



Nance Board of Equalization Minutes



July 14th, 2026

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 14th, 2026 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 1:00 PM with the following members present-Timothy Cornwell, Ralph Horacek, Darren Nelson, Steve Crouse, Andy Ditter and Scott Russell. Absent: Robert Voichoskie. Also present is County Clerk, Adrian Chlopek, County Assessor, Megan Zoucha.

Notice of the meeting was given thereof by publication in the Nance County Journal and Genoa Leader Times on June 8th, 2026.

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 and previous Board of Supervisors meeting.

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

Moved by Russell and seconded by Ditter to approve the minutes of the June 23rd, 2026 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 of the Legal Notice certifying completion of the 2026 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 2026 land valuations sent with 2026 valuation notices. 5. 2026 Opinions of the Property Tax Administrator for Nance County. 6. 2026 Nebraska Tax Equalization & Review Commission Findings for Nance County. 7. Nance County Market Areas.

Protest #3. Testimony given. Discussion held.

Protest #4. Testimony given. Discussion held.

Protest #5. Testimony given. Discussion held.

Protest #6. Testimony given. Discussion held.

Protest #7. Testimony given. Discussion held.

Protest #8. Testimony given. Discussion held.

Protest decisions: Protest #1 and #2 were heard on June 23rd, 2026.

Protest #1. Moved by Nelson and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

Protest #2. Moved by Ditter and seconded by Russell to stand as assessed per County Assessor's Recommendation.

Protest #3. Moved by Ditter and seconded by Crouse to stand as assessed per County Assessor's Recommendation. Roll call vote: AYES- Horacek, Crouse, Russell, Ditter, Cornwell; NAYS-None; ABSENT-Voichoskie; ABSTAIN- Nelson. Motion carried.

Protest #4. Moved by Horacek and seconded by Crouse to follow Assessor's recommendation of adjust tree acres from 38.46 to 71.26. Roll call vote: AYES- Horacek, Crouse, Russell, Cornwell; NAYS-Ditter; ABSENT- Voichoskie; ABSTAIN: Nelson. Motion carried.

Protest #5. Moved by Ditter and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

Protest #6. Moved by Nelson and seconded by Russell to stand as assessed per County Assessor's Recommendation. Roll call vote: AYES- Crouse, Nelson, Russell, Ditter, Cornwell; NAYS-Horacek; ABSENT- Voichoskie. Motion carried.

Protest #7. Moved by Ditter and seconded by Crouse to stand as assessed per County Assessor's Recommendation.

Protest #8. Moved by Horacek and seconded by Crouse to adjust the valuation to \$233,790.

County Assessor reviewed the cemeteries. No changes noted with any ownership and use of cemetery real property. Discussion held.

County Assessor presented Changes after abstract. Discussion held. Moved by Nelson and seconded by Crouse to approve presented changes after abstract.

County Assessor presented her 3-year plan of Assessment. 2027 will be reviewing Rural residential properties, 2028 will be a general maintenance year and 2029 will be reviewing commercial properties.

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

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

Timothy C. Cornwell
Chairman

Adrian F. Chlopek
County Clerk