

The Fillmore County Board of Equalization convened in open and public session at 9:36 a.m., January 8, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:39 a.m.

TAX CORRECTIONS

Cerny moved and Simacek seconded the motion to approve tax corrections 04-07 and 05-07 as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, Kimbrough, and Cerny
Nays: None

The Chairman declared the motion carried.

PERMISSIVE EXEMPTION HEARING SET

At the request of the County Assessor, Joan Ackland requested that the Board set a date for the permissive exemption hearing. After discussion, it was decided that the hearing will be February 26, 2008 at 10:30 a.m.

HEARING FOR EXEMPTION FROM MOTOR VEHICLE FEES

The County Treasurer presented application from Grafton Holy Cross Cemetery for exemption from motor vehicle fees.

Galusha moved and Mueller seconded the motion to approve the application from Grafton Holy Cross Cemetery for a 1996 two wheel utility trailer. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the motion carried.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes approved as presented.

ADJOURNMENT

As there was no other items to come before the Board of Equalization, Mueller moved and Cerny seconded the motion to adjourn until 9:00 a.m., February 12, 2008. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 10:30 a.m., February 26, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Simacek, and Galusha. Kimbrough, Mueller, and Capek were absent, and returned at 10:37. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 10:58 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approve the minutes of the January 8th Board meeting as presented.

PERMISSIVE EXEMPTION HEARING

The public hearing for Permissive Exemption was opened at 10:33 a.m., as advertised. No appeared to testify for or against, the hearing closed at 10:49 a.m.

2007 VALUATION ON LOTS 735-737, FAIRMONT

After discussion, the Board requested that the Assessor bring this back to the Board of Equalization on March 11th.

HEARING FOR EXEMPTION FROM MOTOR VEHICLE FEES

The County Treasurer presented an application from the Sisters of Saint Francis for exemption from motor vehicle fees.

Simacek moved and Cerny seconded the motion to approve the application from the Sisters of Saint Francis for a 2006 Chrysler Sebring. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

APPROVE PERMISSIVE EXEMPTIONS

After discussion, Kimbrough moved and Capek seconded the motion to approve the permissive exemption applications, a complete list was ordered to be held in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, Galusha, and Capek

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board, Galusha moved and Mueller seconded the motion to adjourn until March 11, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates

Nays: None

The Chairman declared the motion carried.

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., March 11, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:28 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the February 26th Board meeting as presented.

2007 VALUATION ON LOTS 735-737, FAIRMONT

County Assessor, Joan Ackland informed the Board that the property owner was given a proper notice and given the 30 days to protest their 2007 valuation. She also told the Board that her office could review this property by March 19th for the 2008 valuation.

After discussion, the Board decided that there was nothing they could do at this point for the 2007 valuation and to have the County Assessor's office review the property for the 2008 valuation.

2008 VALUATION

County Assessor, Joan Ackland gave a synopsis of the 2008 values. All parcels have been recounted in the GIS system for land use; there will be no adjustments on values. Conversion of land value groups from the old soil symbols to the new numeric symbols. The combination of all changes results in an overall County valuation change of approximately 104 million dollars.

ADJOURNMENT

As there was no other items to come before the Board, Cerny moved and Simacek seconded the motion to adjourn until April 8, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 8, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:16 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the March 11th meeting as presented.

VALUATION CHANGES

After discussion, Cerny moved and Mueller seconded the motion to approve the valuation changes as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: Capek

The Chairman declared the motion carried.

GIS PARCEL LAYER

After discussion, Mueller moved and Cerny seconded the motion to approve the City of Geneva to have the GIS parcel layer as requested. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board, Simacek moved and Capek seconded the motion to adjourn until May 6, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, Yates, and Simacek
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 6, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:20 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the April 8th Board of Equalization meeting as presented.

VALUATION CHANGES

After discussion, Capek moved and Galusha seconded the motion to approve the valuation changes as presented by the County Assessor. The approved list was ordered on file in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Mueller, Galusha, Capek, and Yates
Nays: None Abstaining due to conflict of interest: Cerny

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Simacek moved and Mueller seconded the motion to approve tax corrections #06-07 through 11-07, as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, Yates, and Simacek
Nays: None

The Chairman declared the motion carried.

2008 BOARD OF EQUALIZATION DATES

Board of Equalization hearings will be held on July 7th, 8th, and 9th, 2008, if needed.

ADJOURNMENT

As there was no other items to come before the Board, Mueller moved and Cerny seconded the motion to adjourn until May 27, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 27, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:35 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the May 6th Board of Equalization meeting as presented.

PROTEST HEARING

Mayor of Geneva, Rodney Norrie informed the board as to why the City should not be taxed on property located in part of the ESW and part of the WSE, Section 31, Township 7, Range 2, Madison Township. The intent of the land is for public purpose/use.

After discussion, Cerny moved and Mueller seconded the motion for protest #2008-1 to leave land as exempt as it is being used for public purpose or use. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None

The Chairman declared the motion carried.

VALUATION CHANGES

After discussion, Mueller moved and Simacek seconded the motion to approve the valuation changes as presented by the County Assessor. The approved list was ordered on file in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, Galusha, and Capek
Nays: None

The Chairman declared the motion carried.

OMITTED PROPERTY

Joan Ackland, County Assessor and Jerry Knoche, Appraiser will discuss with ABE Fairmont, LLC to determine what is real and personal property at the ethanol plant, there will be discussion at a future meeting.

TAX CORRECTIONS

After discussion, Cerny moved and Mueller seconded the motion to approve tax corrections #12-07 and #13-07, as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
Nays: None

The Chairman declared the motion carried.

HEARING FOR EXEMPTION FROM MOTOR VEHICLE FEES

The County Treasurer presented applications from Blue Valley Community Action for exemption from motor vehicle fees.

Kimbrough moved and Capek seconded the motion to approve the applications from Blue Valley Community Action for a 2006 Chrysler Town & Country, 1996 Ford Taurus GL, and a 2004 Chevrolet Sport Venture Van. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
Nays: None Abstaining due to conflict of interest: Simacek

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board, Mueller moved and Simacek seconded the motion to adjourn until June 10, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 10, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Galusha, and Capek. Mueller was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:17 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the May 27th Board of Equalization meeting as presented.

RESCIND MOTION FROM MAY 6TH

After discussion, Simacek moved and Kimbrough seconded the motion to rescind the motion of valuation change for ABE from the May 6th Board of Equalization meeting. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Galusha, Capek, and Yates

Nays: None Abstaining due to conflict of interest: Cerny

The Chairman declared the motion carried.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Capek moved and Galusha seconded the motion to approve the overvalued and undervalued property as presented by the County Assessor. The approved list was ordered on file in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Galusha, Capek, Yates, and Simacek

Nays: None Abstaining due to conflict of interest: Cerny

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Cerny moved and Simacek seconded the motion to approve tax corrections #14-07 and 15-07, as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Cerny, Galusha, Capek, Yates, Simacek, and Kimbrough

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board, Galusha moved and Capek seconded the motion to adjourn until June 24, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, and Cerny

Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 24, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:14 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the June 10th Board of Equalization meeting as presented.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Simacek moved and Capek seconded the motion to approve the overvalued and undervalued property, except for parcel #'s 6747 and 2396A as presented by the County Assessor. The approved list was ordered on file in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
Nays: None

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Cerny moved and Kimbrough seconded the motion to approve tax corrections #34-06, 16-07, 35-06, and 17-07, as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, Yates, and Simacek
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board, Mueller moved and Galusha seconded the motion to adjourn until July 8, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 8, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the June 24th Board of Equalization meeting as presented.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Mueller moved and Capek seconded the motion to approve the overvalued and undervalued property as presented by the County Assessor. The approved list was ordered on file in the County Clerk’s office. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Simacek, and Kimbrough
Nays: None Abstaining due to conflict of interest: Yates

The Chairman declared the motion carried.

EMERGENCY DECLARED TO ADD ITEM TO AGENDA

After discussion and at the request of the County Clerk, Cerny moved and Kimbrough seconded the motion to declare an emergency in order to add an item to the agenda, said item Motor Vehicle Exemption Application. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, Kimbrough, and Cerny
Nays: None

The Chairman declared the motion carried.

HEARING FOR EXEMPTION FROM MOTOR VEHICLE FEES

The County Treasurer, Barbara Trapp presented an application from Central Plains Mennonite Conference for exemption from motor vehicle fees.

Simacek moved and Galusha seconded the motion to approve the application from Central Plains Mennonite Conference for a 2005 Honda sedan. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board, Mueller moved and Cerny seconded the motion to adjourn until July 22, 2008 at 8:45 a.m. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 8:45 a.m., July 22, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:28 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the July 8th and 9th Board of Equalization meeting as presented.

EXEMPTION HEARING

Galusha moved and Capek seconded the motion to approve the motor vehicle exemption application for Geneva Cemetery Association for a 1967 Ford CB Truck. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, Yates, and Simacek
Nays: None

The Chairman declared the motion carried.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Cerny moved and Mueller seconded the motion to approve the overvalued and undervalued property as presented by the County Assessor. The approved list was ordered on file in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Kimbrough moved and Capek seconded the motion to approve tax corrections #18-07, 19-07, and 20-07. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None Abstaining due to conflict of interest: Cerny

The Chairman declared the motion carried.

2008 PROTESTS

The following protests were originally heard on July 9, 2008 and further information needed to be reviewed before making a decision.

After discussion, Cerny moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuation on protest 2008-37 to \$324,630.00 and on protest 2008-38 to \$308,605.00 after reviewing the FSA maps – Darlene Noble. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the motion carried.

After discussion, Cerny moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuation on protest 2008-39 to \$97,920.00 and on protest 2008-40 to \$197,445.00 after reviewing the FSA maps – Frederick & Angeline Kottas. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None

The Chairman declared the motion carried.

After discussion, Kimbrough moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuations on the following protests: 2008-41 to \$85,785.00; 2008-42 to \$85,840.00; 2008-43 to \$85,785.00; 2008-44 to \$87,910.00; and 2008-45 to \$90,425.00 – Blue Valley Community Action. Upon roll call, the vote was as follows:

Ayes: Yates, Kimbrough, Mueller, and Capek
Nays: Cerny and Galusha Abstaining due to conflict of interest: Simacek

The Chairman declared the motion carried.

After discussion, Capek moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuations on the following protests: 2008-46 no change; 2008-47 to \$125,190.00; 2008-48 to \$126,540.00; 2008-49 to \$75,805.00; 2008-50 to \$84,505.00; 2008-51 to \$90,740.00; 2008-52 to \$82,820.00; and 2008-53 to \$52,655.00 – Blue Valley Community Action. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Mueller, Capek, and Yates
Nays: Cerny and Galusha Abstaining due to conflict of interest: Simacek

The Chairman declared the motion carried.

After discussion, Galusha moved and Cerny seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$238,420.00 after reviewing the FSA maps on protest #2008-54 – Gerald Slezak. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Yates, and Simacek
Nays: None Absent: Capek

The Chairman declared the motion carried.

PLAN OF ASSESSMENT

Joan Ackland, County Assessor presented the Plan of Assessment to the Board and answered any questions the Board had regarding the Plan of Assessment.

ADJOURNMENT

As there was no other items to come before the Board, Simacek moved and Mueller seconded the motion to adjourn until August 12, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 12, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Simacek, Galusha, and Capek. Kimbrough and Mueller were absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:09 a.m.

MINUTES APPROVED

Chairman of the Board, Yates approved the minutes of the July 22nd Board of Equalization meeting as presented.

TAX CORRECTIONS

After discussion, Cerny moved and Capek seconded the motion to approve tax corrections #21-07, 22-07, and 23-07. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, and Cerny
Nays: None

The Chairman declared the motion carried.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Capek moved and Cerny seconded the motion to approve the overvalued and undervalued property as presented by the County Assessor. The approved list was ordered on file in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, and Cerny
Nays: None

The Chairman declared the motion carried.

HOMESTEAD EXEMPTION REJECTIONS

Joan Ackland, County Assessor informed the Board that she sent a notice to Gretchen Dunker, Margaret J. Heironymus, and Norval Lomax informing them that their Homestead Exemption applications were rejected due to the owner must own and occupy until August 15th.

ADJOURNMENT

As there was no other items to come before the Board, Simacek moved and Galusha seconded the motion to adjourn until August 26, 2008 at 9:00 a.m. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Cerny, and Galusha
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 26, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:28 a.m.

MINUTES APPROVED

After discussion, Cerny moved and Mueller seconded the motion to make a correction to the August 12th Board minutes regarding rejected homestead exemption applications letters were sent to the “estate of” Gretchen Dunker, Margaret J. Heironymus, and Norval Lomax. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, Galusha, and Capek
Nays: None

The Chairman declared the motion carried.

TAXABLE STATUS

After discussion, Kimbrough moved and Capek seconded the motion to approve the taxable status on Lots 111-112, Block 18 Placek’s Third Addition in Milligan. Upon roll call, the vote was as follows:

Ayes: Simacek, Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
Nays: None

The Chairman declared the motion carried.

VALUATION CHANGE

Mueller moved and Simacek seconded the motion to approve the valuation change presented by the County Assessor. It was ordered to be filed in the County Clerk’s office. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, Yates, and Simacek
Nays: None

The Chairman declared the motion carried.

AVERAGE VALUE OF HOME

Joan Ackland, County Assessor informed the Board that the average home in Fillmore County is valued at \$59,590.00.

AGRICULTURAL SOCIETY LEVY

Dale Stengel, Rex Mussman, and Kyle Svec were present to discuss increasing the 2008-2009 budget request for the Agricultural Society. The Ag Society has been given a building that they will be moving to the Fairgrounds and it needs to have a few repairs as well as a concrete floor. They have received bids and have accepted the lowest bid. Original budget request was \$69,408.00 due to the valuation increase they could request \$74,740.00, which is an increase of \$5,332.00.

After discussion, Simacek moved and Galusha seconded the introduction of the following resolution:

RESOLUTION 2008-31

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2008

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$74,740	0.008003	0.008003

Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the resolution adopted.

HISTORICAL SOCIETY LEVY

Mueller moved and Capek seconded the introduction of the following resolution:

RESOLUTION 2008-32

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2008.

	<u>Request Amount</u>	<u>Levy Rate at Requested Amount</u>	<u>Max. Levy Rate Allowed under Final Allocation</u>
Historical Society	\$ 7,056	0.000756	0.000756

Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, Kimbrough, and Cerny
Nays: None

The Chairman declared the resolution adopted.

FIRE DISTRICT LEVIES

Cerny moved and Kimbrough seconded the introduction of the following resolution:

RESOLUTION 2008-33

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2008.

	<u>Request Amount</u>	<u>Levy Rate at Requested Amount</u>	<u>Max. Levy Rate Allowed under Final Allocation</u>
Exeter Fire District	\$30,390	0.019993	0.026541
Fairmont Fire District	\$17,041	0.015567	0.026541
Grafton Fire District	\$17,709	0.023107	0.026541
Geneva Fire District	\$13,504	0.008465	0.026541
Milligan Fire District	\$20,164	0.026541	0.026541
Ohiova Fire District	\$27,913	0.025998	0.026541
Shickley Fire District	\$23,824	0.017546	0.026541

Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the resolution adopted.

TOWNSHIP LEVIES

After discussion, Mueller moved and Cerny seconded the introduction of the following resolution:

RESOLUTION 2008-34

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2008.

	<u>Request Amount</u>	<u>Levy Rate at Requested Amount</u>	<u>Max. Levy Rate Allowed under Final Allocation</u>
Belle Prairie Township	\$ 8,675	0.020202	0.025000
Bennett Township	\$ 9,417	0.021632	0.025000
Bryant Township	\$ 9,000	0.014430	0.025000
Chelsea Township	\$ 8,805	0.016649	0.025000
Exeter-Fairmont Township	\$10,382	0.008182	0.025000
Franklin Township	\$ 2,603	0.007731	0.025000
Geneva Township	\$ 6,844	0.006673	0.025000
Glengary Township	\$ 4,171	0.009653	0.025000
Grafton Township	\$14,621	0.031677	0.025000
Hamilton Township	\$ 7,717	0.014759	0.025000
Liberty Township	\$ 9,670	0.023091	0.025000
Madison Township	\$ 5,015	0.007928	0.025000
Momence Township	\$ 4,841	0.011825	0.025000
Stanton Township	\$ 8,669	0.012464	0.025000
West Blue Township	\$ 6,755	0.006046	0.025000

Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Kimbrough, Cerny, Mueller, and Galusha
Nays: None Abstaining due to conflict of interest: Simacek

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Simacek moved and Capek seconded the motion to adjourn until 9:00 a.m., September 9, 2008. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, Galusha, and Capek
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., September 9, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Kimbrough, Simacek, Mueller, Galusha, and Capek. Cerny was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:17 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes approved as presented.

BUDGET HEARING

The hearing on the county's budget for 2008-2009 was opened at 9:00 a.m. as advertised. Budget hearing closed at 9:13 a.m. as no one appeared to testify.

SPECIAL HEARING TO SET FINAL TAX REQUEST

The special hearing on setting the final tax request at a different amount than the prior tax request opened at 9:00 a.m. as advertised. Special hearing closed at 9:13 a.m. as no one appeared to testify.

ADDITIONAL BUDGET AUTHORITY

Kimbrough moved and Capek seconded the motion to authorize up to one per cent additional budget authority as allowed by statute. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Mueller, Galusha, Capek, Yates, and Simacek

Nays: None

The Chairman declared the motion carried.

BUDGET ADOPTED

Mueller moved and Simacek seconded the introduction of the following resolution:

RESOLUTION 2008 - 36

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2008 to June 30, 2009, prepared by the Budget Making Authority, was transmitted to the County Board on the 28th day of August, 2008, and hearing on said budget was held on the 9th day of September, 2008 and the budget was adopted.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Fillmore County, Nebraska as follows:

Section 1: That the amended budget for the Fiscal Year July 1, 2008 to June 30, 2009, as evidenced by the Budget Document be, and the same hereby is, adopted as the budget for Fillmore County for said fiscal year.

Section 2: That the offices, departments, activities, and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Section 3: That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough

Nays: None

The Chairman declared the resolution adopted.

ADJOURNMENT

As there was no other items to come before the Board of Equalization, Mueller moved and Galusha seconded the motion to adjourn until 9:00 a.m., October 14, 2008. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, Kimbrough

Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 14, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Mueller, Galusha, and Capek. Simacek arrived at 9:06 a.m. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:13 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the September 9th meeting approved as presented.

ADOPT LEVIES

Kimbrough moved and Cerny seconded the motion to adopt the following proposed levies for Fillmore County political subdivisions, as shown by the tax requests on the budgets filed in the Clerk’s office:

LEVIES FOR FILLMORE COUNTY FOR 2008 – 2009

County General	0.342688
Institutions Fund	0.000574
Hospital Operating Fund	0.010815
Courthouse Bond Fund	0.002477
Road Bond Fund	<u>0.013925</u>
TOTAL COUNTY LEVY	0.370479
Fillmore County Agricultural Society – General	0.006086
Sinking Fund	<u>0.001888</u>
TOTAL	0.007974
Fillmore County Historical Society	0.000756
<u>SCHOOL DISTRICTS</u>	
Exeter-Milligan School Dist. #1 – General Fund	1.177158
Special Building Fund	<u>0.044697</u>
TOTAL	1.221855
Fillmore Central School Dist. #25 – General Fund	0.970000
Special Building Fund	0.060000
Qualified Capital Purposes	<u>0.019500</u>
TOTAL	1.049500
Shickley School Dist. #54 – General Fund	0.965689
Bond Fund	0.123667
Special Building Fund	<u>0.084268</u>
TOTAL	1.173624
<u>TOWNSHIPS</u>	
Exeter/Fairmont	0.008182
West Blue	0.006046
Grafton	0.024999
Bennett	0.021632
Geneva	0.006673
Madison	0.007928
Liberty	0.023091
Glengary	0.009653
Chelsea	0.016649
Stanton	0.012464
Momence	0.011825
Bryant	0.014430
Hamilton	0.014759
Belle Prairie	0.020202
Franklin	0.007731
<u>FIRE DISTRICTS</u>	
Exeter – General Fund	0.019993
Bond	<u>0.011977</u>
TOTAL	0.031970
Fairmont – General Fund	0.015567
Grafton – General Fund	0.023107
Geneva – General Fund	0.008465
Milligan – General Fund	0.024962

Sinking Fund	<u>0.001579</u>
TOTAL	0.026541
Ohiowa – General Fund	0.022321
Sinking Fund	0.003677
Bond	<u>0.014405</u>
TOTAL	0.040403
Shickley – General Fund	0.017546
<u>CITIES AND VILLAGES</u>	
Exeter Village – General Fund	0.435180
Bond	<u>0.220711</u>
TOTAL	0.655891
Fairmont Village – General Fund	0.107994
Bond	<u>0.096510</u>
TOTAL	0.204504
Grafton Village – General Fund	0.449999
Geneva City – General Fund	0.000000
Bond	<u>0.296423</u>
TOTAL	0.296423
Milligan Village – General Fund	0.400292
Shickley Village – General Fund	0.450000
Bond	<u>0.514670</u>
TOTAL	0.964670
Strang Village – General Fund	0.435630
Ohiowa Village – General Fund	0.450000

Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Kimbrough, and Cerny
Nays: None

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Mueller moved and Capek seconded the motion to approve tax corrections #24-07 and 25-07. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the motion carried.

OMITTED PROPERTY

After discussion, Cerny moved and Mueller seconded the motion to approve the omitted property located in part of the NENW, Section 29-8-2, as presented by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None Absent: Capek

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Cerny moved and Mueller seconded the motion to adjourn until 9:00 a.m., October 28, 2008. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, Galusha, and Capek
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 28, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, and Galusha. Mueller absent until 9:02 a.m. and Capek absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law an available for public distribution if requested. The meeting adjourned at 9:04 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the October 14th meeting approved as presented.

ADOPT LEVIES

Kimbrough moved and Simacek seconded the motion to adopt the following proposed levies for Fillmore County political subdivisions, as shown by the tax requests on the budgets filed in the Clerk’s office:

APPROVE LEVIES SET BY OTHER COUNTIES

School Districts:

Sutton School Dist. #2	General Fund	1.047930
	Special Building	<u>0.101507</u>
	TOTAL	1.149437
Davenport/Bruning Unified Dist. #47	General Fund	0.818941
Friend School Dist. #68	General Fund	1.218781
	Special Building	<u>0.019140</u>
	TOTAL	1.237921
McCool Jct. School Dist. #83	General Fund	1.097514
	Special Building	<u>0.033258</u>
	TOTAL	1.130772
Bruning/Davenport Unified Dist. #94	General Fund	0.818941
Heartland School Dist. #96	General Fund	1.056859
	Qualified Capital Purposes	<u>0.021456</u>
	TOTAL	1.078315
Meridian School Dist. #303	General Fund	1.202894
	Qualified Capital Purposes	<u>0.049870</u>
	TOTAL	1.252764

Fire Districts:

Bruning Fire District	General Fund	0.013719
	Sinking Fund	<u>0.016576</u>
	TOTAL	0.030295
Sutton Fire District	General Fund	0.023661
	Sinking Fund	0.013200
	Ambulance Fund	<u>0.002921</u>
	TOTAL	0.039782

Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.030955
Little Blue NRD	General Fund	0.026391
ESU #5	General Fund	0.015000
	Bond Fund	<u>0.014300</u>
	TOTAL	0.029300
ESU #6	General Fund	0.015000
ESU #9	General Fund	0.015365
Southeast Community College	General Fund	0.066700
	Capital Improvements	<u>0.005500</u>
	TOTAL	0.072200

Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Yates, Simacek, Kimbrough, and Cerny
Nays: None

The Chairman declared the motion carried.

HEARING FOR EXEMPTION FROM MOTOR VEHICLE FEES

The County Treasurer presented application from Geneva Assembly of God Church for exemption from motor vehicle fees.

After discussion, Cerny moved and Kimbrough seconded the motion to approve the application from Geneva Assembly of God Church for a 2000 Chevrolet Sports Van. Upon roll call, the vote was as follows:

Ayes: Galusha, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Simacek moved and Mueller seconded the motion to adjourn until 9:00 a.m., November 12, 2008. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 12, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:11 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the October 28th meeting approved as presented.

TAX CORRECTIONS

After discussion, Cerny moved and Simacek seconded the motion to approve tax corrections #01-08 through 12-08. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, Kimbrough, and Cerny
Nays: None

The Chairman declared the motion carried.

VALUATION CHANGE

Capek moved and Mueller seconded the motion to approve the valuation change presented by the County Assessor. It was ordered to be filed in the County Clerk's office. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Kimbrough, Cerny, and Mueller
Nays: None

The Chairman declared the motion carried.

LEVY AMENDMENT

After discussion, Mueller moved and Capek seconded the motion to approve the Friend Public School District #68 Special Building fund to 0.030000 from 0.019140 approved as at the October 28th Board meeting. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Kimbrough moved and Galusha seconded the motion to adjourn until 9:00 a.m., December 9, 2008. Upon roll call, the vote was as follows:

Ayes: Yates, Simacek, Kimbrough, Cerny, Mueller, Galusha, and Capek
Nays: None

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 9, 2008, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha, and Capek. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and by broadcasting on radio station KAWL. 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. 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 9:04 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the November 12th meeting approved as presented.

TAX CORRECTIONS

After discussion, Cerny moved and Mueller seconded the motion to approve tax corrections #13-08 through 15-08. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Kimbrough
Nays: None

The Chairman declared the motion carried.

HOMESTEAD EXEMPTION REJECTION

Joan Ackland, County Assessor informed the Board that she mailed a Homestead Exemption rejection letter to the Estate of Glenda I. Kuil.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Capek moved and Kimbrough seconded the motion to adjourn until 9:00 a.m., February 10, 2009. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Simacek, Kimbrough, and Cerny
Nays: None

The Chairman declared the motion carried.

Attest

Chairman