The Hamilton County Board of Equalization met August 31, 2026 at 8:15 a.m. with Commissioners Salmon, Nelson, Merkel, McDonald, SaBell, County Clerk Jill M. DeMers and Business Manager Pat Shaw present. Deputy County Attorney Ross Luzum 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 August 18, 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. Roll Call Vote: All Ayes.

County Board of Equalization meetings are recorded.

Assessor Vicki Wylie & Assessor Clerk Andrea VanDeWalle were in attendance.

Tax Equalization and Review Commission TERC Letter from KAAPA Partners Aurora LLC v. Hamilton County Board of Equalization for order of Hearing and Notice of Hearing was discussed.

Tax Equalization and Review Commission TERC Letter from Dean P. Amundson v. Hamilton County Board of Equalization Notice of Appeal was discussed.

Motion by Nelson Second by SaBell to approve the Application for Exemption Form 457 For the Nebraska Voc Ag Foundation DBS The Leadership Center as presented by Jody Griffith Treasurer. Roll Call Vote: All Ayes.

Motion by SaBell Second by Merkel to approve Tax List Correction #4495 Union Pacific Railroad CO % Ms. YAN LIU. Roll Call Vote: All Ayes.

Motion by Merkel Second by SaBell to approve Tax List Corrections

4496 Union Pacific Railroad CO % Ms. YAN LIU
4497 Union Pacific Railroad CO % Ms. YAN LIU
4498 Union Pacific Railroad CO % Ms. YAN LIU
4499 Union Pacific Railroad CO % Ms. YAN LIU
4500 Union Pacific Railroad CO % Ms. YAN LIU
4501 Union Pacific Railroad CO % Ms. YAN LIU
4502 Union Pacific Railroad CO % Ms. YAN LIU
4503 Union Pacific Railroad CO % Ms. YAN LIU
4504 Union Pacific Railroad CO % Ms. YAN LIU
4505 Union Pacific Railroad CO % Ms. YAN LIU

Roll Call Vote: All Ayes.

Motion by Nelson Second by SaBell to approve Tax List Correction #4506 Nebraska Central Railroad Co % Trey White Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax List Corrections

#4507 Nebraska Central Railroad Co % Trey White
#4508 Nebraska Central Railroad Co % Trey White
#4509 Nebraska Central Railroad Co % Trey White
#4510 Nebraska Central Railroad Co % Trey White
#4511 Nebraska Central Railroad Co % Trey White
#4512 Nebraska Central Railroad Co % Trey White
#4513 Nebraska Central Railroad Co % Trey White
#4514 Nebraska Central Railroad Co % Trey White
#4515 Nebraska Central Railroad Co % Trey White
#4516 Nebraska Central Railroad Co % Trey White

Roll Call Vote: All Ayes

Motion by Merkel Second by McDonald to approve Tax List Correction #4517 Hamilton Telephone Company % Phil Erb. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Corrections
#4518 Hamilton Telephone Company % Phil Erb
#4519 Hamilton Telephone Company % Phil Erb
#4520 Hamilton Telephone Company % Phil Erb
#4521 Hamilton Telephone Company % Phil Erb
#4522 Hamilton Telephone Company % Phil Erb
#4523 Hamilton Telephone Company % Phil Erb
#4524 Hamilton Telephone Company % Phil Erb
#4525 Hamilton Telephone Company % Phil Erb
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#4533 Hamilton Telephone Company % Phil Erb
#4534 Hamilton Telephone Company % Phil Erb
#4535 Hamilton Telephone Company % Phil Erb
#4536 Hamilton Telephone Company % Phil Erb
Roll Call Vote: All Ayes

Motion by Nelson Second by Merkel to approve Tax List Correction #4537 Hamilton Long Distance Company % Phil Erb. Roll Call Vote: All Ayes.

Motion by Nelson Second by SaBell to approve Tax List Correction #4538 Scotty's LLC % Randy & Dimitra Beckman. Roll Call Vote: All Ayes.

Motion by SaBell Second by Merkel to approve Tax List Correction #4539 Scotty's LLC % Randy & Dimitra Beckman. Roll Call Vote: All Ayes.

Motion by SaBell Second by McDonald to approve Tax List Correction #4540 Scotty's LLC % Randy & Dimitra Beckman. Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax List Correction #4541 Rudolph I Alloway & Carol J. Alloway. Roll Call Vote: All Ayes.

Motion by Nelson Second by SaBell to approve Tax List Correction #4542 Max M. Mendyk & Ruth A Mendyk. Roll Call Vote: All Ayes.

Motion by SaBell Second by McDonald to approve Tax List Correction #4543 Lanny D. Menke & Merna Menke. Roll Call Vote: All Ayes.

Motion by McDonald Second by SaBell to approve Tax List Correction #4544 Harold I. Skidmore & Ruby I. Skidmore. Roll Call Vote: All Ayes.

Motion by Nelson Second by McDonald to approve Tax List Correction #4545 Karen J. Smith & Jim D. Smith. Roll Call Vote: All Ayes

Motin by McDonald Second by Merkel to approve Tax List Correction #4546 Windstream Nebraska Inc F/K/A L T & T % Keith Fuqua VP. Roll Call Vote: All Ayes

With no further business, Motion by SaBell Second by McDonald to adjourn at 8:40 a.m. Roll Call Vote: All Ayes.

Hamilton County Board of Equalization

Attest _____
Jill M. DeMers
Hamilton County Clerk

COUNTY CLERK ★ SEAL ★ HAMILTON COUNTY, NEBRASKA

_____
Nicole SaBell-1st District

_____
Rich Nelson-2nd District

_____
Jessie Merkel-3rd District

_____
Nancy J. Salmon Chairman-4th District

_____
Francis McDonald Vice Chairman-5th District