



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.



Nance Board of Equalization Minutes



#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.



Nance Board of Equalization Minutes



#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