

The Hamilton County Board of Equalization met March 30, 2026 at 8:15 a.m. with Commissioners Salmon, Merkel, Nelson, McDonald, SaBell, County Clerk Jill M. DeMers & Business Manager Pat Shaw and County Attorney Doug D Dexter present. 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 March 17, 2026. A current agenda is on file and available for inspection in the County Clerk's office. Motion by Nelson Second by SaBell to approve the agenda as presented. Roll Call Vote: All Ayes.

County Board of Equalization meetings are recorded.

Minutes of the February 23, 2026 Regular meeting was approved as presented

Assessor Vicki Wylie and Assessor Clerk Andrea VanDeWalle were in attendance to discuss agenda items.

Motion by SaBell Second by McDonald to open the Public Hearing to approve or deny Exemption Applications at 8:17 a.m. Roll Call Vote: All Ayes. Public Hearing on applications for tax exemption on real and personal property was read into record by County Clerk Jill M. DeMers. No one was here to comment in favor, disapproval or neutral. Motion by McDonald Second by SaBell to close the Public Hearing at 8:20 a.m. Roll Call Vote: All Ayes. Motion by SaBell Second by Merkel to deny the Statement of Reaffirmation of Tax Exemption Form 451A St Peters Evangelical Lutheran Congregation due to vacancy. Roll Call Vote: All Ayes.

Motion by Nelson Second by McDonald to approve Tax Correction #4473 Darin C. Danielson W/LF Est Delores C. Danielson & Deryl D. Danielson. Roll Call Vote: Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax Correction #4474 Jimmy L. Hough & Linda L. Hough. Roll Call Vote: All Ayes.

Motion by Nelson Second by Merkel to approve Tax Correction #4475 Bruce P. Hanson & Lisa K. Hanson. Roll Call Vote: All Ayes.

Tax Correction #4476 home was sold – no action needed.

Motion by SaBell Second by Merkel to approve Tax Correction #4477 Lynn C. Beyer & Sharon P. Beyer. Roll Call Vote: All Ayes.

Tax Correction #4478 home was sold – no action needed.

Motion by Merkel Second by McDonald to approve Tax Correction #4479 Jolene C. Friesen. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax Correction #4480 Jolene C. Friesen. Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax Correction #4481 Jolene C. Friesen. Roll Call Vote: All Ayes.

Motion by Nelson Second by McDonald to approve Tax Correction #4482 Daniel Karr & Amanda Karr. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Tax Correction #4483 Double T Ag LLC % Ty Oswald. Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax Correction #4484 Barnard Family Farm LLC % Carolyn Scofield. Roll Call Vote: All Ayes.

Motion by Nelson Second by Merkel to approve Tax Correction #4485 Donald Campbell. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Notice of Reduction/Rejection of Homestead Exemption Form 458A Douglas D. Hahn and agree with County Assessor Vicki Wylie and deny exemption. Roll Call Vote: All Ayes.

With no further business, Motion by SaBell Second by McDonald to adjourn at 8:45 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