

Fillmore Board of Equalization Minutes



BOE January 10, 2012

Reorganization Meeting

The Fillmore County Board of Equalization convened to reorganize, as required by statute, in open and public session at 9:00 a.m. on January 10, 2012, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Noel, Yates, Simacek, Capek, Mueller, Galusha, and Cerny. 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 reorganization meeting adjourned at 9:05 a.m.

ELECTION OF CHAIRMAN

The County Clerk, acting as temporary Chairman, called the meeting to order at 9:00 a.m. The first order of business was the election of a Chairman for the year 2012. Capek nominated Simacek and Yates nominated Cerny. Mueller moved and Cerny seconded that the nominations cease and that a paper ballot be cast.

After poll vote, the temporary Chairman stated Simacek will be the 2012 Chairman by a vote of 4 to 3 and Simacek assumed the Chair.

ELECTION OF VICE-CHAIRMAN

Chairman Simacek asked for nominations for Vice-Chairman. Yates nominated Noel. Mueller moved and Yates seconded the motion that nominations cease and that a unanimous ballot be cast.

The Chairman declared that Noel would be Vice-Chairman of the Board for 2012.

ADJOURNMENT

As there were no other items remaining on the agenda for the reorganization meeting, Noel moved and Capek seconded the motion to adjourn the reorganization portion of the meeting. Upon roll call, the vote was as follows:

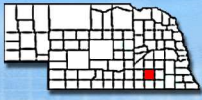
Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE February 14, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 14, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Galusha, and Noel. Mueller present at 9:05 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 and available for public distribution if requested. The meeting adjourned at 9:27 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the January 10, 2012 Board of Equalization meeting approved as presented.

TAX CORRECTIONS

After discussion, Yates moved and Cerny seconded the motion to approve tax corrections #04-11 and #05-11 as presented by the County Assessor, Lynn Mussman. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

PERMISSIVE EXEMPTIONS

County Assessor, Lynn Mussman informed the Board at the February 28th meeting there will be a public hearing at 9:00 a.m. for all permissive exemptions. Lynn also informed the Board of the entities that have had changes in the last year regarding the permissive exemption status.

2012 AG LAND VALUES

Lynn Mussman, County Assessor discussed with the Board the increase in the 2012 Ag land values. As of right now dry land will increase \$250.00 an acre and irrigation will increase \$500.00 an acre. Valuation notices will be mailed out later in the year.

ADJOURNMENT

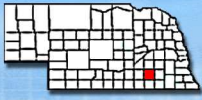
As there were no other items to come before the Board of Equalization, Cerny moved and Capek seconded the motion to adjourn until 9:00 a.m., February 28, 2012. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE February 28, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 28, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:15 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the February 14th meeting approved as presented.

PERMISSIVE EXEMPTION HEARING

Opened Permissive Exemption hearing at 9:01 a.m. as advertised. Doug Rung with the Historical Society and Rose Filipi with the Milligan Methodist Church were present for the hearing. After discussion, Simacek closed the hearing at 9:13 a.m.

Mueller moved and Cerny seconded the motion to approve the permissive exemptions with the exception of the one submitted by Pioneer Manor of Geneva. Upon roll call, the vote was as follows:

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

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 Noel seconded the motion to adjourn until 9:00 a.m., March 13, 2012. Upon roll call, the vote was as follows:

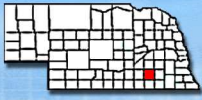
Ayes: Simacek, Noel, Cerny, Mueller, Galusha, Capek, and Yates

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE April 10, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 10, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:24 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the February 28, 2012 Board of Equalization meeting approved as presented.

PERMISSIVE EXEMPTION HEARING

Opened public hearing for the Permissive Exemption review at 9:01 a.m. as advertised. County Assessor Lynn Mussman informed the Board of the documentation received and conversations she has had with a representative of Pioneer Manor.

After discussion, Cerny moved and Mueller seconded the motion to deny the permissive exemption submitted by Pioneer Manor as previously discussed at the February 28, 2012 Board of Equalization meeting. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Capek, Yates, and Simacek
Nays: Noel Abstaining: Galusha

The Chairman declared the motion carried.

ADJOURNMENT

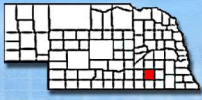
As there were no other items to come before the Board of Equalization, Cerny moved and Yates seconded the motion to adjourn until 9:00 a.m., May 8, 2012. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE May 8, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 8, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Yates, Cerny, Mueller, Galusha, and Noel. Mueller present at 9:05 and Capek 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 9:33 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the April 10th meeting approved as presented.

PIONEER MANOR PERMISSIVE EXEMPTION

Nancy Kohler, Bob Rheiner, Marilyn Christiancy, and Evalyn Slepicka were present for discussion regarding the permissive exemption on Pioneer Manor which has been discussed at the February 28th and April 10th Board of Equalization meeting. Nancy presented points regarding why Pioneer Manor should be allowed a permissive exemption. At both Board of Equalization meetings the Board voted to not allow Pioneer Manor to be exempt.

After further discussion, the Board requested that Pioneer Manor proceed to the TERC board if they do not agree with the decision.

TAX CORRECTION

After discussion, Yates moved and Mueller seconded the motion to approve tax correction #11-10 as presented by the County Assessor, Lynn Mussman. Upon roll call, the vote was as follows:

Ayes: Simacek, Noel, Cerny, Mueller, Galusha, and Yates

Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED PROPERTY

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

Ayes: Noel, Cerny, Mueller, Galusha, Yates, and Simacek

Nays: None

The Chairman declared the motion carried.

PROTEST HEARINGS

County Assessor, Lynn Mussman informed the Board that protest hearings would be July 9th and 10th.

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 12, 2012. Upon roll call, the vote was as follows:

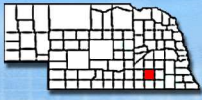
Ayes: Cerny, Mueller, Galusha, Yates, Simacek, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 12, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 12, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:18 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the May 8th meeting approved as presented.

TAX CORRECTIONS

After discussion, Yates moved and Noel seconded the motion to approve tax corrections #12-10 and #6-11 as presented by the County Assessor, Lynn Mussman. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED PROPERTY

After discussion, Mueller moved and Capek seconded the motion to approve the over and undervalued property as presented by the County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION

Gina Swartzendruber, Deputy County Treasurer presented a motor vehicle tax exemption application for Wells Camp Jefferson for a 2001 United Trailer.

Cerny moved and Yates seconded the motion to approve the motor vehicle tax exemption application for Wells Camp Jefferson for a 2001 United Trailer. Upon roll call, the vote was as follows:

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

Nays: None

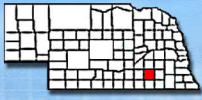
The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION

Gina Swartzendruber, Deputy County Treasurer presented a motor vehicle tax exemption application for Blue Valley Community Action for a 2010 & 2006 Chrysler Town & Country van, 2004 Chevrolet Venture, and 2002 Ford Econoline van.

Mueller moved and Capek seconded the motion to approve the motor vehicle tax exemption application for Blue Valley Community Action for a 2010 & 2006 Chrysler Town & Country van, 2004 Chevrolet Venture, and 2002 Ford Econoline van. Upon roll call, the vote was as follows:

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



Fillmore Board of Equalization Minutes



BOE June 12, 2012

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 Noel seconded the motion to adjourn until 9:00 a.m., June 26, 2012. Upon roll call, the vote was as follows:

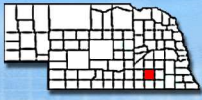
Ayes: Capek, Yates, Simacek, Noel, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 26, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 26, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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, Simacek declared the minutes from the June 12th meeting approved as presented.

PUBLIC HEARING TO AMEND BUDGET

The public hearing was opened at 9:01 a.m. as advertised to amend the 2011/2012 budget.

OVER AND UNDERVALUED PROPERTY

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

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

Nays: None

The Chairman declared the motion carried.

TAX CORRECTION

After discussion, Yates moved and Cerny seconded the motion to approve tax correction #12-10. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

PLAN OF ASSESSMENT

County Assessor, Lynn Mussman presented the Plan of Assessment for her office to the Board highlighting the changes for this next year.

CLOSE BUDGET HEARING

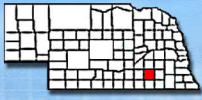
The Chairman declared the public hearing to amend the 2011/2012 budget closed at 9:18 a.m. as no one appeared to testify for or against the changes.

AMEND 2011/2012 BUDGET

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

RESOLUTION 2012 - 25

RESOLVED, that the amendment to the 2011/2012 budget for Fillmore County, as advertised and heard at the public hearing held June 26, 2012, be approved, and the 2011/2012 budget for Fillmore County is hereby amended to reflect the changes as advertised and adopted.



Fillmore Board of Equalization Minutes



BOE June 26, 2012

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

DEFICIT APPROPRIATION

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

RESOLUTION 2012 - 26

WHEREAS, all of the funds in the 2011/2012 budget for the County Board have been expended due to unforeseen circumstances, and

WHEREAS, it is necessary to have county funds available in these budgets to meet all obligations for the 2011/2012 budget year,

NOW THEREFORE BE IT RESOLVED by the Fillmore County Board of Supervisors that a need does exist for additional funds and that the sum of \$2,150.00 be appropriated to the County Board budget from the unused funds in the Miscellaneous account of the General Fund Budget for 2011/2012 of said county.

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

DEFICIT APPROPRIATION

Noel moved and Yates seconded the introduction of the following resolution:

RESOLUTION 2012 - 27

WHEREAS, all of the funds in the 2011/2012 budget for the Planning and Zoning have been expended due to unforeseen circumstances, and

WHEREAS, it is necessary to have county funds available in these budgets to meet all obligations for the 2011/2012 budget year,

NOW THEREFORE BE IT RESOLVED by the Fillmore County Board of Supervisors that a need does exist for additional funds and that the sum of \$1,060.00 be appropriated to the Planning and Zoning budget from the unused funds in the Miscellaneous account of the General Fund Budget for 2011/2012 of said county.

Upon roll call, the vote was as follows:

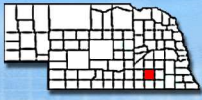
Ayes: Mueller, Galusha, Capek, Yates, Simacek, Noel, and Cerny
Nays: None

The Chairman declared the resolution adopted.

DEFICIT APPROPRIATION

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

RESOLUTION 2012 - 28



Fillmore Board of Equalization Minutes



BOE June 26, 2012

WHEREAS, all of the funds in the 2011/2012 budget for the County Attorney have been expended due to unforeseen circumstances, and

WHEREAS, it is necessary to have county funds available in these budgets to meet all obligations for the 2011/2012 budget year,

NOW THEREFORE BE IT RESOLVED by the Fillmore County Board of Supervisors that a need does exist for additional funds and that the sum of \$4,050.00 be appropriated to the County Attorney budget from the unused funds in the Miscellaneous account of the General Fund Budget for 2011/2012 of said county.

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

DEFICIT APPROPRIATION

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

RESOLUTION 2012 - 29

WHEREAS, all of the funds in the 2011/2012 budget for the County Medical Relief and Assistance have been expended due to unforeseen circumstances, and

WHEREAS, it is necessary to have county funds available in these budgets to meet all obligations for the 2011/2012 budget year,

NOW THEREFORE BE IT RESOLVED by the Fillmore County Board of Supervisors that a need does exist for additional funds and that the sum of \$700.00 be appropriated to the County Medical Relief and Assistance budget from the unused funds in the Miscellaneous account of the General Fund Budget for 2011/2012 of said county.

Upon roll call, the vote was as follows:

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

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 Yates seconded the motion to adjourn until 9:00 a.m., July 10, 2012. Upon roll call, the vote was as follows:

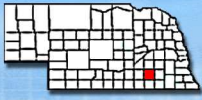
Ayes: Yates, Simacek, Noel, Cerny, Mueller, Galusha, and Capek

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE July 10, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 10, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. The County Clerk was present to record the minutes of the meeting. The County Assessor 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 adjourned at 9:56 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the June 26th meeting approved as presented.

ANNUAL PROTESTS

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.

Steven Davidson, with Baird Holm Attorneys at Law was sworn in as he appeared to protest the valuation of Pioneer Manor of Geneva, Inc.

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
2012-01	300010052	Part of Outlot 17, Original town, Geneva	Improvements	-\$160,100.00
2012-02	300006251	Lots 38 - 40 and Lots 11 - 16, East Addition, Fairmont	Improvements	No Change

After discussion, Mueller moved and Cerny seconded the motion to adjust the valuation to \$167,600.00 based on income generated on protest #2012-01 – Pioneer Manor of Geneva, Inc. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Noel, Cerny, and Mueller

Nays: Yates and Simacek

The Chairman declared the motion carried

Cerny moved and Noel seconded the motion of no change on protest #2012-02 – Albert J. Radke. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED PROPERTY

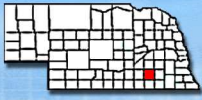
After discussion, Mueller moved and Capek seconded the motion to approve the over and undervalued property as presented by the County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

SETTING UP NEW FUND FOR REGISTER OF DEEDS



Fillmore Board of Equalization Minutes



BOE July 10, 2012

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

RESOLUTION 2012 - 31

WHEREAS, the Nebraska Legislature passed LB 14 for the preservation and modernization of records in the Register of Deeds office,

WHEREAS, LB 14 becomes effective January 1, 2013 with a sunset clause to end January 1, 2018,

WHEREAS, the revenue for this fund will come from part of the new recording fees that will be implemented on January 1, 2013,

WHEREAS, the only expenditures allowed from this fund are for the preservation and modernization of Fillmore County Register of Deeds records,

WHEREAS, this fund must be kept separate from the regular Fillmore County Clerk/Register of Deeds fund,

THEREFORE BE IT RESOLVED, effective July 10, 2012 the Fillmore County Board of Supervisors have created a separate fund entitled "Register of Deeds Preservation & Modernization Fund" with the money coming from part of the new recording fees in effect January 1, 2013.

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

SETTING UP NEW FUND

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

RESOLUTION 2012 - 32

WHEREAS, Fillmore County has determined there is a need to have a separate fund for Ag Society Building Fund,

WHEREAS, Fillmore County will name this fund Ag Society Building Fund #4025,

WHEREAS, the fund will be used for construction costs and bond payments and receipts,

THEREFORE BE IT HEREBY RESOLVED, the Ag Society Building fund will be set up on July 10, 2012. The County Treasurer is directed to set up this fund.

Upon roll call, the vote was as follows:

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

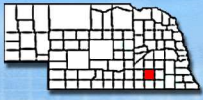
Nays: None

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Yates moved and Mueller seconded the motion to adjourn until 9:00 a.m., August 14, 2012. Upon roll call, the vote was as follows:

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



Fillmore Board of Equalization Minutes



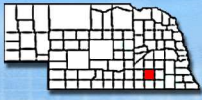
BOE July 10, 2012

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 14, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 14, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Galusha, and Noel. Mueller 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 9:08 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the July 10, 2012 meeting approved as presented.

OVER AND UNDERVALUED PROPERTY

After discussion, Capek moved and Cerny seconded the motion to approve the over and undervalued property as presented by the County Assessor. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Yates moved and Galusha seconded the motion to approve tax corrections #07-11 and #13-10. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

REVIEW OF CEMETERY OWNERSHIP

County Assessor, Lynn Mussman presented a list of current cemetery ownership within the County as required by Statute §77-202.10.

ADJOURNMENT

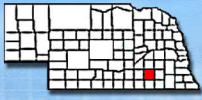
As there were no other items to come before the Board of Equalization, Cerny moved and Yates seconded the motion to adjourn until 9:00 a.m., August 28, 2012. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 28, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 28, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. The County Clerk was present to record the minutes of the meeting. Jeff Neiman was present for the entire 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, Simacek approved the minutes of the August 14, 2012 Board of Equalization meeting.

2012 VALUATION

After discussion, Mueller moved and Cerny seconded the motion to approve the 2012 Certification of Valuation at \$1,396,450,444.00 as certified by the County Assessor. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

TAX CORRECTIONS

After discussion, Yates moved and Capek seconded the motion to approve tax corrections #08-11 and #09-11 as submitted by the County Assessor. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

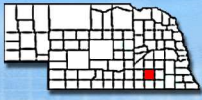
TOWNSHIP LEVIES

After discussion, Yates moved and Noel seconded the following resolution:

RESOLUTION 2012 - 43

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2012:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Belle Prairie Township	\$ 9,343.00	0.013373	0.017547
Bennett Township	\$10,807.00	0.014685	0.017547
Chelsea Township	\$10,105.00	0.011817	0.017547
Exeter-Fairmont Township	\$11,123.00	0.005660	0.017547
Franklin Township	\$ 2,986.00	0.005503	0.017547
Glengary Township	\$ 4,650.00	0.008196	0.017547
Grafton Township	\$16,653.00	0.017547	0.017547
Hamilton Township	\$10,113.00	0.011720	0.017547
Liberty Township	\$10,009.00	0.014499	0.017547
Madison Township	\$ 7,874.00	0.008178	0.017547
Momence Township	\$ 5,397.00	0.007871	0.017547
Stanton Township	\$ 9,948.00	0.009524	0.017547
West Blue Township	\$18,612.00	0.016130	0.017547



Fillmore Board of Equalization Minutes



BOE August 28, 2012

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

FIRE DISTRICTS LEVY

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

RESOLUTION 2012 - 44

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2012:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Exeter Fire District	\$20,360.00	0.012555	0.018157
Fairmont Fire District	\$35,801.00	0.004386	0.018157
Geneva Fire District	\$20,223.00	0.007813	0.018157
Grafton Fire District	\$20,069.00	0.015411	0.018157
Milligan Fire District	\$20,668.00	0.016413	0.018157
Ohiowa Fire District	\$20,614.00	0.018157	0.018157
Shickley Fire District	\$33,401.00	0.014691	0.018157

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

HISTORICAL SOCIETY LEVY

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

RESOLUTION 2012 - 45

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2012:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Historical Society	\$9,935	0.000711	0.000711

Upon roll call, the vote was as follows:

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

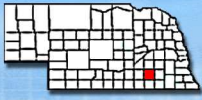
Nays: None

The Chairman declared the resolution adopted.

AGRICULTURAL SOCIETY LEVY

Yates moved and Noel seconded the introduction of the following resolution:

RESOLUTION 2012 - 46



Fillmore Board of Equalization Minutes



BOE August 28, 2012

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2012:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$85,390	0.006115	0.006115

Upon roll call, the vote was as follows:

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

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 Cerny seconded the motion to adjourn until 9:00 a.m., September 11, 2012. Upon roll call, the vote was as follows:

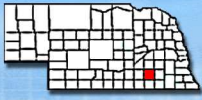
Ayes: Galusha, Capek, Yates, Simacek, Noel, Cerny, and Mueller

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE September 11, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., September 11, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:22 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the August 28, 2012 Board of Equalization meeting approved as presented.

BUDGET HEARING

The hearing on the county's budget for 2012-2013 was opened at 9:01 a.m. as advertised. Budget hearing closed at 9:17 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 9:12 a.m. Special hearing closed at 9:17 a.m. as no one appeared to testify.

ADDITIONAL BUDGET AUTHORITY

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

Nays: None

The Chairman declared the motion carried.

BUDGET ADOPTED

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

RESOLUTION 2012 - 47

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2012 to June 30, 2013, prepared by the Budget Making Authority, was transmitted to the County Board on the 28th day of August, 2012, and hearing on said budget was held on the 11th day of September, 2012 and the budget was adopted.

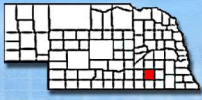
NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Fillmore County, Nebraska as follows:

Section 1: That the budget for the Fiscal Year July 1, 2012 to June 30, 2013, as categorically 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, 2012 and ending June 30, 2013.

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:



Fillmore Board of Equalization Minutes



BOE September 11, 2012

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

The Chairman declared the resolution adopted.

ADJOURNMENT

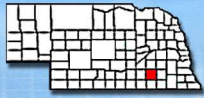
As there were no other items to come before the Board of Equalization, Noel moved and Capek seconded the motion to adjourn until 9:00 a.m., October 9, 2012. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 9, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 9, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:12 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes of the September 11, 2012 Board meeting were approved as presented.

ADOPT LEVIES

Noel moved and Yates 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 2012 – 2013

County General	0.234093
Hospital Operating Fund	0.007233
Courthouse Bond Fund	0.007100
Road Bond Fund	0.005915
Ethanol Road Bond Fund	0.003020
Ag Society Building Fund	0.006347
TOTAL COUNTY LEVY	0.263708

Fillmore County Agricultural Society – General	0.004870
Sinking Fund	0.001245
TOTAL	0.006115

Fillmore County Historical Society	0.000711
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SCHOOL DISTRICTS

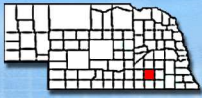
Exeter-Milligan School Dist. #1 – General Fund	0.880682
Special Building Fund	0.087071
TOTAL	0.967753

Fillmore Central School Dist. #25 – General Fund	0.820000
Special Building Fund	0.050000
Qualified Capital Purposes	0.020000
TOTAL	0.890000

Shickley School Dist. #54 – General Fund	0.729231
Bond Fund	0.076148
Special Building Fund	0.008579
TOTAL	0.813958

TOWNSHIPS

Exeter/Fairmont	0.005659
West Blue	0.016110
Grafton	0.017547
Bennett	0.014685
Madison	0.008178
Liberty	0.014499



Fillmore Board of Equalization Minutes



BOE October 9, 2012

Glengary	0.006967
Chelsea	0.011817
Stanton	0.009524
Momence	0.007871
Hamilton	0.011720
Belle Prairie	0.013373
Franklin	0.015638

FIRE DISTRICTS

Exeter – General Fund	0.012555
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Fairmont – General Fund	0.012246
Bond	<u>0.015742</u>
TOTAL	0.027988

Grafton – General Fund	0.015411
Bond	<u>0.010998</u>
TOTAL	0.026409

Geneva – General Fund	0.007813
Milligan – General Fund	0.015436
Sinking Fund	<u>0.000977</u>
TOTAL	0.016413

Ohiowa – General Fund	0.015588
Sinking Fund	<u>0.002569</u>
TOTAL	0.018157

Shickley – General Fund	0.014691
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CITIES AND VILLAGES

Exeter Village – General Fund	0.433106
Bond	<u>0.202539</u>
TOTAL	0.635645

Fairmont Village – General Fund	0.450000
Bond	<u>0.400000</u>
TOTAL	0.850000

Grafton Village – General Fund	0.449991
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Geneva City – General Fund	0.050000
Bond	<u>0.403562</u>
TOTAL	0.453562

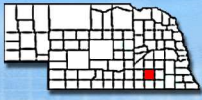
Milligan Village – General Fund	0.383543
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Shickley Village – General Fund	0.450000
Bond	<u>0.487551</u>
TOTAL	0.937551

Strang Village – General Fund	0.404474
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Ohiowa Village – General Fund	0.449966
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Upon roll call, the vote was as follows:



Fillmore Board of Equalization Minutes



BOE October 9, 2012

Ayes: Cerny, Mueller, Galusha, Capek, Yates, Simacek, and Noel
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., October 23, 2012. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 23, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 23, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the October 9, 2012 Board of Equalization meeting approved as presented.

ADOPT LEVIES

Capek 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:

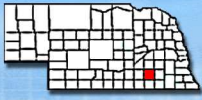
APPROVE LEVIES SET BY OTHER COUNTIES

School Districts:

Sutton School Dist. #2	General Fund	0.862665
	Qualified Capital Purposes	<u>0.015515</u>
	TOTAL	0.878180
Davenport/Bruning Unified Dist. #47	General Fund	0.691768
	Bond	0.020222
	Special Building	<u>0.040000</u>
	TOTAL	0.751990
Friend School Dist. #68	General Fund	1.118384
	Bond	<u>0.159950</u>
	TOTAL	1.278334
McCool Jct. School Dist. #83	General Fund	0.960341
	Bond	0.028989
	Special Building	<u>0.024129</u>
	TOTAL	1.013459
Bruning/Davenport Unified Dist. #94	General Fund	0.691768
	Bond	0.020222
	Special Building	<u>0.040000</u>
	TOTAL	0.751990
Heartland School Dist. #96	General Fund	0.874479
	Special Building	0.034450
	Qualified Capital Purposes	<u>0.013989</u>
	TOTAL	0.922918
Meridian School Dist. #303	General Fund	0.984897
	Bond	0.039666
	Special Building	0.055006
	Qualified Capital Purposes	<u>0.040513</u>
	TOTAL	1.120082

Fire Districts:

Bruning Fire District	General Fund	0.008916
	Sinking Fund	<u>0.013547</u>



Fillmore Board of Equalization Minutes



BOE October 23, 2012

	TOTAL	0.022463
Sutton Fire District	General Fund	0.020708
<u>Miscellaneous Funds:</u>		
Upper Big Blue NRD	General Fund	0.024289
Little Blue NRD	General Fund	0.029587
ESU #5	General Fund	0.014986
	Bond Fund	<u>0.011175</u>
	TOTAL	0.026161
ESU #6	General Fund	0.015000
ESU #9	General Fund	0.015000
Southeast Community College	General Fund	0.060200
	Qualified Capital Purposes	<u>0.002500</u>
	TOTAL	0.062700

Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

DENIED HOMESTEAD EXEMPTIONS

Lynn Mussman, County Assessor presented three individuals that were denied homestead exemptions either in part or full.

After discussion, Mueller moved and Yates seconded the motion to approve the denied homestead exemption for Parcel #300009233 and #300015610 in full and deny Parcel #300015610 for a partial exemption. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION

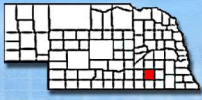
Barbara Trapp, County Treasurer presented a motor vehicle tax exemption application for Geneva Assembly of God for a 2000 Chevrolet Express Van.

Yates moved and Noel seconded the motion to approve the motor vehicle tax exemption application for Geneva Assembly of God for a 2000 Chevrolet Express Van. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ADJOURNMENT



Fillmore Board of Equalization Minutes



BOE October 23, 2012

As there were no other items to come before the Board of Equalization, Mueller moved and Yates seconded the motion to adjourn until 9:00 a.m., November 13, 2012. Upon roll call, the vote was as follows:

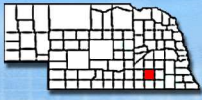
Ayes: Noel, Cerny, Mueller, Galusha, Capek, Yates, and Simacek

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE November 13, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 13, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, Galusha, and Noel. 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 9:06 a.m.

MINUTES APPROVED

Chairman of the Board, Simacek declared the minutes from the October 25, 2012 meeting approved as presented.

TAX CORRECTION

After discussion, Cerny moved and Yates seconded the motion to approve tax correction #01-12 as presented by the County Assessor, Lynn Mussman. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

CERTIFICATION OF TAXES LEVIED

County Assessor, Lynn Mussman presented the certification of taxes levied with the valuation being \$1,396,407,774.00.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Capek moved and Mueller seconded the motion to adjourn until 9:00 a.m., December 11, 2012. Upon roll call, the vote was as follows:

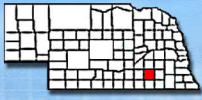
Ayes: Noel, Cerny, Mueller, Galusha, Capek, Yates, and Simacek

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE December 26, 2012

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 26, 2012, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Simacek presiding. Members present were Capek, Yates, Cerny, Mueller, and Noel. Galusha 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, Simacek declared the minutes from the November 13, 2012 Board of Equalization meeting approved as presented.

MOTOR VEHICLE TAX EXEMPTION

Barbara Trapp, County Treasurer presented a motor vehicle tax exemption application for Grafton Holy Cross Cemetery for a 1996 Utility Trailer.

Yates moved and Capek seconded the motion to approve the motor vehicle tax exemption application for Grafton Holy Cross Cemetery for a 1996 Utility Trailer. Upon roll call, the vote was as follows:

Ayes: Cerny, Mueller, Capek, Yates, Simacek, and Noel

Nays: None

The Chairman declared the motion carried.

ADJOURN SINE DIE

As there was no other business to come before the Board of Equalization, Mueller moved and Noel seconded the motion to adjourn sine die until 9:00 a.m., January 8, 2013. Upon roll call, the vote was as follows:

Ayes: Mueller, Capek, Yates, Simacek, Noel, and Cerny

Nays: None

The Chairman declared the motion carried.

Attest

Chairman