



Nance Board of Equalization Minutes



January 25, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on January 25, 2022 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, 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 Genoa Leader Times and Nance County Journal on January 19, 2022.

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 Small to approve the agenda.

Moved by Small and seconded by Voichoskie to approve the minutes of the December 14, 2021 meeting.

Zoucha presented tax list correction #2. 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 50% exemption to 40% exemption. Additional amount due \$144.60. Discussion held. Moved by Ditter and seconded by Nelson to approve said tax list correction #2.

Moved by Ditter and seconded by Small to adjourn.

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

Timothy C. Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



February 8, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on February 8, 2022 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 2, 2022.

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 Juracek to approve the agenda.

Moved by Juracek and seconded by Small to approve the minutes of the January 25, 2022 meeting.

Zoucha presented an exemption application for property owned by the Fullerton Community Church. The property is being used for the exclusive purpose of housing for the church's pastor. Zoucha recommends full approval for the Fullerton Community Church. Moved by Juracek and seconded by Small to approve said exemption application for Fullerton Community Church.

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 Cornwell
Chairman

Danette Zarek
County Clerk



Nance Board of Equalization Minutes



March 8, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on March 8, 2022 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, 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 Genoa Leader Times and Nance County Journal on March 2, 2022.

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

Pledge of Allegiance is recited.

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

Moved by Juracek and seconded by Voichoskie to approve the minutes of the February 8, 2022 meeting. Roll Call: AYES-Juracek, Ditter, Voichoskie, Horacek, Small, Cornwell; NAYS-None; ABSENT-Nelson. Motion carried.

Darren Nelson present.

Zoucha presented tax list correction #3. Trailer house in Belgrade has been sold and is to be moved off the property. Taxes shall be accelerated before transport. Accelerated tax is \$175.98. Discussion held. Moved by Juracek and seconded by Small to approve said tax list correction #3.

Moved by Juracek and seconded by Voichoskie 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 12, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on April 12, 2022 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 County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on April 6, 2022.

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

Pledge of Allegiance is recited.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the March 8, 2022 meeting.

Zoucha presented tax list correction #4. Property owners sold their business, so personal property taxes must be accelerated before sale. Accelerated tax is \$1,382.48. Discussion held. Moved by Voichoskie and seconded by Small to approve said tax list correction #4.

Zoucha presented tax list correction #5 & #6. Property owners have moved out of the county and have ceased business in March 2022. Personal property taxes must be prorated. Accelerated tax for #5 is \$11.26 and accelerated tax for #6 is \$23.38. Discussion held. Moved by Small and seconded by Juracek to approve said tax list corrections #5 & #6.

Moved by Juracek and seconded by Voichoskie 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



May 24, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on May 24, 2022 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 County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Genoa Leader Times and Nance County Journal on May 18, 2022.

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 Juracek to approve the agenda.

Moved by Voichoskie and seconded by Small to approve the minutes of the April 12, 2022 meeting.

Zoucha presented tax list correction #7. Following the Department of Revenue's review of the 2019 homestead exemption application, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from a 100% exemption to a 60% exemption. Additional amount of tax due is \$370.46. Discussion held. Moved by Ditter and seconded by Small to approve said tax list correction #7.

Zoucha presented tax list correction #8. Following the Department of Revenue's review of the 2019 homestead exemption application, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from a 100% exemption to a 20% exemption. Additional amount of tax due is \$155.72. Discussion held. Moved by Small and seconded by Juracek to approve said tax list correction #8.

Zoucha presented tax list correction #9. Following the Department of Revenue's review of the 2019 homestead exemption application, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from a 100% exemption to an 80% exemption. Additional amount of tax due is \$157.06. Discussion held. Moved by Small and seconded by Juracek to approve said tax list correction #9.

Zoucha presented tax list correction #10. Following the Department of Revenue's review of the 2019 homestead exemption application, a correction was made to the property owner's homestead exemption. The correction changes the homestead exemption from a 100% exemption to an 80% exemption. Additional amount of tax due is \$271.42. Discussion held. Moved by Small and seconded by Juracek to approve said tax list correction #10.

Moved by Nelson and seconded by Ditter 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 28, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on June 28, 2022 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 11:40 A.M. with the following members present- Timothy Cornwell, Andrew Ditter, 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 22, 2022.

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 was recited earlier in the Board of Supervisors meeting.

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

Moved by Juracek and seconded by Small to approve the minutes of the May 24, 2022 meeting.

Protest #1 was withdrawn. Additional protests have come in and will be heard on July 12, 2022.

Zoucha presented the board with the 3-year Plan of Assessment 2023-2025. In 2023 they will perform a new lot study. All residential property will go up. In 2024 they will be looking at commercial property, taking new pictures and reassessing. In 2025 they will be looking at Fullerton, Genoa and Belgrade. This will be a year early, but the following year they will have to do agricultural land use. Moved by Nelson and seconded by Small to approve the 2023-2025 3-Year plan of assessment.

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

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



July 12, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 12, 2022 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 8:30 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 6, 2022.

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 Nelson and seconded by Voichoskie to approve the agenda.

Moved by Juracek and seconded by Nelson to approve the minutes of the June 28, 2022 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 2022 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 2022 land valuations sent with 2022 valuation notices. 5. 2022 Opinions of the Property Tax Administrator for Nance County. 6. 2022 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #2. Testimony given. Discussion held. Moved by Nelson and seconded by Small to lower the value per square ft., lowering the value of the home to \$46,605.00 per the assessor's recommendation.

Protest #3. Testimony given. Discussion held. Moved by Horacek and seconded by Small to lower the value per square ft., lowering the value of the home to \$17,515.00, per assessor's recommendation.

Protest #4. Testimony given. Discussion held. Moved by Nelson and seconded by Horacek to adjust the value per square foot, lowering the value of the home to \$90,620.00, per assessor's recommendation. Roll Call: AYES-Nelson, Horacek, Small, Cornwell; NAYS-Juracek, Voichoskie; ABSENT-Ditter. Motion carried.

Protest #5. Testimony given. Discussion held. Moved by Juracek and seconded by Nelson to lower the value per square ft., lowering the value of the home to \$165,385.00, per assessor's recommendation.

Protest #6. Testimony given. Discussion held. Moved by Small and seconded by Voichoskie to lower the value per square ft., lowering the value of the home to \$179,270.00, per assessor's recommendation. Roll Call: AYES-Small, Nelson, Voichoskie, Horacek, Cornwell; NAYS-Juracek; ABSENT-Ditter. Motion carried.

Protest #7. No testimony given. Discussion held. Moved by Horacek and seconded by Juracek to lower the value per square ft., lowering the value of the home to \$96,735.00, per assessor's recommendation.

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



July 26, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 26, 2022 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. Megan Zoucha, County Assessor, joins the meeting via ZOOM.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 20, 2022.

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 Juracek to approve the agenda.

Moved by Voichoskie and seconded by Small to approve the minutes of the July 12, 2022 meeting.

Zoucha presented the board with a proposed notice of valuation changes after abstract. Discussion held. Moved by Ditter and seconded by Small to approve said changes after abstract.

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 Ditter and seconded by Voichoskie to approve said application.

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

Chairman

County Clerk



Nance Board of Equalization Minutes



August 9, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on August 9, 2022 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, Robert Small and Darren Nelson. Also present is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha. Vice-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 Genoa Leader Times and Nance County Journal on August 3, 2022.

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

Moved by Small and seconded by Voichoskie to approve the minutes of the July 26, 2022 meeting. Roll Call: AYES-Small, Voichoskie, Horacek, Ditter; NAYS-None; ABSENT-Cornwell, Nelson, Juracek. Motion carried.

Zoucha reported on the 2022 review of the cemetery associations. Only change is an address for the contact person for one of the cemeteries. All cemeteries continue their exempt status. Moved by Voichoskie and seconded by Small that the cemetery report has been reviewed and approved. Roll Call: AYES-Voichoskie, Horacek, Small, Ditter; NAYS-None; ABSENT-Cornwell, Nelson, Juracek. Motion carried.

Zarek presented the list of exempt property. The list includes 18 religious exemptions, 8 charitable exemptions, 2 educational exemptions and 11 cemetery exemptions. Moved by Voichoskie and seconded by Small to publish the list of 2022 real estate parcels exempt from property taxation by qualifying organizations in the Nance County Journal.

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

Andrew Ditter

Vice-Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



September 13, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on September 13, 2022 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 8:45 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 7, 2022.

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 Ditter to approve the agenda.

Moved by Voichoskie and seconded by Small to approve the minutes of the August 9, 2022 meeting.

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 is submitted for review. Discussion held. Moved by Juracek and seconded by Horacek to approve said motor vehicle exemption application.

Moved by Nelson 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



October 11, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 11, 2022 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.

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

Pledge of allegiance is recited.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on October 5, 2022.

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 Voichoskie and seconded by Small to approve the minutes of the September 13, 2022 meeting.

Tax levies for the 2022-2023 fiscal year were reviewed and discussed. Moved by Voichoskie and seconded by Ditter to approve the following tax rates for 2022-2023:

Nance County

General	0.292464
Building	0.003686

Fair

General	0.005628
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Fullerton City

General	0.296404
Bond fund	0.360749

Genoa City

General	0.466468
Bond Fund	0.101475

Genoa Airport

	0.000000
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Belgrade Village

General	0.450000
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Fire Districts

Genoa #3	0.030000
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Belgrade #4	0.030000
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Bond fund	0.015000
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Fullerton #7	0.030000
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Townships

Beaver	0.012241
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Genoa	0.010271
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Council Creek	0.019248
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Cedar	0.011961
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Timber Creek	0.008111
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South Branch	0.022532
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Cottonwood	0.023674
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Loup Ferry	0.005599
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Fullerton	0.006650
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West Newman	0.008541
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East Newman	0.013080
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Prairie Creek	0.066118
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School Districts

#1 General	0.870936
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Special Building	0.018693
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#30 General	0.747353
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Special Building	0.075986
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Moved by Voichoskie 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, Cornwell; NAYS- None. ABSENT-Nelson, Juracek. Motion carried.

Chairman

County Clerk



Nance Board of Equalization Minutes



October 25, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on October 25, 2022 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- Andrew Ditter, Robert Voichoskie, Robert Small 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 Genoa Leader Times and Nance County Journal on October 19, 2022.

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.

Moved by Small and seconded by Voichoskie to approve the minutes of the October 11, 2022 meeting.

Zoucha presented tax list correction #11 on 2021 personal property. Property owner was deceased in 2020. Personal property items were sold prior to January 1, 2021. Tax due is \$40.40. Discussion held. Moved by Voichoskie and seconded by Small to approve said tax list correction #11.

Moved by Juracek and seconded by Small to adjourn.

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

Timothy C. Cornwell

Chairman

Danette Zarek

County Clerk



Nance Board of Equalization Minutes



November 22, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on November 22, 2022 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 County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal on November 16, 2022.

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 Small to approve the agenda.

Moved by Nelson and seconded by Voichoskie to approve the minutes of the October 25, 2022 meeting.

Zoucha presented tax list correction #1 on 2022 personal property. The amount of tax due on the personal property is \$.10. Therefore, she would like to make the personal property inactive and write off the \$.10. Discussion held. Moved by Ditter and seconded by Small to approve said tax list correction #1.

Zoucha presented tax list correction #2 on 2022 personal property. The value of the property is \$56.00 and amount of tax due is \$1.04. Therefore, she would also like to make the personal property inactive and write off the \$1.04. Discussion held. Moved by Ditter and seconded by Small to approve tax list correction #2.

Zoucha presented tax list correction #3 for improvements on leased land. The improvements (cabin) was destroyed in 2019 and should have been removed from the tax roll for 2021. The value on the cabin was \$595.00. 2022 taxes of \$6.84 taxes should be removed. Discussion held. Moved by Small and seconded by Nelson to approve tax list correction #3.

The board was notified of a hearing on an appeal filed by a Nance County resident. The hearing is scheduled for January 20, 2023 at 3:00 p.m. at the G.I. Police Department Law Enforcement Center. Zoucha will attend the hearing. The appeal will be heard by a single TERC Commissioner.

Moved by Voichoskie 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



December 13, 2022

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on December 13, 2022 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 County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Genoa Leader Times on December 7, 2022. Notice was also posted in the Fullerton Post Office and Len & Jo's Supermarket on December 9, 2022.

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 Small to approve the minutes of the November 22, 2022 meeting.

Zoucha presented tax list correction #4 on the Fullerton Community Church Manse. The pastor is living in the manse and therefore the tax is exempt. The value of the manse and the tax of \$2,459.38 should be removed from the tax roll. Discussion held. Moved by Ditter and seconded by Small to approve said tax list correction #4.

Zoucha presented tax list correction #5 on 2022 personal property. The business is no longer running. The personal property should be removed from valuation and taxation. The deducted amount of tax is \$12.20. Discussion held. Moved by Small and seconded by Juracek to approve tax list correction #5.

Zoucha presented tax list correction #6 on 2022 personal property. The accountant for the owner, while filing online in April, entered the incorrect property owner as "Omaha". Name is corrected back to "JSD Holdings". No change in tax. Discussion held. Moved by Juracek and seconded by Nelson to approve tax list correction #6.

Moved by Horacek 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