, 2021 meeting.

Zoucha presented tax list correction #10 for personal property for the year 2020 reported in Nance County that should have been valued in Saunders County. Tax to be deducted for the personal property is \$2,960.32. Moved by Ditter and seconded by Voichoskie to approve said tax list correction #10.

Zoucha presented tax list correction #11 to correct a legal description and lot size for the year 2020. The assessor's office showed the parcel 4 feet larger than the actual parcel. The total deducted amount is \$3.88. Moved by Small and seconded by Juracek to approve tax list correction #11.

Ronda Malander, County Treasurer, comes to the board for approval of the \$3.88 refund necessary on the above tax list correction. The property owner has paid the 2020 real estate taxes and therefore a refund is necessary. Moved by Juracek and seconded by Voichoskie to approve a refund of \$3.88 for overpayment of real estate taxes.

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

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk





# Nance Board of Equalization Minutes



May 24, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 24, 2021 in the Courtroom of the 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 Megan Zoucha, County Assessor.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on May 19, 2021.

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.

The minutes of the April 27, 2021 minutes are amended showing that the approval of the refund of personal property taxes was on tax list #10 in the amount of \$2,960.32 instead of \$3.88. Moved by Ditter and seconded by Small to approve the minutes of the April 27, 2021 meeting as amended.

Motor vehicle exemption application for Nance-Trans is reviewed. The application is for a 2019 Van, 2017 Van, 2012 SUV and 2019 Van. Discussion held. Moved by Voichoskie and seconded by Small to approve said application.

Zoucha reports on the Findings & Order by the Tax Equalization and Review Commission (TERC). The TERC board finds that the levels of value for real property in Nance County for the tax year 2021 meets the requirement of law.

Moved by Ditter and seconded by Voichoskie to adjourn.

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



June 8, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 8, 2021 in the Courtroom of the 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, Darren Nelson and Gary Juracek. Also present is County Clerk, Danette Zarek and Megan Zoucha, County Assessor and Rodney Wetovick, County Attorney.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on June 2, 2021.

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 Juracek to approve the agenda.

Moved by Small and seconded by Voichoskie to approve the minutes of the May 24, 2021 meeting.

Zoucha presented tax list correction #13. Following the department of revenue's review of income, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from 100% exemption to 30% exemption. Additional amount due \$577.38. Discussion held. Moved by Ditter an seconded by Small to approve said tax list correction #13.

Tax list correction #14 is presented. Following the department of revenue's review of income, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from 100% exemption to 30% exemption. Additional amount due \$121.08. Discussion held. Moved by Ditter an seconded by Small to approve said tax list correction #14.

Tax list correction #16 is presented. Following the department of revenue's review of income, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from 100% exemption to 70% exemption. Additional amount due \$250.64. Discussion held. Moved by Ditter an seconded by Small to approve said tax list correction #16.

Tax list correction #15 is presented. A personal property item for the year 2020 was reported on two separate returns. The item should have been reported on the Lessor's return only. The tax on the personal property is \$6,193.06. One-half of the tax has been paid and will need to be refunded. Discussion held. Moved by Ditter an seconded by Small to approve said tax list correction #15.

Moved by Small and seconded by Nelson to adjourn.

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



June 22, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 22, 2021 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:30 A.M. with the following members present- Timothy Cornwell, Andrew Ditter, Robert Voichoskie, Ralph Horacek, Robert Small, Darren Nelson and Gary Juracek. 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 June 16, 2021.

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 was recited earlier in the Board of Supervisors meeting.

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

Moved by Voichoskie and seconded by Juracek to approve the minutes of the June 8, 2021 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 2021 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 2021 land valuations sent with 2021 valuation notices. 5. 2021 Opinions of the Property Tax Administrator for Nance County. 6. 2021 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #1. Testimony given. Protestor requests a reduction of 1,940.00 in the value of the buildings and land. Discussion held. Moved by Ditter and seconded by Nelson to stand as assessed, per assessor's recommendation.

Ronda Malander, County Treasurer, is unable to attend, but is seeking board approval of the \$3,096.53 refund necessary on tax list correction #15, which was approved June 8, 2021. The property owner has paid the first half of the 2020 property taxes and therefore a refund is necessary. Moved by Nelson and seconded by Juracek to approve a refund of \$3,096.53 for overpayment of personal property taxes.

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

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

Timothy C. Cornwell  
Chairman

Danette Zarek  
County Clerk





# Nance Board of Equalization Minutes



July 13, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 13, 2021 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:30 a.m. with the following members present- Timothy Cornwell, Robert Voichoskie, Ralph Horacek, Robert Small, Darren Nelson and Gary Juracek. 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 7, 2021.

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 Juracek to approve the minutes of the June 22, 2021 meeting.

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

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

Protest #4. Testimony given. Protestor requests an adjustment due to the actual purchase price and production of the land. Discussion held. Moved by Juracek and seconded by Voichoskie to adjust the value per acre to \$3850.00. Roll Call: AYES-Juracek, Voichoskie; NAYS-Horacek, Small, Nelson, Cornwell; ABSENT-Ditter. Motion fails. Further discussion. Moved by Horacek and seconded by Small to stand as assessed per assessor's recommendation. Roll Call: AYES-Horacek Small, Nelson, Cornwell; NAYS-Juracek, Voichoskie; ABSENT-Ditter. Motion carries.

Zoucha presents Tax List correction #12. The correction is on personal property from a previous tax list correction. The wrong personal property item was discounted. The correction increases the tax value an additional \$677.26. Moved by Nelson and seconded by Voichoskie to approve said tax list correction #12.

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

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

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



July 27, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 27, 2021 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 Gary Juracek. 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 21, 2021.

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 Juracek to approve the agenda.

Moved by Juracek and seconded by Small to approve the minutes of the July 13, 2021 meeting.

Zoucha presented the board with the 3-year Plan of Assessment 2022-2024

Zoucha reported on the 2021 review of the cemetery associations. Only change is a contact person for one of the cemeteries. All cemeteries continue their exempt status.

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

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



September 14, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 14, 2021 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, Darren Nelson and Gary Juracek. 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 September 14, 2021.

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.

Moved by Ditter and seconded by Juracek to approve the minutes of the July 27, 2021 meeting.

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, 1997 homemade trailer, 1989 Ford bus, 2013 carry-on trailer, 1999 Freightliner bus & 2002 Ford F350 pickup. Discussion held. Moved by Voichoskie and seconded by Ditter to approve said motor vehicle exemption application.

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

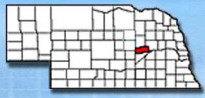
All Motions, except where specified, had the following roll call vote: AYES-Ditter, Voichoskie, Horacek, Small, Nelson, Juracek, Cornwell; NAYS-None. Motion carried.

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



# Nance Board of Equalization Minutes



October 12, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 12, 2021 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 Gary Juracek. Also present was County Clerk, Danette Zarek.

Chairman advised those present of the open meetings act and its posting in the Supervisor's Room.

Pledge of allegiance is recited.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on October 6, 2021.

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 Juracek and seconded by Small to approve the minutes of the September 14, 2021 meeting.

Tax levies for the 2021-2022 fiscal year were reviewed and discussed. Moved by Juracek and seconded by Horacek to approve the following tax rates for 2021-2022:

## Nance County

General	0.250589
Building	0.003110

## Fair

General	0.005564
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## Fullerton City

General	0.293855
Bond fund	0.402978

## Genoa City

General	0.499999
Bond Fund	0.112432

<u>Genoa Airport</u>	0.000000
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## Belgrade Village

General	0.449974
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## Fire Districts

<u>Genoa #3</u>	0.020000
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<u>Belgrade #4</u>	0.025000
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Bond fund	0.015000
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<u>Fullerton #7</u>	0.020000
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## Townships

Beaver	0.011857
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Genoa	0.010146
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Council Creek	0.015171
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Cedar	0.010160
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Timber Creek	0.005988
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South Branch	0.020399
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Cottonwood	0.021680
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Loup Ferry	0.005579
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Fullerton	0.004675
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West Newman	0.007331
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East Newman	0.011857
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Prairie Creek	0.054647
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## School Districts

#1 General	0.821483
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Special Building	0.014048
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#30 General	0.799096
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Special Building	0.029753
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Moved by Small and seconded by Ditter to adjourn the Board of Equalization meeting. All motions, except where specified, had the following roll call vote: AYES-Ditter, Horacek, Small, Juracek, Cornwell; NAYS- None. ABSENT-Voichoskie, Nelson. Motion carried.

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Chairman

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County Clerk



# Nance Board of Equalization Minutes



December 14, 2021

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 14, 2021 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, Darren Nelson and Gary Juracek. Also present is County Clerk, Danette Zarek and Megan Zoucha, County Assessor.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on December 8, 2021.

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 Juracek and seconded by Voichoskie to approve the agenda.

Moved by Ditter and seconded by Voichoskie to approve the minutes of the October 12, 2021 meeting.

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

Zoucha presented Tax List correction #1. The correction is due to the death of the taxpayer. The taxpayer had a partial homestead exemption and upon the death of a taxpayer, the homestead exemption is no longer valid. Taxes increased from \$757.86 to \$1,042.82. Discussion held. Moved by Ditter and seconded by Nelson to approve Tax list correction #1.

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

Timothy C. Cornwell  
Chairman

Danette Zarek  
County Clerk