

The Hamilton County Board of Equalization met June 15, 2026 at 9:34 a.m. with Commissioners Salmon, Merkel, Nelson, McDonald, SaBell, County Clerk Jill M. DeMers, Business Manager Pat Shaw & 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 May 26, 2026. A current agenda is on file and available for inspection in the County Clerk's office. Agenda items 2, 3 & 4 Presbyterian Church will be tabled until June 29, 2026. Motion by SaBell Second by Merkel to approve the agenda as presented and noted change. Roll Call Vote: All Ayes.

County Board of Equalization meetings are recorded.

Assessor Vicki Wylie & Hailey Christensen were in attendance

The Board of Equalization accepted the TERC The Tax Equalization and Review Commission as part of its statewide equalization proceedings finds that the levels of value of real property in Hamilton County for tax year 2026 meet the requirements of law.

Agenda items 2, 3 & 4 for the exemption from the Presbyterian United Church of Christ of Aurora will be tabled until June 29, 2026.

Protest #1 Roger Chambers was read into record by Assessor Vicki Wylie, Chambers was in attendance and sworn in by County Clerk Jill M. DeMers.

Protest #2D Kahle Greenwood was read into record by Assessor Vicki Wylie, Greenwood was not present.

Protest #3 Tyler Jarzynka was read into record by Assessor Vicki Wylie, Jarzynka was not present. Motion by Nelson Second by Merkel to approve Assessor recommendation of \$315,000.00. Roll Call Vote: All Ayes.

Protest #4 John Mason was read into record by Assessor Vicki Wylie, Mason was not present.

Protests #5 Dean Amundson was read into record by Assessor Vicki Wylie, Amundson was not present. Motion by Nelson Second by Merkel to approve Assessor recommendation of \$290,210.00. Roll Call Vote: All Ayes.

Protest #6 Kevin Hulse was read into record by Assessor Vicki Wylie, Hulse was in attendance and sworn in by County Clerk Jill M. DeMers. Motion by Nelson Second by Merkel to approve value of 1,500,000.00. Roll Call Vote: All Ayes.

Protest #7D James & Angela Most was read into record by Assessor Vicki Wylie, Most was not present.

Protest #8D Alan Nunnenkamp was read into record by Assessor Vicki Wylie, Nunnenkamp was not present.

Protest #9 Tyson Meyer was read into record by Assessor Vicki Wylie, Meyer was in attendance and was sworn in by County Clerk Jill M. DeMers. Motion by McDonald Second by Nelson to approve Assessor recommendation of \$300,945.00. Roll Call Vote: All Ayes.

Protest #10 Brian Henn was read into record by Assessor Vicki Wylie, Henn was in attendance and sworn in by County Clerk Jill M. DeMers.

Protest #11 Jayson Rezek was read into record by Assessor Vicki Wylie, Rezek was in attendance and sworn in by County Clerk Jill M. DeMers. Motion by Nelson Second by McDonald to approve value at \$315,290.00. Roll Call Vote: All Ayes.

Protest #12 Susan Howell was read into record by Assessor Vicki Wylie, Howell was in attendance and sworn in by County Clerk Jill M. DeMers. Motion by McDonald Second by Merkel to approve Assessor recommendation of \$165,160.00. Roll Call Vote: All Ayes.

Protest #13 John A. Wagoner Jr. was read into record by Vicki Wylie, Wagoner was in attendance and sworn in by County Clerk Jill M. DeMers. Motion by Merkel Second by McDonald to approve irrigated acres to 48.1. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4490 Scott Hooley. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4491 Scott Hooley. Roll Call Vote: All Ayes.

Motion by SaBell Second by Nelson to approve Tax List Acceleration #4492 Lee Friesen. Roll Call Vote: All Ayes.

Motion by Nelson Second by Merkel to approve Tax List Acceleration #4493 Lee Friesen. Roll Call Vote: All Ayes.

Motion by SaBell Second by McDonald to approve Tax List Acceleration #4494 Lee Friesen. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Overvalues/Undervalued changes made after abstract 2026. Roll Call Vote: All Ayes.

With no further business, Motion by SaBell Second by McDonald to adjourn at 11:11 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-1st District

Rich Nelson

Rich Nelson-2nd District

Jessie Merkel

Jessie Merkel-3rd District

Nancy J. Salmon

Nancy J. Salmon Chairman-4th District

Francis McDonald

Francis McDonald Vice Chairman-5th District