The Hamilton County Board of Equalization met September 28, 2026 at 8:15 a.m. with Commissioners Salmon, Merkel, McDonald, SaBell, County Clerk Jill M. DeMers and Business Manager Pat Shaw present. Commissioner Nelson 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 15, 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. Roll Call Vote: All Ayes.

County Board of Equalization meetings are recorded.

Assessor Vicki Wylie was in attendance.

The Tax Equalization and Review Commission TERC letter from KAAPA Partners Aurora LLC Notice of Serving Discovery v. Hamilton County Board of Equalization was discussed.

Commissioner SaBell was excused at 8:28 a.m.

The Tax Equalization and Review Commission TERC letter from KAAPA Partners Aurora LLC v. Hamilton County Board of Equlization Request for Amended Order For Hearing and Notice of Hearing was discussed.

Motion by Merkel Second by McDonald to approve the Application for Exemption Form 457 for the Edgerton Education Foundation as presented by Jody Griffith Trasurer. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4547 Travis A. Bankson. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Tax List Correction #4548 Travis A. Bankson. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4549 Travis A. Bankson. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4550 OTT Concrete Construction LLC % Chad Ott. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4551 Bryce Wert. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4552 Bryce Wert. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4553 Bryce Wert. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4554 Jay F. Splinter. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4555 Jay F. Splinter. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4556 Jay F. Splinter. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4557 R & M Flying Service LLC % Ricky Boardman. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4558 R & M Flying Service LLC % Ricky Boardman. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4559 Boardman Air Service LLC. Roll Call Vote: All Ayes.

Motion by McDonald Second by Merkel to approve Tax List Correction #4560 Boardman Air Service LLC. Roll Call Vote: All Ayes.

Motion by Merkel Second by McDonald to approve Tax List Correction #4561 Boardman Air Service LLC. Roll Call Vote: All Ayes.

With no further business, Motion by Merkel Second by McDonald to adjourn at 8:41 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