

The Hamilton County Board of Equalization met October 6, 2025 at 8:15 a.m. with Commissioners Salmon, Merkel, Nelson, McDonald, County Clerk Jill M. DeMers, Business Manager Pat Shaw & County Attorney Doug D Dexter present. Commissioner SaBell was excused. The meeting was called to order by Chairman Salmon. The Pledge of Allegiance was recited. The Open Meetings Act is posted on the east wall in the Board Room first level of the Courthouse with Open meeting Act brochures are available to the public during the meeting. Notice of this meeting was posted in the Aurora News Register the week September 23, 2025. A current agenda is on file and available for inspection in the County Clerk's office. Commissioner McDonald will abstain on Agenda items #10 & #11 due to family relation. Motion by Merkel Second by Nelson to approve the agenda as presented with notation of McDonald family relation. Roll Call Vote: All Ayes.

County Board of Equalization meetings are recorded.

Assessor Vicki Wylie & Deputy Andrea VanDeWalle was in attendance to discuss agenda items.

Levy Resolution #1202 was read into record by County Clerk Jill M. DeMers. Levies & Budgets were reviewed by County Clerk, Assessor, Administrative Manager and then completed to the County Treasurer. Motion by Nelson Second by Merkel to approve Levy Resolution #1202. Roll Call Vote: All Ayes.

TERC Letter for Christopher Slocum was reviewed and discussed with County Attorney Doug D Dexter.

Motion by Nelson Second by McDonald to approve Tax List Correction #4445 Byron Soper & Dawn Soper. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4446 Chuck Arbaugh. Roll Call Vote: All Ayes.

Motion by Nelson Second by Merkel to approve Tax List Correction #4447 Moxie Buildings and Concrete LLC. Roll Call Vote: All Ayes

Motion by McDonald Second by Merkel to approve Tax List Correction #4448 Moxie Buildings and Concrete LLC. Roll Call Vote: All Ayes.

Motion by McDonald Second by Nelson to approve Tax List Correction #4449 McEndarfer Tree Service LLC % Benjamin McEndarfer. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4450 McEndarfer Tree Service LLC % Benjamin McEndarfer. Roll Call Vote: All Ayes

Motion by McDonald Second by Merkel to approve Tax List Correction #4451 McEndarfer Tree Services LLC % Benjamin McEndarfer. Roll Call Vote: All Ayes.

Motion by Merkel Second by Nelson to approve Tax List Correction #4452 D & LA Farms Inc. % Don McDonald. Roll Call Vote: Merkel-yes, Nelson-yes, SaBell-absent, McDonald-abstain & Salmon-yes.

Motion by Merkel Second by Nelson to approve Tax List Correction #4453 R&T Farms Inc. % Randy McDonald. Roll Call Vote: Merkel-yes, Nelson-yes, SaBell-absent, McDonald-abstain & Salmon-yes.

Motion by Nelson Second by Merkel to approve Tax List Correction #4454 Hamilton Deep Water LLC % Farmers National Company. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Tax List Correction #4455 Jason W. Poppe & Brittney A. Poppe. Roll Call Vote: All Ayes.

Motion by Nelson Second by Merkel to approve Tax List Correction #4456 Jason W. Poppe. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4457 Jason W. Poppe. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Tax List Correction #4458 Wellness Within RN % Deb Nelson. Roll Call Vote: All Ayes.

Motion by Nelson Second by Merkel to approve Tax List Correction #4459 Wellness Within RN % Deb Nelson. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4460 Wellness Within RN % Deb Nelson. Roll Call Vote: All Ayes.

Motion by Merkel Second by Nelson to approve Tax List Correction #4461 Five-O-Four Farms Inc. Roll Call Vote: All Ayes.

Motion by McDonald Second by Nelson to approve Tax List Correction #4462 Five-O-Four Farms Inc. Roll Call Vote: All Ayes.

Motion by Nelson Second by McDonald to approve Tax List Correction #4463 Five-O-Four Farms Inc. Roll Call Vote: All Ayes.

With no further business, Motion by McDonald Second by Merkel to adjourn at 8:45 a.m. Roll Call Vote: All Ayes.

Hamilton County Board of Equalization

Attest *Dawn M. Brandt*  
Jill M. DeMers *Dawn M. Brandt*  
Hamilton County Clerk *Deputy*

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Nicole SaBell-1<sup>st</sup> District

*Rich Nelson*  
Rich Nelson-2<sup>nd</sup> District

*Jessie Merkel*  
Jessie Merkel-3<sup>rd</sup> District

*Nancy J. Salmon*  
Nancy J. Salmon Chairman-4<sup>th</sup> District

*Francis McDonald*  
Francis McDonald Vice Chairman-5<sup>th</sup> District