

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 9, 2024, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and a copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. The agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:07 a.m.

**MINUTES APPROVED**

Chairman of the Board, Sluka declared the minutes of the June 25, 2024, Board meeting approved as presented.

**PROTEST #2024-01**

Jenny & David Cook were present for the discussion regarding their protest filed for their valuation. They are requesting that their valuation be reduced from \$97,645.00 to \$70,655.00.

After inspection of the interior by the Assessor and further discussion, Harre moved and Sluka seconded the motion to approve the Assessor's recommendation of \$75,955.00. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

**OVERVALUED AND UNDERVALUED/OMITTED PROPERTY**

After discussion, Noel moved and Lightwine seconded the motion to approve the overvalued and undervalued/omitted property as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

**TAX CORRECTIONS**

After discussion, Sluka moved and Graham seconded the motion to approve tax corrections #21-06, #21-07, #21-08, and #21-09 due to changes made by the Department of Revenue reflecting a percentage change in the homestead exemption. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

**THREE YEAR PLAN OF ASSESSMENT**

Melissa Houchin, County Assessor presented and reviewed the three (3) year plan of assessment with the Board.

**MOTOR VEHICLE TAX EXEMPTION HEARING**

County Treasurer, Darcy Nun submitted a Motor Vehicle Tax Exemption for Wells Camp Jefferson for a 2001 United utility trailer.

Harre moved and Graham seconded the motion to approve the Motor Vehicle Tax Exemptions for Wells Camp Jefferson for a 2001 United utility trailer. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

**ADJOURN**

As there were no other items to come before the Board of Equalization, Graham moved and Sluka seconded the motion to adjourn until 9:00 a.m., July 23, 2024. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

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Attest

Chairman

BOE July 9, 2024