



Nance Board of Equalization Minutes



July 25, 2017

A meeting of the Board of Equalization of Nance County, Nebraska was convened in open and public session on July 25, 2017 in the Supervisor's Room, Nance County Courthouse, Fullerton, Nebraska.

Chairman opened the Board of Equalization meeting at 1:10 P.M. with the following members present-Timothy Cornwell, Andrew Ditter, Ralph Horacek, Dennis Jarecke, Robert Small and Darren Nelson. Also present is County Clerk, Danette Zarek, and County Assessor, Megan Zoucha and County Attorney, Rodney Wetovick.

Notice of the meeting was given thereof by publication in the Nance County Journal and the Genoa Leader Times on July 19, 2017.

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 Small and seconded by Ditter to approve the minutes of the July 11, 2017 meeting.

Protest #16-27. Testimony given. Discussion held.

Wetovick has prepared a Petition to Adjust all Classes of Real Property and to Create a New Sub-Class for Limited Irrigation to be filed with the Tax Equalization & Review Commission. He presents a copy to the board. Discussion held.

Protest #16 Moved by Nelson and seconded by Jarecke to reduce the value of the farm utility building to \$32,525.

Protest #17-#19 and \$21-#27 Moved by Horacek and seconded by Ditter to stand as assessed, per assessor's recommendation.

Protest #20 Moved by Ditter and seconded by Small to reduce the value of the farm implement building to \$500.00.

Protest #28. Testimony given. Discussion held. Moved by Jarecke and seconded by Ditter to stand as assessed, per assessor's recommendation.

Protest #29. No testimony given. Discussion held. Moved by Nelson and seconded by Jarecke to lower the bin value to \$8,965.00, per assessor's recommendation.

Protest #9-12. No further testimony given. Discussion held. Moved by Jarecke and seconded by Horacek to stand as assessed, per assessor's recommendation. Roll Call: AYES-Jarecke, Small, Ditter, Horacek, Cornwell; NAYS-Nelson; ABSENT-Voichoskie. Motion carried.

Protest #30. No further testimony given. Discussion held. Moved by Jarecke and seconded by Ditter to stand as assessed per assessor's recommendation.

Zoucha presented the board with the 3-year assessment plan. Discussion held. Moved by Horacek and seconded by Small to accept the Nance County 3 year Plan of Assessment 2018-2020 as submitted.

Zoucha reported on the 2017 review of the cemetery associations. She reports no changes. All cemeteries continue their exempt status. Moved by Nelson and seconded by Small to approve the 2017 Cemetery Association Review.

Zoucha presented the board with a list of 2017 changes after abstract March 19, 2017. Said corrections were made before valuation change notices were sent out.

Zoucha presented the board with a list of proposed notice of valuation changed to be sent after June 1, 2017.

- 1) Valuation change due to clerical error when converting soils.
- 2) Valuation change due to incorrect irrigated and dryland acres.
- 3) Valuation change due to irrigated acres certified, but not irrigating or cropping.
- 4) Valuation change due to incorrect landuse designation.
- 5) Valuation change due to lowering of vacated house value following review.
- 6) Valuation change due to lowering of vacated house value following review.
- 7) Valuation change due to house reviewed physically & with comps.
- 8) Valuation change due to moved & assembled used metal building, lowered quality of materials.
- 9) Valuation change due to clerical error.
- 10) Valuation change due to house value reviewed and compared.
- 11) Valuation change due to bins lowered following physical review.
- 12) Valuation change due to incorrect acres.



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

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

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

Timothy Cornwell

Chairman

Danette Zarek

County Clerk