

Fillmore Board of Equalization Minutes



BOE January 7, 2014

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 7, 2014, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Capek, Yates, Galusha, Cerny, 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 reorganization meeting adjourned at 9:06 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 2014. Nelson called for nominations for Chairman of the Fillmore County Board of Equalization. Mueller nominated Cerny.

Moved by Galusha and seconded by Yates that the nominations cease and that a unanimous ballot be cast for Cerny as Chairman of the Fillmore County Board of Equalization. Upon roll call, the vote was as follows:

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

Nays: None

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

The County Clerk announced that Larry Cerny has been elected as Chairman of the Fillmore County Board of Equalization and turned the meeting over to the Chairman.

ELECTION OF VICE-CHAIRMAN

Chairman Cerny called for nominations for Vice-Chairman of the Fillmore County Board of Equalization. Yates nominated Noel.

Moved by Galusha and seconded by Mueller that nominations cease and that a unanimous ballot be cast for Noel as Vice-Chairman of the Fillmore County Board of Equalization. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared that Merle Noel would be Vice-Chairman of the Fillmore County Board of Equalization.

ADJOURNMENT

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

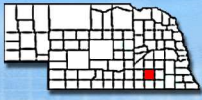
Ayes: Capek, Yates, Neiman, Noel, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE February 11, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 11, 2014, 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 9:14 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the January 7, 2014 meeting approved as presented.

PERMISSIVE EXEMPTION HEARING

Opened public hearing for permissive exemption application at 9:06 a.m. as advertised.

Neiman moved and Capek seconded the motion to close the public hearing at 9:13 a.m. as no one appeared to testify for or against the permissive exemption. 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.

PERMISSIVE EXEMPTION FOR PIONEER MANOR

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

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

Nays: Noel

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Capek moved and Yates seconded the motion to adjourn until 9:00 a.m., March 11, 2014. Upon roll call, the vote was as follows:

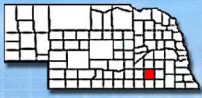
Ayes: Galusha, Capek, Yates, Neiman, Noel, Cerny, and Mueller

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE April 8, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m. on April 8, 2014, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Cerny, 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 9:21 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the February 11, 2014 Board Equalization meeting were approved as presented.

2014 COUNTY ABSTRACT

County Assessor, Lynn Mussman informed the Board that she filed the 2014 County Abstract of Assessment for Real Property showing a valuation of \$1,939,446,923.00 with a growth of \$12,647,955.00 from previous year.

OVER/UNDER VALUED PROPERTY

After discussion, Mueller moved and Noel seconded the motion to approve the over/under valued property as presented by the County Assessor, Lynn Mussman. 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.

TAX CORRECTION

After discussion, Capek moved and Yates seconded the motion to approve Tax Correction #12-04 as presented by Lynn Mussman, County Assessor. 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.

ADJOURNMENT

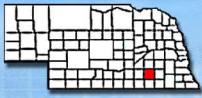
As there were no other business to come before the Board, Neiman moved and Mueller seconded the motion to adjourn the Board of Equalization meeting until 9:00 a.m., May 13, 2014. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 10, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 10, 2014, 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. Susan Johnson was present for the meeting

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:16 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the April 8, 2014 Board meeting were approved as presented.

UNDERVALUED/OVERVALUED/OMITTED PROPERTY

County Assessor, Lynn Mussman presented a listing of undervalued/overvalued/omitted property to the Board.

After discussion, Yates moved and Capek seconded the motion to approve the undervalued/overvalued/omitted property as presented. 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 Motor Vehicle Tax Exemptions for Wells Camp Jefferson for a 2001 Trailer and Blue Valley Community Action for a 2010 Chrysler Town and Country van, a 2006 Chrysler Town and Country van, a 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 Exemptions for Wells Camp Jefferson for a 2001 Trailer and Blue Valley Community Action for a 2010 Chrysler Town and Country van, a 2006 Chrysler Town and Country van, a 2004 Chevrolet Venture van, and a 2002 Ford Econoline van. 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.

ADJOURN

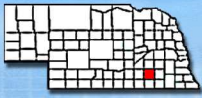
As there were no other items to come before the Board of Equalization, Neiman moved and Capek seconded the motion to adjourn until 9:00 a.m., July 7, 2014. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 24, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 24, 2014, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Neiman and Noel. Mueller was absent until 9:05 a.m. The County Clerk was present to record the minutes of the meeting. Susan Johnson was present for 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 of the June 10, 2014 Board meeting were approved as presented.

UNDERVALUED/OVERVALUED/OMITTED PROPERTY

County Assessor, Lynn Mussman presented a listing of undervalued/overvalued/omitted property to the Board.

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

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

The Chairman declared the motion carried.

DEFICIT APPROPRIATION

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

RESOLUTION 2014 - 15

WHEREAS, all of the funds in the 2013-2014 budget for the County Clerk 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 2013-2014 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 \$7,000.00 be appropriated to the County Clerk budget from the unused funds in the Elections account of the General Fund Budget for 2013-2014 of said county.

Upon roll call, the vote was as follows:

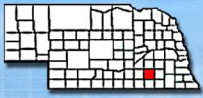
Ayes: Yates, Neiman, Noel, Cerny, Mueller, Galusha, and Capek
Nays: None

The Chairman declared the resolution adopted.

ADJOURN

As there were no other items to come before the Board of Equalization, Capek moved and Yates seconded the motion to adjourn until 9:00 a.m., July 8, 2014. Upon roll call, the vote was as follows:

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



Fillmore Board of Equalization Minutes

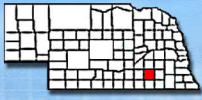


BOE June 24, 2014

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE July 8, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 8, 2014, 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 Deputy County Assessor, Melissa Houchin, Jerry Knoche, and Susan Johnson 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 10:26 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the June 24, 2014 meeting approved as presented.

ANNUAL PROTESTS

The Deputy 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.

Curtis Cellar, David Vavra, and Gerald Slezak were sworn in as they appeared to protest valuations.

Action on all protests filed during the annual Board of Equalization session will be discussed again at the July 22, 2014 meeting.

OVER AND UNDERVALUED PROPERTY

After discussion, Mueller moved and Noel seconded the motion to approve the over and undervalued property as presented by the Deputy 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.

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., July 22, 2014. Upon roll call, the vote was as follows:

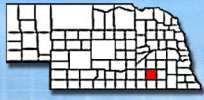
Ayes: Yates, Neiman, Noel, Cerny, Mueller, Galusha, and Capek

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE July 22, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 22, 2014, 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, Lynn Mussman, Jerry Knoche, and Susan Johnson 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 9:20 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the July 8, 2014 meeting approved as presented.

ANNUAL PROTESTS

All taxpayers filing protests were given the opportunity to speak at the July 8, 2014 Board of Equalization meeting.

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
2014-01	300031528	SW ¼ of the SE ¼, Section 28-7-4	Land	-\$4,570.00
2014-02	300031535	SE ¼ of the SE ¼, Section 28-7-4	Land	No Change
2014-03	300031696	E ½ of the NE ¼, Section 33-7-4	Land	No Change
2014-04	300031766	NW ¼, Section 34-7-4	Land	No Change
2014-05	300037681	W ½ of the NE ¼ and the E ½ of the NW ¼ of the 33-7-1, less RR ROW	Land	No Change
2014-06	300015778	Lots 19-20, Block 2, Original town, Milligan	Improvements	No Change

After discussion, Yates moved and Capek seconded the motion to change the grass value to waste with a reduction of \$4,570.00 on protest #2014-01 – Helen Cellar. 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

After discussion, Neiman moved and Mueller seconded the motion of no change on protest #2014-02, 2014-03, and 2014-04 – Helen Cellar. 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.

Yates moved and Neiman seconded the motion of no change on protest 2014-05 – Gerald Slezak. Upon roll call, the vote was as follows:

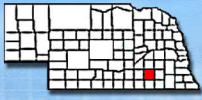
Ayes: Cerny, Mueller, Galusha, Yates, Neiman, and Noel

Nays: Capek

The Chairman declared the motion carried.

After discussion, Mueller moved and Yates seconded the motion of no change on protest 2014-06 – Touch Someone Enterprise Investments, LLC. Upon roll call, the vote was as follows:

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



Fillmore Board of Equalization Minutes



BOE July 22, 2014

Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED PROPERTY

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

Nays: Mueller

The Chairman declared the motion carried.

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., August 12, 2014. Upon roll call, the vote was as follows:

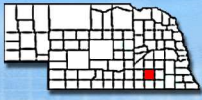
Ayes: Cerny, Mueller, Galusha, Capek, Yates, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 12, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 12, 2014, 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. Susan Johnson was present for 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 from the July 22, 2014 meeting approved as presented.

CEMETERY PROPERTY REVIEW

County Assessor, Lynn Mussman presented a listing of all the cemetery property ownership and use within the County per Statute §77-202.10.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Mueller moved and Noel seconded the motion to adjourn until 9:00 a.m., August 26, 2014. Upon roll call, the vote was as follows:

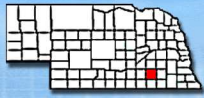
Ayes: Noel, Cerny, Mueller, Galusha, Capek, Yates, and Neiman

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 26, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 26, 2014 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. Susan Johnson was present for the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:16 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny approved the minutes of the August 12, 2014 Board of Equalization meeting.

2014 VALUATION

After discussion, Yates moved and Neiman seconded the motion to approve the 2014 Certification of Valuation at \$2,127,970,879.00 as certified by the 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.

AGRICULTURAL SOCIETY LEVY

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

RESOLUTION 2014 - 18

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2014:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$93,663.00	0.004402	0.004402

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

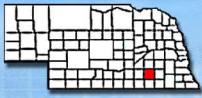
HISTORICAL SOCIETY LEVY

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

RESOLUTION 2014 - 19

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2014:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Historical Society	\$10,907.00	0.000513	0.000513



Fillmore Board of Equalization Minutes



BOE August 26, 2014

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

FIRE DISTRICTS LEVY

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

RESOLUTION 2014 - 20

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2014:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Exeter Fire District	\$23,997.00	0.009378	0.012499
Fairmont Fire District	\$40,461.00	0.003023	0.012499
Geneva Fire District	\$21,750.00	0.005361	0.012499
Grafton Fire District	\$21,665.00	0.010405	0.012499
Milligan Fire District	\$24,392.00	0.012499	0.012499
Ohiowa Fire District	\$22,082.00	0.012126	0.012499
Shickley Fire District	\$36,235.00	0.010088	0.012499

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.

TOWNSHIP LEVIES

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

RESOLUTION 2014 - 21

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2014:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Belle Prairie Township	\$ 9,343.00	0.008135	0.010306
Bennett Township	\$11,576.00	0.009771	0.010306
Chelsea Township	\$11,180.00	0.008294	0.010306
Exeter-Fairmont Township	\$16,130.00	0.005549	0.010306
Franklin Township	\$ 3,290.00	0.003922	0.010306
Glengary Township	\$ 5,144.00	0.005071	0.010306
Grafton Township	\$18,025.00	0.015679	0.010306
Hamilton Township	\$11,041.00	0.008113	0.010306
Liberty Township	\$11,530.00	0.010306	0.010306
Madison Township	\$ 8,451.00	0.005837	0.010306
Momence Township	\$ 5,843.00	0.005247	0.010306
Stanton Township	\$10,846.00	0.006960	0.010306
West Blue Township	\$24,566.00	0.013878	0.010306



Fillmore Board of Equalization Minutes



BOE August 26, 2014

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Noel moved and Neiman seconded the motion to adjourn until 9:00 a.m., September 9, 2014. 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 September 9, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., September 9, 2014 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 9:02 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny approved the minutes of the August 26, 2014 Board of Equalization meeting.

TAX CORRECTION

After discussion, Noel moved and Yates seconded the motion to approve the tax correction #01-13 as presented by the County Assessor, Lynn Mussman. 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 Capek seconded the motion to adjourn until 9:00 a.m., September 23, 2014. Upon roll call, the vote was as follows:

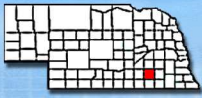
Ayes: Capek, Yates, Neiman, Noel, Cerny, Mueller, and Galusha

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 14, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 14, 2014, in the Courthouse Boardroom in Geneva, Nebraska with Vice Chairman Noel presiding. Members present were Capek, Yates, Galusha, Mueller, Neiman and Noel. Cerny was absent until 9:04 a.m. The County Clerk was present to record the minutes of the meeting. Susan Johnson was present for 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

Vice Chairman of the Board, Noel declared the minutes of the September 9, 2014 Board meeting were approved as presented.

ADOPT LEVIES

Mueller moved and Noel 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 2014 – 2015

County General	0.165976
Hospital Operating Fund	0.004746
Courthouse Bond Fund	0.006470
Road Bond Fund	0.006087
Ethanol Road Bond Fund	0.002070
Ag Society Building Fund	0.000533
TOTAL COUNTY LEVY	0.185882

Fillmore County Agricultural Society – General	0.003502
Sinking Fund	0.000875
TOTAL	0.004377

Fillmore County Historical Society	0.000508
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SCHOOL DISTRICTS

Exeter-Milligan School Dist. #1 – General Fund	0.625714
Special Building Fund	0.139551
TOTAL	0.765265

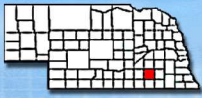
Exeter-Milligan Facilities Joint Public Agency – Bond Fund	0.000000
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Fillmore Central School Dist. #25 – General Fund	0.590000
Special Building Fund	0.060000
Qualified Capital Purposes	0.010000
TOTAL	0.660000

Shickley School Dist. #54 – General Fund	0.487717
Special Building Fund	0.076730
TOTAL	0.564447

TOWNSHIPS

Exeter/Fairmont	0.005523
West Blue	0.010302
Grafton	0.010306
Bennett	0.009770



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Madison	0.005835
Liberty	0.010275
Glengary	0.005046
Chelsea	0.008263
Stanton	0.006944
Momence	0.005235
Hamilton	0.008158
Belle Prairie	0.008207
Franklin	0.008744

FIRE DISTRICTS

Exeter – General Fund	0.009350
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Fairmont – General Fund	0.008101
Bond	<u>0.011039</u>
TOTAL	0.019140

Grafton – General Fund	0.010366
Bond	<u>0.006540</u>
TOTAL	0.016906

Geneva – General Fund	0.005355
Milligan – General Fund	0.011846
Sinking Fund	<u>0.000652</u>
TOTAL	0.012498

Ohiowa – General Fund	0.010509
Sinking Fund	<u>0.001731</u>
TOTAL	0.012240

Shickley – General Fund	0.010125
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CITIES AND VILLAGES

Exeter Village – General Fund	0.435766
Bond	<u>0.199879</u>
TOTAL	0.635645

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

Grafton Village – General Fund	0.449955
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Geneva City – General Fund	0.057511
Bond	<u>0.392489</u>
TOTAL	0.450000

Milligan Village – General Fund	0.383543
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Shickley Village – General Fund	0.450000
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Strang Village – General Fund	0.380912
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Ohiowa Village – General Fund	0.449972
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Upon roll call, the vote was as follows:



Fillmore Board of Equalization Minutes



BOE October 14, 2014

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

The Chairman declared the motion carried.

ADJOURNMENT

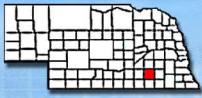
As there were no other items to come before the Board of Equalization, Yates moved and Capek seconded the motion to adjourn until 9:00 a.m., October 28, 2014. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 28, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 28, 2014, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Galusha, Mueller, Neiman and Noel. Yates was absent. The County Clerk was present to record the minutes of the meeting. Susan Johnson was present for 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 October 14, 2014 Board meeting were approved as presented.

ADOPT LEVIES

Mueller moved and Neiman 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	0.607807
	Qualified Capital Purposes	0.011305
	Special Building	<u>0.056309</u>
	TOTAL	0.675421
Davenport/Bruning Unified Dist. #47	General Fund	0.476802
	Special Building	<u>0.040000</u>
	TOTAL	0.516802
Friend School Dist. #68	General Fund	0.840170
	Bond	0.144344
	Special Building	<u>0.102849</u>
	TOTAL	1.087363
McCool Jct. School Dist. #83	General Fund	0.709832
	Bond	0.017746
	Special Building	<u>0.048398</u>
	TOTAL	0.775976
Bruning/Davenport Unified Dist. #94	General Fund	0.476802
	Special Building	<u>0.040000</u>
	TOTAL	0.516802
Heartland School Dist. #96	General Fund	0.593916
	Special Building	0.005388
	Qualified Capital Purposes	<u>0.027965</u>
	TOTAL	0.627269
Meridian School Dist. #303	General Fund	0.551499
	Bond	0.017686
	Special Building	0.139286
	Qualified Capital Purposes	<u>0.051946</u>
	TOTAL	0.760417



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BOE October 28, 2014

Fire Districts:

Bruning Fire District	General Fund	0.008025
	Sinking Fund	<u>0.006027</u>
	TOTAL	0.014052
Sutton Fire District	General Fund	0.013601

Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.028333
Little Blue NRD	General Fund	0.022885
ESU #5	General Fund	0.015000
	Bond Fund	<u>0.001175</u>
	TOTAL	0.016175
ESU #6	General Fund	0.015000
ESU #9	General Fund	0.015000
Southeast Community College	General Fund	0.049800
	Qualified Capital Purposes	<u>0.010000</u>
	TOTAL	0.059800

Upon roll call, the vote was as follows:

Ayes: Neiman, 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, Neiman moved and Noel seconded the motion to adjourn until 9:00 a.m., November 10, 2014. Upon roll call, the vote was as follows:

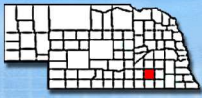
Ayes: Neiman, Noel, Cerny, Mueller, Galusha, and Capek

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE November 10, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 10, 2014, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, and Noel. Neiman was absent. The County Clerk was present to record the minutes of the meeting. Melissa Houchin was present for the meeting for fulfill her Odegeo Leadership requirements.

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 9:03 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the October 28, 2014 Board meeting were approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

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

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

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

Nays: None

The Chairman declared the motion carried.

ADJOURN

As there were no other items to come before the Board of Equalization, Mueller moved and Noel seconded the motion to adjourn until 9:00 a.m., December 9, 2014. Upon roll call, the vote was as follows:

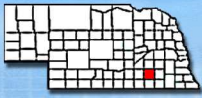
Ayes: Cerny, Mueller, Galusha, Capek, Yates, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE November 25, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 25, 2014, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Capek, Yates, Galusha, Mueller, and Noel. Neiman was absent. The County Clerk was present to record the minutes of the meeting. Susan Johnson was present for 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 of the November 10, 2014 Board meeting were approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman presented tax correction #01-14 for Manor of Geneva.

After discussion, Noel moved and Mueller seconded the motion to approve tax correction #01-14. 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.

ADJOURN

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., January 13, 2015. Upon roll call, the vote was as follows:

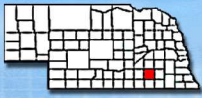
Ayes: Cerny, Mueller, Galusha, Capek, Yates, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE December 23, 2014

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 23, 2014, 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. Susan Johnson was present for 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 of the November 25, 2014 Board of Equalization meeting were approved as presented.

TAX CORRECTION

After discussion, Yates moved and Neiman seconded the motion to approve Tax Correction #14-02 as presented by Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Barbara Trapp presented Motor Vehicle Tax Exemptions for Grafton Holy Cross Cemetery for a 1996 two wheel utility trailer.

After discussion, Mueller moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemptions for Grafton Holy Cross Cemetery for a 1996 two wheel utility trailer. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

ADJOURN SINE DIE

As there were no other items to come before the Board of Equalization, Yates moved and Mueller seconded the motion to adjourn until 9:30 a.m., on January 8, 2015. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

Attest

Chairman