

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 10, 2009, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, Galusha and Capek. The Deputy County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. 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 9:05 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the December 9, 2008, meeting approved as presented.

HEARING FOR EXEMPTION

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

Galusha moved and Cerny seconded the motion to approve the application from Grafton Holy Cross Cemetery for a 1996 utility trailer. 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 were no other items to come before the Board of Equalization, Kimbrough moved and Mueller seconded the motion to adjourn until 9:00 a.m., March 10, 2009. 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., March 10, 2009, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Simacek, Mueller, and Capek. Kimbrough and Galusha were absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. 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 9:23 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the February 10th meeting approved as presented.

HEARING FOR EXEMPTION

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

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

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

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Mueller moved and Capek seconded the motion to approve tax corrections #16-08, 17-08, and 18-08. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

PERMISSIVE EXEMPTIONS

After Permissive exemption hearing at the February 24th Board meeting, Cerny moved and Mueller seconded the motion to approve the permissive exemptions with a change to the VFW in Geneva to 1/3 exempt. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Capek moved and Cerny seconded the motion to adjourn until 9:00 a.m., April 14, 2009. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, 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 12, 2009, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, and Galusha. Capek was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. 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 March 10th meeting approved as presented.

TAX CORRECTIONS

After discussion, Kimbrough moved and Mueller seconded the motion to approve tax corrections #19-08, 20-08, and 21-08. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Simacek moved and Kimbrough 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, 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, Cerny moved and Mueller seconded the motion to adjourn until 9:00 a.m., June 9, 2009. 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., June 9, 2009, 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. 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 declared the minutes from the May 12th meeting approved as presented.

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

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Mueller moved and Simacek seconded the motion to adjourn until 9:00 a.m., July 7, 2009. 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 23, 2009, 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. 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 June 9th meeting approved as presented.

HEARING FOR EXEMPTION

The County Treasurer, Barbara Trapp presented an application from Blue Valley Community Action for exemption from motor vehicle fees.

Mueller moved and Cerny seconded the motion to approve the application from Blue Valley Community Action for a 2006 Chrysler Town & Country, 2004 Chevrolet Sport Van Venture, 2002 Ford Econoline Wagon, and a 1996 Ford Taurus GL. Upon roll call, the vote was as follows:

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

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., July 7, 2009. 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

Minutes of the Annual Meeting of the Board Equalization

The Fillmore County Board of Equalization met in open and public session on July 9, 2008, with Chairman Yates presiding. Members present for all meetings were Cerny, Kimbrough, Mueller, and Capek. Simacek was absent and Galusha was absent until 10:05 a.m. The County Assessor, County Clerk and Jerry Knoche of Knoche Appraisal and Consulting, LLC were present.

Notice of the meeting was given by publication. 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 recessed at 2:45 p.m.

The County Assessor presented documentation to be included in the record of each protest heard and a copy is included herein by reference. Anyone requesting a protest form was given a sheet with the filing deadline listed as well as instructions for filling out the form. All taxpayers filing protests were given the opportunity to schedule a time for appearing before the Board of Equalization.

The following appeared to protest the valuation of their property and were all sworn in: Ray Nichols, Melvin Taylor, Dale D. Byrkit with O'Malley Grain, Rex Brown, Charles & John Picard, and William Peters & Grant Johanson with Advanced BioEnergy, LLC.

Action taken on all protests filed for hearing during the annual Board of Equalization session is shown below:

Protest Number	Parcel Number	Legal Description	Property Type	Change
2009-01	300039053	N ½ of the SW ¼, Section 23-6-1, Glengary Township	Land	No Change
2009-02	300035959	E ½, of the NE ¼, Section 35-7-2, Madison Township	Land	No Change
2009-03	300039046	S ½, of the SW ¼, Section 23-6-1, Glengary Township	Land	No Change
2009-04	300035581	NE ¼, Section 28-7-2, Madison Township	Land	No Change
2009-05	300019187	Lots 1-2, Block 25, First Addition Shickley	Improvements	No Change
2009-06	300033691	N ½ of the NE ¼, Except east 12 acres, Section 35-7-3, Geneva Township	Improvements	-\$50,345.00
2009-07	300006849	O'Malley Addition, Lot 1	Improvements	-\$512,105.00
2009-08	300032368	W ½, NW ¼, less tracts, Section 10-7-3, Geneva Township	Improvements	-\$6,405.00
2009-09	300046109	S ½, NW ¼, Section 18-5-4, Bryant Township	Land	-\$3,760.00
2009-10	300027237	SE ¼, Section 14-8-3, West Blue Township	Improvements	-\$5,255.00
2009-11	300021282	Railroad ROW, Ohioa	Improvements	-\$516,595.00
2009-12	300020097	Lots 5-10, Block 3 Original town, Ohioa	Improvements	-\$4,965.00
2009-13	300021448	James H. Bigelows 2 nd Addition, Lot 1 in E ½ of Block 4, Geneva	Improvements	-\$38,090.00
2009-14	300051618	S ½ SW ¼, less tract, Section 13-5-1, Franklin Township	Land	No Change
2009-15	300011788	Smith & Sloss 1 st Addition Lot 161, except N 80' & Lot 162 except E 38' and N 80', Geneva	Improvements	+\$17,830.00
2009-16	300014098	Bigelows 6 th Addition, Lots 5-6 & N 12' Lot 7, Block 2, Geneva	Improvements	-\$10,670.00
2009-17	300018921	Lot 10, Block 13 First Addition, Shickley	Improvements	-\$3,825.00
2009-18	300008134	S 92' of Lots 9-10 & S 92' of E 32' of Lot 11, Block 2, Geneva	Improvements	+\$13,980.00
2009-19	300041897	3.03 acre tract NE ¼ of the SE ¼, Section 9-6-3 , Stanton Township	Improvements	-\$45,915.00
2009-20	300018893	Lots 12-15, Block 12, 1 st Addition, Shickley	Improvements	-\$75,425.00
2009-21	300049079	10.3 acre tract E ½, NE ¼, Section 2-5-2, Belle Prairie Township	Land	-\$5,175.00
2009-22	300024640	SW ¼, Section 30-8-1, Exeter Township	Land	No Change
2009-23	300037695	E ½ of SW ¼ & W ½ of SE ¼, Section 33-7-1, Liberty Township, less RR ROW	Improvements	-\$14,655.00
2009-24	300026187	Part of NW ¼, Section 29-8-2, Fairmont Township	Land	No Change
2009-25	300011228	Smith & Sloss 1 st Addition, S 61' of Lots 65-67, Geneva	Improvements	-\$10,330.00
2009-26	300022792	Pt of W ½ NW ¼ less Hwy ROW, Section 6-6-2, Chelsea Township	Improvements	No Change

Mueller moved and Cerny seconded the motion to accept the Appraiser's recommendation of no change on protest #2009-01 through 2009-04 – Marvin G. & Betty L. Bures. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Kimbrough moved and Cerny seconded the motion to accept the Appraiser's recommendation of no change on protest #2009-05 – Ida W. Spry. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Cerny moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$232,955.00 on protest #2009-06 – Fillmore County Recreational Association, Inc. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Capek, Yates, and Kimbrough
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 valuation to \$2,502,300.00 on protest #2009-07 – O'Malley Grain, Inc. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Kimbrough moved and Cerny seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$197,965.00 on protest #2009-08 – Colin & Sara Kelly. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Cerny moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$128,905.00 on protest #2009-09 – Russell R. & Myfanwy S. Knutzen. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Galusha moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$397,610.00 on protest #2009-10 – Donald L. Bristol. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Capek moved and Kimbrough seconded the motion to accept the Assessor's recommendation due to a computer/clerical error on the depreciation schedule to adjust the valuation to \$820,245.00 on protest #2009-11 – Farmer's Cooperative. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Mueller moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$4,795.00 on protest #2009-12 – Neil J. Sebastian. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Cerny moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$231,165.00 on protest #2009-13 – Robert C. & Patricia A. Orendorff. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Cerny moved and Mueller seconded the motion the Appraiser's recommendation of no change on protest #2009-14 – Kenneth Mussman. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Kimbrough moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$41,025.00 on protest #2009-15 – Shad Turner. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Mueller moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$4,205.00 on protest #2009-16 – Harold A. Sole. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Capek moved and Kimbrough seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$1,950.00 on protest #2009-17 – Donald Swartzendruber. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Cerny moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$74,320.00 on protest #2009-18 – Jeanette I. Franklin. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Kimbrough moved and Cerny seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$257,695.00 on protest #2009-19 – Carl L. & Angela K. Howell. Upon roll call, the vote was as follows:

Ayes: Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
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 valuation to \$141,875.00 on protest #2009-20 – Oswald Manufacturing, Inc. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Cerny moved and Kimbrough seconded the motion to accept the Assessor's recommendation of adding a new classification due to the uniqueness of this property and adjusting the valuation to \$3,010.00 on protest #2009-21 – Margaret A. Nichols. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Cerny moved and Mueller seconded the motion to accept the Appraiser's recommendation of no change on protest #2009-22 – Melvin W. Taylor. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Mueller moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$324,940.00 on protest #2009-23 – Melvin W. Taylor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

Cerny moved and Mueller seconded the motion to accept the Appraiser’s recommendation of no change on protest #2009-24 – Rex W. Brown. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Mueller moved and Cerny seconded the motion to accept the Appraiser’s recommendation of adjusting the valuation to \$28,930.00 on protest #2009-25 – Sue Ann Gelster. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Cerny moved and Mueller seconded the motion of no change on protest #2009-26 – Property Ventures, LLC. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ADJOURNMENT

The following protests will be acted on at the July 14th Board of Equalization meeting: Federal Bridgman, Charles Picard, and Advanced BioEnergy, LLC. As there were no other items to come before the Board of Equalization, Galusha moved and Kimbrough seconded the motion to adjourn until July 14th at 9:00 a.m. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 8:30 a.m., July 14, 2009, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Simacek, Mueller, and Galusha. Capek was absent until 8:32 a.m. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. 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 8:59 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the June 23rd and July 7th Board of Equalization meetings approved with a correction to the July 7th meeting to correct date from July 9, 2008 to July 7, 2009.

PROTEST 2009-23

After discussion, Cerny moved and Mueller seconded the motion to change the building value to \$163,270.00 for a total of \$323,695.00, change was due to CAMA error calculation. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Action taken on all protests filed for hearing during the Board of Equalization session is shown below:

Protest Number	Parcel Number	Legal Description	Property Type	Change
2009-27	300025522	SE ¼, Section 15-8-2, Fairmont Township	Land & Improvements	-\$18,660.00
2009-28	30009625	Heiderstadts Div., Outlot 13, N ½ lots 7-8 & all lots 9-10 Except E 8 ½' to State of Nebraska, Geneva	Improvements	-\$61,865.00
2009-29	300012068	Smith & Sloss 2 nd Addition, Lots 225-226, Geneva	Improvements	-\$44,475.00
2009-30	300012075	Smith & Sloss 2 nd Addition, Lots 227-228, Geneva	Improvements	-\$44,495.00
2009-31	300001190	Gas Pipeline in 36-8-3, West Blue Township	Personal Prop.	-\$2,182,329.00
2009-32	300001193	Gas Pipeline in SW & NW of Sections 5 & 8-5-2, Belle Prairie Township	Personal Prop.	-\$31,448.00
2009-33	300001194	Gas Pipeline in SW & NW of Sections 32, 29, 20, 17, 8, 5-6-2 and SE & NE of Section 19-6-2, Chelsea Township	Personal Prop.	-\$94,344.00
2009-34	300001195	Gas Pipeline in SW & NW of Section 32-7-2, NE of 31-7-2, SE, NE, & NW of 30-7-2, and SW 19-7-2, Madison Township	Personal Prop.	-\$47,172.00
2009-35	300001196	Gas Pipeline in SE & NE of Section 24-7-3, Geneva Township	Personal Prop.	-\$15,724.00
2009-36	300001197	Gas Pipeline in SE & NE of Sections 13, 12, & 1-7-3, Geneva Township	Personal Prop.	-\$47,172.00
2009-37	300027651	Railway in Section 25-8-3, West Blue Township	Improvements	-\$543,515.00
2009-38	300006841	82.1 acres in Advanced BioEnergy Subdivision in Section 36-8-3, West Blue Township	Improvements	-\$6,250,091.00

Mueller moved and Cerny seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$384,675.00 on protest #2009-27 – Federal Bridgman. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Mueller moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$158,365.00 on protest #2009-28, \$161,325.00 on protest #2009-29, and \$161,305.00 on protest #2009-30 - Charles Picard contingent to the sale of two properties on July 14, 2009, if no sale there will be no change. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Mueller moved and Capek seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$50,458,077.00 on protest #2009-31, \$361,652.00 on protest #2009-32, \$1,084,956.00 on protest #2009-33, \$542,478.00 on protest #2009-34, \$180,826.00 on protest #2009-35, and \$542,478.00 on protest #2009-36 – Advanced BioEnergy, Inc. due to duplication of personal property. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Galusha moved and Mueller seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to zero on protest #2009-37 – Advanced BioEnergy, Inc. due to the rail being centrally assessed. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Capek moved and Galusha seconded the motion to accept the Appraiser's recommendation of adjusting the valuation to \$44,548,234.00 on protest #2009-38 – Advanced BioEnergy, Inc. Upon roll call, the vote was as follows:

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

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

The Chairman declared the motion carried.

PLAN OF ASSESSMENT

Joan Ackland, County Assessor presented the 2010 Plan of Assessment to the Board.

HEARING FOR EXEMPTION

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

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

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

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Galusha moved and Cerny seconded the motion to adjourn until 9:00 a.m., August 11, 2009. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Simacek, Cerny, and Mueller
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 11, 2009, 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. 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 declared the minutes from the July 14, 2009 Board of Equalization meetings were approved.

TAX CORRECTIONS

After discussion, Mueller moved and Cerny seconded the motion to approve tax corrections #22-08 and #23-08. 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.

REMOVE PERMISSIVE EXEMPTION

After discussion, Cerny moved and Capek seconded the motion to remove the permissive exemption and put this building on the tax roll for the Methodist Church in Ohioa as they have deconsecrated the church. 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.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Kimbrough moved and Simacek 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, Cerny, Mueller, Galusha, Capek, Yates, and Simacek
Nays: None

The Chairman declared the motion carried.

HOMESTEAD EXEMPTION REJECTIONS

Joan Ackland, County Assessor informed the Board that she sent a notice to Melvin & Marie Blanke and the estate of Neoma Keller informing them that their Homestead Exemption applications were rejected due to the owner must own and occupy until August 15th.

CEMETERIES AND GRAVES LIST

Joan Ackland, County Assessor presented the annual review of all cemeteries and graves list to the Board.

HEARING FOR EXEMPTION

The County Treasurer, Barbara Trapp presented an application from Geneva Cemetery Association for exemption from motor vehicle fees.

Simacek moved and Cerny seconded the motion to approve the application for exemption from Geneva Cemetery Association for a 1967 Ford CB truck. 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.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Mueller moved and Cerny seconded the motion to adjourn until 9:00 a.m., August 25, 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 25, 2009, 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. 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 9:26 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the August 11, 2009 Board of Equalization meeting approved as presented.

FAIRMONT RURAL FIRE DISTRICT

Received a letter from Fairmont Rural Fire District that they will be requesting bond funds to purchase a new fire truck in the amount of \$25,000.00.

AGRICULTURAL SOCIETY LEVY

Simacek moved to approve the agricultural society's levy at 0.007585 and then after discussion withdrew his motion.

AGRICULTURAL SOCIETY LEVY

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

RESOLUTION 2009-25

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2009:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$77,074	0.007585	0.007332

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

HISTORICAL SOCIETY LEVY

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

RESOLUTION 2009-26

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2009.

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Historical Society	\$ 7,056	0.000694	0.000694

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

FIRE DISTRICT LEVIES

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

RESOLUTION 2009-27

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2009.

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
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			BOE August 25, 2009
Exeter Fire District	\$29,945	0.017793	0.023985
Fairmont Fire District	\$20,495	0.005575	0.023985
Grafton Fire District	\$18,329	0.020894	0.023985
Geneva Fire District	\$16,842	0.009442	0.023985
Milligan Fire District	\$20,668	0.023985	0.023985
Ohiowa Fire District	\$28,542	0.023207	0.023985
Shickley Fire District	\$24,658	0.016069	0.023985

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

TOWNSHIP LEVIES

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

RESOLUTION 2009-28

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2009.

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Belle Prairie Township	\$ 8,892	0.018427	0.025000
Bennett Township	\$ 9,747	0.019775	0.025000
Bryant Township	\$ 8,000	0.011291	0.025000
Chelsea Township	\$ 9,113	0.015537	0.025000
Exeter-Fairmont Township	\$10,382	0.007419	0.025000
Franklin Township	\$ 2,694	0.006870	0.025000
Geneva Township	\$12,000	0.011270	0.025000
Glengary Township	\$ 4,275	0.008656	0.025000
Grafton Township	\$15,170	0.028952	0.025000
Hamilton Township	\$ 7,717	0.013270	0.025000
Liberty Township	\$ 9,670	0.020433	0.025000
Madison Township	\$ 5,015	0.007359	0.025000
Momence Township	\$ 5,010	0.010903	0.025000
Stanton Township	\$ 8,973	0.011811	0.025000
West Blue Township	\$ 6,991	0.006589	0.025000

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Mueller moved and Simacek seconded the motion to adjourn until 9:00 a.m., September 8, 2009. Upon roll call, the vote was as follows:

Ayes: 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., September 8, 2009, 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. 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 9:23 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the August 25, 2009 Board of Equalization meeting approved as presented.

BUDGET HEARING

The hearing on the county's budget for 2009-2010 was opened at 9:06 a.m. as advertised. Budget hearing closed at 9:20 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 9:06 a.m. as advertised. Special hearing closed at 9:20 a.m. as no one appeared to testify.

TAX CORRECTION

After discussion, Kimbrough moved and Simacek seconded the motion to approve tax correction #24-08. 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.

OVERVALUED & UNDERVALUED PROPERTY

After discussion, Cerny 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: Capek, Yates, Simacek, Kimbrough, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

VALUATION CHANGE

County Assessor, Joan Ackland informed the Board that the 2009 valuation is \$1,016,115,781.00, which is a \$82,267,018.00 increase from the 2008 valuation. It was ordered to be filed in the County Clerk's office.

AVERAGE VALUE OF HOME

Joan Ackland, County Assessor informed the Board that the average home in Fillmore County is valued at \$59,730.00.

ADDITIONAL BUDGET AUTHORITY

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

Nays: None

The Chairman declared the motion carried.

BUDGET ADOPTED

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

RESOLUTION 2009-29

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2009 to June 30, 2010, prepared by the Budget Making Authority, was transmitted to the County Board on the 25th day of August, 2009, and hearing on said budget was held on the 8th day of September, 2009 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, 2009 to June 30, 2010, 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, 2009 and ending June 30, 2010.

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: Simacek, Kimbrough, Cerny, Mueller, Galusha, Capek, and Yates
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 Simacek seconded the motion to adjourn until 9:00 a.m., October 13, 2009. 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., October 13, 2009, 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. 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 9:17 a.m.

MINUTES APPROVED

Chairman of the Board, Yates declared the minutes from the September 8th meeting approved as presented.

ADOPT LEVIES

Cerny moved and Mueller 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 2009 - 2010

County General	0.296959
Institutions Fund	0.000141
Hospital Operating Fund	0.009940
Courthouse Bond Fund	0.007005
Road Bond Fund	0.008165
Ethanol Road Bond Fund	<u>0.000935</u>
TOTAL COUNTY LEVY	0.323145
Fillmore County Agricultural Society – General	0.005789
Sinking Fund	<u>0.001543</u>
TOTAL	0.007332
Fillmore County Historical Society	0.000694
<u>SCHOOL DISTRICTS</u>	
Exeter-Milligan School Dist. #1 – General Fund	1.148183
Special Building Fund	<u>0.064910</u>
TOTAL	1.213093
Fillmore Central School Dist. #25 – General Fund	0.950000
Special Building Fund	0.040000
Qualified Capital Purposes	<u>0.028000</u>
TOTAL	1.018000
Shickley School Dist. #54 – General Fund	0.913324
Bond Fund	0.074343
Special Building Fund	<u>0.025089</u>
TOTAL	1.012756
<u>TOWNSHIPS</u>	
Exeter/Fairmont	0.007419
West Blue	0.006589
Grafton	0.024999
Bennett	0.019775
Geneva	0.011270
Madison	0.007359
Liberty	0.020433
Glengary	0.008656
Chelsea	0.015537
Stanton	0.011810
Momence	0.010903
Bryant	0.011291
Hamilton	0.013270
Belle Prairie	0.018427
Franklin	0.006870
<u>FIRE DISTRICTS</u>	
Exeter – General Fund	0.017793
Bond	<u>0.010242</u>
TOTAL	0.028035
Fairmont – General Fund	0.016877
Bond	<u>0.020587</u>
TOTAL	0.037464

	BOE October 13, 2009
Grafton – General Fund	0.020894
Bond	<u>0.007068</u>
TOTAL	0.027962
 Geneva – General Fund	 0.009442
 Milligan – General Fund	 0.022557
Sinking Fund	<u>0.001427</u>
TOTAL	0.023984
 Ohiowa – General Fund	 0.019925
Sinking Fund	0.003282
Bond	<u>0.012424</u>
TOTAL	0.035631
 Shickley – General Fund	 0.016069
 <u>CITIES AND VILLAGES</u>	
Exeter Village – General Fund	0.434804
Bond	<u>0.199482</u>
TOTAL	0.634286
 Fairmont Village – General Fund	 0.450000
Bond	<u>0.550000</u>
TOTAL	1.000000
 Grafton Village – General Fund	 0.449992
 Geneva City – General Fund	 0.000000
Bond	<u>0.312600</u>
TOTAL	0.312600
 Milligan Village – General Fund	 0.398190
 Shickley Village – General Fund	 0.450000
Bond	<u>0.509950</u>
TOTAL	0.959950
 Strang Village – General Fund	 0.446608
 Ohiowa Village – General Fund	 0.449985

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 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., October 27, 2009. 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., October 27, 2009, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, and Galusha. Capek 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 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 13th meeting approved as presented.

ADOPT LEVIES

Cerny moved and Mueller 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	0.950113
	Special Building	<u>0.114908</u>
	TOTAL	1.065021
Davenport/Bruning Unified Dist. #47	General Fund	0.810000
	Special Building	<u>0.020000</u>
	TOTAL	0.830000
Friend School Dist. #68	General Fund	1.050000
	Bond	<u>0.265289</u>
	TOTAL	1.315289
McCool Jct. School Dist. #83	General Fund	1.037044
	Special Building	<u>0.031426</u>
	TOTAL	1.068470
Bruning/Davenport Unified Dist. #94	General Fund	0.810000
	Special Building	<u>0.020000</u>
	TOTAL	0.830000
Heartland School Dist. #96	General Fund	1.057549
	Qualified Capital Purposes	<u>0.020286</u>
	TOTAL	1.077835
Meridian School Dist. #303	General Fund	1.096319
	Special Building	0.052971
	Qualified Capital Purposes	<u>0.047843</u>
	TOTAL	1.197133

Fire Districts:

Bruning Fire District	General Fund	0.014379
	Sinking Fund	<u>0.014288</u>
	TOTAL	0.028667
Sutton Fire District	General Fund	0.024230
	Bond Fund	<u>0.012032</u>
	TOTAL	0.036262

Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.028755
Little Blue NRD	General Fund	0.027903
ESU #5	General Fund	0.015000
	Bond Fund	<u>0.012300</u>
	TOTAL	0.027300
ESU #6	General Fund	0.015000
ESU #9	General Fund	0.015238

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 10, 2009. 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 10, 2009, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Yates presiding. Members present were Cerny, Kimbrough, Simacek, Mueller, and Galusha. Capek was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. 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 declared the minutes from the October 27, 2009 Board of Equalization meeting approved as presented.

TAX CORRECTION

After discussion, Simacek moved and Mueller seconded the motion to approve tax correction #25-08. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

PARTIAL HOMESTEAD EXEMPTION REJECTION

Joan Ackland, County Assessor informed the Board that she mailed a partial Homestead Exemption rejection letter to Ruth Swanson due to the value of the home.

HEARING FOR EXEMPTION

The County Treasurer, Barbara Trapp presented an application from Geneva Assembly of God for exemption from motor vehicle fees.

Kimbrough moved and Cerny seconded the motion to approve the application for exemption from Geneva Assembly of God for a 2000 Chevrolet Express Van (EX3). Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ADJOURNMENT

As there was no other items to come before the Board of Equalization, Cerny moved and Mueller seconded the motion to adjourn until 9:00 a.m., December 8, 2009. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman