

# Fillmore Board of Equalization Minutes



BOE January 8, 2013

## 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 8, 2013, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Capek, Yates, Cerny, Neiman, Mueller, Galusha, and Noel. The County Clerk was present to record the minutes of the meeting. Kim Gewecke, Dayle Harlow, and Amber Taylor were present for the meeting as part of their Odegeo leadership program.

Notice of the meeting was given by posting. 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 2013. Yates nominated Cerny and there were no other nominations from the floor. Noel moved and Capek seconded that the nominations cease and that a unanimous ballot be cast. Upon roll call, the vote was as follows:

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

The County Clerk as acting temporary Chairman declared the motion carried.

The temporary Chairman stated Cerny will be the 2013 Chairman and Cerny assumed the Chair.

### ELECTION OF VICE-CHAIRMAN

Chairman Cerny asked for nominations for Vice-Chairman. Yates nominated Noel and there were no other nominations from the floor. Mueller moved and Capek seconded the motion that nominations cease and that a unanimous ballot be cast. Upon roll call, the vote was as follows:

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

The Chairman declared that Noel would be Vice-Chairman of the Board for 2013.

### ADJOURNMENT

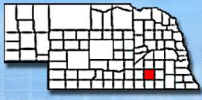
As there were no other items remaining on the agenda for the reorganization meeting, Mueller moved and Noel seconded the motion to adjourn the reorganization portion of the meeting. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE February 12, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 12, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:41 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Cerny declared the minutes from the December 26, 2012 and January 8, 2013 meetings approved as presented.

## **PERMISSIVE EXEMPTION HEARING**

Opened public hearing for permissive exemption application at 9:01 a.m. as advertised. Representing Pioneer Manor of Geneva was Steven Davidson with Baird Holm Law Firm to discuss the exemption.

After discussion, Capek moved and Neiman seconded the motion to close the public hearing at 9:26 a.m. with no other public comments. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

## **PERMISSIVE EXEMPTION FOR PIONEER MANOR**

Yates moved and Mueller seconded the motion to deny the permissive exemption for Pioneer Manor of Geneva. Upon roll call, the vote was as follows:

Ayes: Neiman, Cerny, Mueller, Capek, and Yates  
Nays: Noel and Galusha

The Chairman declared the motion carried.

## **TAX CORRECTION**

After discussion, Neiman moved and Capek seconded the motion to approve tax correction #02-12 as presented from the County Assessor. Upon roll call, the vote was as follows:

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

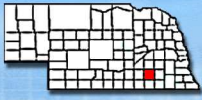
The Chairman declared the motion carried.

## **MARSHALL SWIFT BOOK**

County Assessor, Lynn Mussman requested the approval to purchase a Marshall Swift book for her office to assist with setting values on all property.

After discussion, Mueller moved and Noel seconded the motion to allow the County Assessor to purchase the Marshall Swift book for approximately \$1,200.00. Upon roll call, the vote was as follows:

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



# Fillmore Board of Equalization Minutes



BOE February 12, 2013

The Chairman declared the motion carried.

## ADJOURNMENT

As there were no other items to come before the Board of Equalization, Yates moved and Neiman seconded the motion to adjourn until 9:00 a.m., March 12, 2013. Upon roll call, the vote was as follows:

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

Nays: None

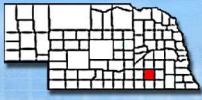
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE April 9, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 9, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:08 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Cerny declared the minutes from the February 12, 2013 meeting approved as presented.

## **TAX CORRECTION**

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

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

Nays: None

The Chairman declared the motion carried.

## **OVER/UNDER VALUED PROPERTY**

After discussion, Neiman moved and Mueller seconded the motion to approve the over/under valued property as presented from Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Neiman, Noel, 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, Mueller moved and Yates seconded the motion to adjourn until 9:00 a.m., May 14, 2013. Upon roll call, the vote was as follows:

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

Nays: None

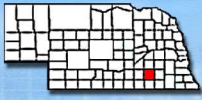
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE May 14, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 14, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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, Cerny declared the minutes from the April 9, 2013 meeting approved as presented.

## **OVER/UNDER VALUED PROPERTY**

After discussion, Noel moved and Yates seconded the motion to approve the over/under valued property as presented from Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## **ANNUAL PROTEST HEARINGS**

Annual Protest hearings regarding property valuations will be held July 9<sup>th</sup> and 10<sup>th</sup> depending upon the number of protests that are received. County Assessor, Lynn Mussman informed the Board that she has made adjustments to the valuation in regards to property with easements.

## **ADJOURNMENT**

As there were no other items to come before the Board of Equalization, Yates moved and Neiman seconded the motion to adjourn until 9:00 a.m., May 28, 2013. Upon roll call, the vote was as follows:

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

Nays: None

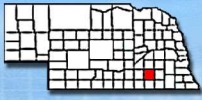
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE May 28, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 28, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:09 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Cerny declared the minutes from the May 14, 2013 meeting approved as presented.

## **OVER/UNDER VALUED PROPERTY**

After discussion, Yates moved and Noel seconded the motion to approve the over/under valued property as presented from Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## **CERTIFIED VALUATION**

County Assessor, Lynn Mussman informed the Board that she has completed the tax assessment roll and certified the valuation for 2013.

## **ADJOURNMENT**

As there were no other items to come before the Board of Equalization, Mueller moved and Neiman seconded the motion to adjourn until 9:00 a.m., June 11, 2013. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

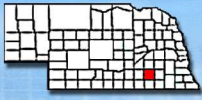
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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE June 11, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 11, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:19 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Cerny declared the minutes from the May 28, 2013 meetings approved as presented.

## **OVER/UNDER VALUED PROPERTY**

After discussion, Capek moved and Yates seconded the motion to approve the over/under valued property as presented from Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## **MOTOR VEHICLE TAX EXEMPTION HEARING**

County Treasurer, Barbara Trapp presented a Motor Vehicle Tax Exemption for Wells Camp Jefferson for a 2001 United Trailer.

After discussion, Mueller moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemption for Wells Camp Jefferson for a 2001 United Trailer. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## **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., June 25, 2013. Upon roll call, the vote was as follows:

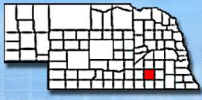
Ayes: Galusha, Capek, Yates, Neiman, Noel, Cerny, and Mueller

Nays: None

The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE June 25, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 25, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Neiman, 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 9:21 a.m.

## MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the June 11, 2013 meetings approved as presented.

## OVER/UNDER VALUED PROPERTY

After discussion, Capek moved and Neiman seconded the motion to approve the over/under valued property as presented from Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

Ayes: Neiman, Noel, Cerny, Galusha, Capek, and Yates

Nays: None

The Chairman declared the motion carried.

## MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Barbara Trapp presented a Motor Vehicle Tax Exemption for Blue Valley Community Action for a 2010 Chrysler Town & Country Van, 2006 Chrysler Town & Country Van, 2004 Chevrolet Venture Van, and a 2002 Ford Econoline Van.

After discussion, Mueller moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemption for Blue Valley Community Action for a 2010 Chrysler Town & Country Van, 2006 Chrysler Town & Country Van, 2004 Chevrolet Venture Van, and a 2002 Ford Econoline Van. Upon roll call, the vote was as follows:

Ayes: Noel, Cerny, Galusha, Capek, Yates, and Neiman

Nays: None

The Chairman declared the motion carried.

## ADJOURNMENT

As there were no other items to come before the Board of Equalization, Yates moved and Galusha seconded the motion to adjourn until 9:00 a.m., July 9, 2013. Upon roll call, the vote was as follows:

Ayes: Cerny, Galusha, Capek, Yates, Neiman, and Noel

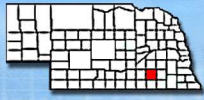
Nays: None

The Chairman declared the motion carried.

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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE July 9, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 9, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:49 a.m.

## MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the June 25, 2013 meeting approved as presented.

## OVER AND UNDERVALUED PROPERTY

After discussion, Noel moved and Yates 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, Neiman, Noel, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

## 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.

Christian Lovegrove, with Heinsch & Lovegrove Law Office appearing for Alan Urschel and Gerald Slezak were sworn in as they appeared to protest valuations.

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
2013-01	300037681	W ½ of the NE ¼ & E ½ of the NW ¼, less RR ROW, Section 33-7-1	Land	No Change
2013-02	300049651	SW ¼, less RR ROW, Section 11-5-2	Land	No Change
2013-03	300009639	Lots 11, 12, 13, & 14, Heiderstadts Subdivision Outlot 13, Geneva	Improvements	No Change
2013-04	300026350	Tract in the SW ¼ of the SW ¼, Section 30-8-2	Improvements	No Change
2013-05	300002520	SW Lot 549, Original, Exeter	Improvements	No Change
2013-06	300019446	Lot 2, Block 2, Swartzendruber Addition, Shickley	Improvements	-\$1,710.00

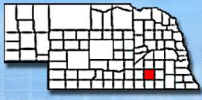
After discussion, Yates moved and Neiman seconded the motion of no change on protest #2013-01 – Gerald Slezak. Upon roll call, the vote was as follows:

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

Nays: Capek

The Chairman declared the motion carried

After discussion, Mueller moved and Noel seconded the motion of no change on protest #2013-02 – Alan Urschel. Upon roll call, the vote was as follows:



# Fillmore Board of Equalization Minutes



BOE July 9, 2013

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

The Chairman declared the motion carried.

After conference call with Monte Bowman representing Casey's Retail Company, Yates moved and Capek seconded the motion of no change on protests 2013-03, 2013-04, and 2013-05 – Casey's Retail Company. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Neiman moved and Noel seconded the motion to accept the Assessor's recommendation of adjusting the valuation to \$95,900.00 after review of premises on protest 2013-06 – Janice Lilletvedt. Upon roll call, the vote was as follows:

Ayes: Cerny, Galusha, Capek, Yates, Neiman, and Noel  
Nays: Mueller

The Chairman declared the motion carried.

## **SETTING UP NEW FUND FOR ROAD DEPARTMENT**

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

### **RESOLUTION 2013 - 21**

**WHEREAS**, the State of Nebraska implemented a new Highway Bridge Buyback program beginning fiscal year 2013, and

**WHEREAS**, this fund must be kept separate from the regular Road Department fund,

**THEREFORE BE IT RESOLVED**, effective July 9, 2013 the Fillmore County Board of Supervisors have created a separate fund entitled "Highway Bridge Buyback Program" with the money coming from the Federal Buyback program.

Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Neiman, 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, Yates moved and Neiman seconded the motion to adjourn until 9:00 a.m., July 23, 2013. Upon roll call, the vote was as follows:

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

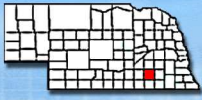
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE July 23, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 23, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Vice Chairman Noel presiding. Members present were Capek, Yates, Galusha, Mueller, and Neiman. 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 9:13 a.m.

## **MINUTES APPROVED**

Vice Chairman of the Board, Noel declared the minutes from the July 9, 2013 meetings approved as presented.

## **OVER/UNDER VALUED PROPERTY**

After discussion, Yates moved and Mueller seconded the motion to approve the over/under valued property as presented from Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

Ayes: Mueller, Galusha, Capek, Yates, Neiman, and Noel  
Nays: None

The Vice Chairman declared the motion carried.

## **TAX CORRECTIONS**

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

Ayes: Galusha, Capek, Yates, Neiman, Noel, and Mueller  
Nays: None

The Vice Chairman declared the motion carried.

## **ADJOURNMENT**

As there were no other items to come before the Board of Equalization, Capek moved and Neiman seconded the motion to adjourn until 9:00 a.m., August 13, 2013. Upon roll call, the vote was as follows:

Ayes: Capek, Yates, Neiman, Noel, Mueller, and Galusha  
Nays: None

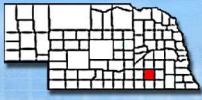
The Vice Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE August 13, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 13, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:08 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Cerny declared the minutes from the July 23, 2013 meeting approved as presented.

## **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.

## **REVIEW OF PERMISSIVE EXEMPTIONS**

Lynn Mussman, County Assessor presented a list of current permissive exemptions, a list of real estate which is exempt from property taxation within the County pursuant to Statute §77-202.03.

## **ADJOURNMENT**

As there were no other items to come before the Board of Equalization, Noel moved and Mueller seconded the motion to adjourn until 9:00 a.m., August 27, 2013. Upon roll call, the vote was as follows:

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

Nays: None

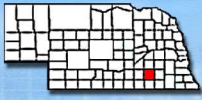
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE August 27, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 27, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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 9:17 a.m.

## MINUTES APPROVED

Chairman of the Board, Cerny approved the minutes of the August 13, 2013 Board of Equalization meeting.

## 2013 VALUATION

After discussion, Mueller moved and Yates seconded the motion to approve the 2013 Certification of Valuation at \$1,783,864,689.00 as certified by the County Assessor. Upon roll call, the vote was as follows:

Ayes: Yates, Neiman, 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 2013 - 24

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2013:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Belle Prairie Township	\$ 9,343.00	0.010124	0.015000
Bennett Township	\$10,807.00	0.011214	0.015000
Chelsea Township	\$10,729.00	0.009625	0.015000
Exeter-Fairmont Township	\$15,737.00	0.006423	0.015000
Franklin Township	\$ 3,153.00	0.004727	0.015000
Glengary Township	\$ 4,915.00	0.006073	0.015000
Grafton Township	\$17,416.00	0.018570	0.015000
Hamilton Township	\$10,113.00	0.008963	0.015000
Liberty Township	\$11,250.00	0.012436	0.015000
Madison Township	\$ 8,451.00	0.007146	0.015000
Momence Township	\$ 5,701.00	0.006439	0.015000
Stanton Township	\$10,468.00	0.007970	0.015000
West Blue Township	\$19,263.00	0.011591	0.015000

Upon roll call, the vote was as follows:

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

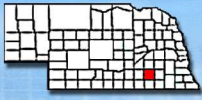
Nays: None

The Chairman declared the resolution adopted.

## FIRE DISTRICTS LEVY

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





# Fillmore Board of Equalization Minutes



BOE August 27, 2013

## **RESOLUTION 2013 - 25**

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2013:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Exeter Fire District	\$23,412.00	0.011232	0.014789
Fairmont Fire District	\$40,801.00	0.003378	0.014789
Geneva Fire District	\$21,016.00	0.006315	0.014789
Grafton Fire District	\$20,917.00	0.012383	0.014789
Milligan Fire District	\$20,668.00	0.013449	0.014789
Ohiowa Fire District	\$21,336.00	0.014789	0.014789
Shickley Fire District	\$34,903.00	0.011796	0.014789

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

## **HISTORICAL SOCIETY LEVY**

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

## **RESOLUTION 2013 - 26**

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2013:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Historical Society	\$10,311.00	0.000578	0.000578

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

## **AGRICULTURAL SOCIETY LEVY**

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

## **RESOLUTION 2013 - 27**

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2013:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Agricultural Society	\$88,380.00	0.004954	0.004954

Upon roll call, the vote was as follows:

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

Nays: None





# Fillmore Board of Equalization Minutes



BOE August 27, 2013

The Chairman declared the resolution adopted.

## ADJOURNMENT

As there were no other items to come before the Board of Equalization, Neiman moved and Yates seconded the motion to adjourn until 9:00 a.m., September 10, 2013. Upon roll call, the vote was as follows:

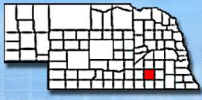
Ayes: Galusha, Capek, Yates, Neiman, Noel, Cerny, Mueller

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



# Fillmore Board of Equalization Minutes



BOE September 10, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., September 10, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman, 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, Cerny declared the minutes from the August 27, 2013 Board of Equalization meeting approved as presented.

## **BUDGET HEARING**

The hearing on the county's budget for 2013-2014 was opened at 9:05 a.m. as advertised.

## **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 9:05 a.m.

## **CLOSE PUBLIC HEARINGS**

After discussion, Noel moved and Mueller seconded the motion to close both the Budget and the Final Tax request hearings at 9:15 a.m. as no one appeared to testify. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## **ADDITIONAL BUDGET AUTHORITY**

Yates moved and Capek seconded the motion to authorize up to one per cent (1%) additional budget authority as allowed by statute. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## **BUDGET ADOPTED**

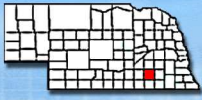
Galusha moved and Capek seconded the introduction of the following resolution:

### **RESOLUTION 2013 - 29**

**WHEREAS**, a proposed County Budget for the Fiscal Year July 1, 2013 to June 30, 2014, prepared by the Budget Making Authority, was transmitted to the County Board on the 27<sup>th</sup> day of August, 2013, and hearing on said budget was held on the 10<sup>th</sup> day of September, 2013 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, 2013 to June 30, 2014, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the budget for Fillmore County for said fiscal year.



# Fillmore Board of Equalization Minutes



BOE September 10, 2013

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, 2013 and ending June 30, 2014.

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: Noel, Cerny, Mueller, Galusha, Capek, Yates, and Neiman

Nays: None

The Chairman declared the resolution adopted.

## ADJOURNMENT

As there were no other items to come before the Board of Equalization, Neiman moved and Yates seconded the motion to adjourn until 9:00 a.m., October 8, 2013. Upon roll call, the vote was as follows:

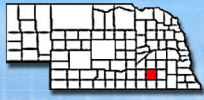
Ayes: Cerny, Mueller, Galusha, Capek, Yates, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

\_\_\_\_\_  
Attest

\_\_\_\_\_  
Chairman



# Fillmore Board of Equalization Minutes



BOE October 8, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 8, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Yates, Galusha, Mueller, Neiman and Noel. 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, Cerny declared the minutes of the September 10, 2013 Board meeting were approved as presented.

## ADOPT LEVIES

Yates 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 2013 – 2014

County General	0.189854
Hospital Operating Fund	0.005662
Courthouse Bond Fund	0.004899
Road Bond Fund	0.003913
Ethanol Road Bond Fund	0.002108
Ag Society Building Fund	0.004512
<b>TOTAL COUNTY LEVY</b>	<b>0.210948</b>

Fillmore County Agricultural Society – General	0.003946
Sinking Fund	0.001008
<b>TOTAL</b>	<b>0.004954</b>

Fillmore County Historical Society	0.000578
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### SCHOOL DISTRICTS

Exeter-Milligan School Dist. #1 – General Fund	0.741950
Special Building Fund	0.038208
<b>TOTAL</b>	<b>0.780158</b>

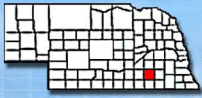
Exeter-Milligan Facilities Joint Public Agency – Bond Fund	0.101532
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Fillmore Central School Dist. #25 – General Fund	0.650000
Special Building Fund	0.050000
Qualified Capital Purposes	0.015000
<b>TOTAL</b>	<b>0.715000</b>

Shickley School Dist. #54 – General Fund	0.587788
Special Building Fund	0.108473
<b>TOTAL</b>	<b>0.696261</b>

### TOWNSHIPS

Exeter/Fairmont	0.006413
West Blue	0.013264
Grafton	0.015000
Bennett	0.011606



# Fillmore Board of Equalization Minutes



BOE October 8, 2013

Madison	0.007146
Liberty	0.012399
Glengary	0.006073
Chelsea	0.009625
Stanton	0.007970
Momence	0.006428
Hamilton	0.008963
Belle Prairie	0.010124
Franklin	0.010723

## **FIRE DISTRICTS**

Exeter – General Fund	0.011219
Fairmont – General Fund	0.009606
Bond	<u>0.014288</u>
<b>TOTAL</b>	<b>0.023894</b>
Grafton – General Fund	0.012360
Bond	<u>0.008287</u>
<b>TOTAL</b>	<b>0.020647</b>
Geneva – General Fund	0.006310
Milligan – General Fund	0.012649
Sinking Fund	<u>0.000800</u>
<b>TOTAL</b>	<b>0.013449</b>
Ohiowa – General Fund	0.012697
Sinking Fund	<u>0.002092</u>
<b>TOTAL</b>	<b>0.014789</b>
Shickley – General Fund	0.011796

## **CITIES AND VILLAGES**

Exeter Village – General Fund	0.436355
Bond	<u>0.204058</u>
<b>TOTAL</b>	<b>0.640413</b>
Fairmont Village – General Fund	0.445545
Bond	<u>0.404455</u>
<b>TOTAL</b>	<b>0.850000</b>
Grafton Village – General Fund	0.449991
Geneva City – General Fund	0.050010
Bond	<u>0.403656</u>
<b>TOTAL</b>	<b>0.453666</b>
Milligan Village – General Fund	0.383543
Shickley Village – General Fund	0.450000
Bond	<u>0.487550</u>
<b>TOTAL</b>	<b>0.937550</b>
Strang Village – General Fund	0.397706
Ohiowa Village – General Fund	0.449999



# Fillmore Board of Equalization Minutes



BOE October 8, 2013

Upon roll call, the vote was as follows:

Ayes: Galusha, Yates, Neiman, Noel, 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, Mueller moved and Galusha seconded the motion to adjourn until 9:00 a.m., October 22, 2013. Upon roll call, the vote was as follows:

Ayes: Yates, Neiman, Noel, Cerny, Mueller, and Galusha  
Nays: None

The Chairman declared the motion carried.

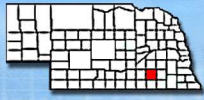
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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE October 22, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 22, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman 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 9:05 a.m.

## MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the October 8, 2013 Board meeting were approved as presented.

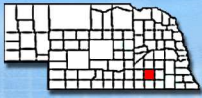
## ADOPT LEVIES

Capek 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	0.753388
	Qualified Capital Purposes	0.014841
	Special Building	<u>0.073926</u>
	TOTAL	0.842155
Davenport/Bruning Unified Dist. #47	General Fund	0.604989
	Bond	0.017141
	Special Building	<u>0.040000</u>
	TOTAL	0.662130
Friend School Dist. #68	General Fund	0.980720
	Bond	0.186490
	Special Building	<u>0.029117</u>
	TOTAL	1.196327
McCool Jct. School Dist. #83	General Fund	0.808965
	Bond	0.023229
	Special Building	<u>0.038716</u>
	TOTAL	0.870910
Bruning/Davenport Unified Dist. #94	General Fund	0.604989
	Bond	0.017141
	Special Building	<u>0.040000</u>
	TOTAL	0.662130
Heartland School Dist. #96	General Fund	0.714942
	Special Building	0.025344
	Qualified Capital Purposes	<u>0.023429</u>
	TOTAL	0.763715
Meridian School Dist. #303	General Fund	0.679917
	Bond	0.032213
	Special Building	0.139758
	Qualified Capital Purposes	<u>0.027601</u>
	TOTAL	0.879489



# Fillmore Board of Equalization Minutes



BOE October 22, 2013

## **Fire Districts:**

Bruning Fire District	General Fund	0.009009
	Sinking Fund	<u>0.009370</u>
	TOTAL	0.018379

Sutton Fire District	General Fund	0.018397
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## **Miscellaneous Funds:**

Upper Big Blue NRD	General Fund	0.026181
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Little Blue NRD	General Fund	0.028597
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ESU #5	General Fund	0.015000
	Bond Fund	<u>0.001310</u>
	TOTAL	0.016310

ESU #6	General Fund	0.015000
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ESU #9	General Fund	0.015000
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Southeast Community College	General Fund	0.056700
	Qualified Capital Purposes	<u>0.010000</u>
	TOTAL	0.066700

Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Neiman, Noel, 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, Yates moved and Noel seconded the motion to adjourn until 9:00 a.m., November 12, 2013. Upon roll call, the vote was as follows:

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

Nays: None

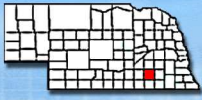
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE November 12, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 12, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman 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 9:04 a.m.

## MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the October 22, 2013 Board meeting were approved as presented.

## MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Barbara Trapp presented a Motor Vehicle Tax Exemption for Geneva Assembly of God for a 2000 Chevrolet Express Van.

After discussion, Yates moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemption for Geneva Assembly of God for a 2000 Chevrolet Express Van. Upon roll call, the vote was as follows:

Ayes: Galusha, Capek, Yates, Neiman, Noel, 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, Mueller moved and Yates seconded the motion to adjourn until 9:00 a.m., December 10, 2013. Upon roll call, the vote was as follows:

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

Nays: None

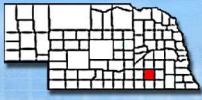
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE December 10, 2013

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 10, 2013, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, and Neiman. Noel 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 9:06 a.m.

## MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the November 12, 2013 Board meeting were approved as presented.

## TAX CORRECTIONS

After discussion, Capek moved and Yates seconded the motion to approve tax corrections #01-13 and #02-13 as presented by Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

Ayes: Yates, Neiman, Cerny, Mueller, Galusha, Capek

Nays: None

The Chairman declared the motion carried.

## 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., December 23, 2013. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

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Attest

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Chairman