

The Hamilton County Board of Equalization met January 26, 2026 at 8:15 a.m. with Commissioners Salmon, Merkel, Nelson, McDonald, SaBell, County Clerk Jill M. DeMers & Business Manager Pat Shaw. County Attorney Doug D Dexter 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 January 13, 2026. A current agenda is on file and available for inspection in the County Clerk's office. Motion by SaBell Second by Merkel to approve the agenda as presented. Roll Call Vote: All Ayes.

County Board of Equalization meetings are recorded.

Treasurer Jody Griffith and Assessor Vicki Wylie were in attendance to discuss agenda items.

Board of Equalization Reorganizational Meeting - Motion by Nelson Second by Merkel to appoint Nancy Salmon as Chairman for the Board of Equalization. Roll Call Vote: All Ayes. Motion by Nelson Second by SaBell to appoint Francis McDonald as Vice Chairman for the Board of Equalization. Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax Correction #4466 for Aurora Coop Elevator Co. Roll Call Vote: All Ayes.

Motion by Nelson Second by SaBell to approve Application of Exemption Form 457 Memorial Community Health Inc. presented by Jody Griffith Treasurer. Roll Call Vote: All Ayes.

With no further business, Motion by SaBell Second by McDonald to adjourn at 8:21 a.m. Roll Call Vote: All Ayes.

Hamilton County Board of Equalization

Attest Jill M. DeMers  
Jill M. DeMers  
Hamilton County Clerk



Nicole SaBell  
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