

Fillmore Board of Equalization Minutes



BOE January 5, 2016

Board of Equalization 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 5, 2016, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Noel, Capek, Galusha, Cerny, Mueller, Neiman, and Johnson. 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 9:14 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 2016. Nelson called for nominations for Chairman of the Fillmore County Board of Equalization. Johnson nominated Neiman, Capek nominated Noel, and Noel nominated Cerny. Election was conducted by paper ballot, vote was Cerny five (5), Neiman one (1), and Noel one (1).

Noel moved and Neiman seconded the motion that Cerny be elected as Chairman of the Fillmore County Board of Equalization. Upon roll call, the vote was as follows:

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

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. Johnson nominated Neiman, seconded by Galusha and Capek nominated Noel, seconded by Mueller. Election was conducted by paper ballot, vote was Neiman four (4) and Noel three (3).

Mueller moved and Johnson seconded the motion that Neiman be elected as Vice-Chairman of the Fillmore County Board of Equalization. Upon roll call, the vote was as follows:

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

The Chairman declared that Jeff Neiman would be Vice-Chairman of the Fillmore County Board of Equalization.

ADJOURNMENT

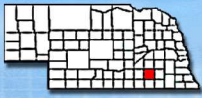
As there were no other items remaining on the agenda for the reorganization meeting, moved by Mueller and seconded by Noel to adjourn the reorganization portion of the Board of Equalization meeting. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE January 12, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., January 12, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by posting. 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 November 24, 2015 meeting and the January 5, 2016 reorganization meeting were approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Barbara Trapp presented Motor Vehicle Tax Exemptions for Grafton Holy Cross Cemetery for a 1996 2 wheel utility trailer.

Johnson moved and Galusha seconded the motion to approve the Motor Vehicle Tax Exemptions for Grafton Holy Cross Cemetery for a 1996 2 wheel utility trailer. Upon roll call, the vote was as follows:

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

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 Noel seconded the motion to adjourn until 9:00 a.m., February 9, 2016. Upon roll call, the vote was as follows:

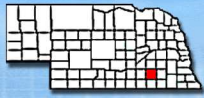
Ayes: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE February 9, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 9, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting. Judy Glassburner 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 9:13 a.m.

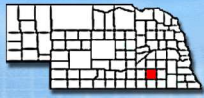
MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the January 5, 2016 meeting approved as presented.

PERMISSIVE EXEMPTION HEARING

Opened public hearing for permissive exemption applications at 9:00 a.m. as advertised. The following permits were submitted:

American Legion Franklin Post #193	Lots 10, 11, 12, Except W 25' of Lot 12, Block 14, Original town Ohioa	Full Approval
American Legion HSSK Post #240	Lots 10 – 11, Block 9, Original town Milligan	Full Approval
American Legion LT Earl Forbes Post #21	W 104' Lots 592-594, Except E 25.5' of W 61.6 & Except S 6' Lot 594, Original town Fairmont	Approval of a Portion
American Legion Post #218	Lots 407-409, Original town Exeter	Full Approval
VFW Samuel J. Marsh Post #7102	Lots 1 – 2 & N 2' Lot 3, Spears Subdivision Lots 103-104 and 102, Block 7, Original town Geneva	Approval of a Portion
Blue Valley Community Action	Grandview Addition Lots 1-3, Except N 80' Lots 4-5 & S ½ Vac. Alley, Block 15, Geneva	Full Approval
Camp Sloan, Inc.	Part of the SW ¼, Section 20-7-2, Madison Township	Full Approval
Evangelical Free Church of Geneva	Lots 6-8 (144' x 184' unplatted) & Lots 9-13, Block 10, Grandview Addition, Geneva	Full Approval
Fairmont Community Church	Lots 499-501, Original town Fairmont	Full Approval
Fillmore County Historical Society	Lots 458 & 459 & 591, Original town Fairmont	Full Approval
First Congregational United Church of Christ	Lots 479-480, Original town Exeter	Full Approval
First Congregational United Church of Christ	Lots 33 – 34, Block 2, Original town Geneva	Full Approval
Free German Reformed Salem Church & Cemetery	Part of SW ¼ SW ¼, Section 7-8-4, Grafton Township	Full Approval
Geneva Assembly of God	W SW Outlot 9, Except N 72', Original town Geneva and Lots 13 – 20 & additions & exclusions, Grandview Addition, Block 27, Geneva	Full Approval
Geneva Temple Craft Association, Inc.	Lots 1-5, Block 25, Grandview Addition, Geneva	Full Approval
Geneva United Methodist Church	E ½ of Lot 36 & all of Lot 37, Block 2, Original town and Lots 38-40 incl, Block 2, Original town Geneva	Full Approval
Grace Evangelical Lutheran Church	Grandview Addition Lots 7-26, Block 26 and Lots 14-16 except S 72' Block 10, Grandview Addition, Geneva	Full Approval
Grace Lutheran Evangelical Church & Cemetery	Part SE ¼, Section 19-5-1, Franklin Township	Full Approval
Manor of Geneva	Tract in SW ¼, Section 31-7-2, Madison Township (Chapel area only 730 square feet of assisted living portion)	Approval of a Portion



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Milligan Auditorium	Lots 1-3, Block 9, Original town Milligan	Approval of a Portion
Prince of Peace Lutheran Church and Parsonage	Lots 3-6, Block 1 Skylark Addition, Geneva	Full Approval
Salem Mennonite Church & Parsonage	Lot 1, Block 3, Swartzendruber Addition, Shickley and 20 Rods in the SE SE of Section 17-5-3, Hamilton Township	Full Approval
Shickley United Methodist Church	Lot 5 and Lot 6, Block 3, Swartzendruber Addition, Shickley	Full Approval
St. Helena's Catholic Church & Cemetery	Lots 270-273, Original town Grafton, south side of Grafton Cemetery 2 ½ acres in SE ¼, Section 36-8-4, Grafton Township, and Cemetery in the NE NW 29-8-2, Fairmont Township	Full Approval
St. John's Evangelical Lutheran Church & Cemetery	Lots 1-2 & N 17' Lot 3, Block 4, First Addition Ohioa, part NE ¼, Section 9-5-1, Franklin Township, part NE NE 16-5-1, Franklin Township and Lots 11-12, Block 4, First Addition Ohioa	Full Approval
St. Joseph's Catholic Church & Cemetery	Smith & Sloss First Addition Lots 49-50, N ½ Lots 51-52, Lots 53 & W 26' Lot 54, Lots 121-128, Geneva, part of SW NW 1-6-3, Stanton Township, and Smith & Sloss First Addition Lots 137-138, except E 12', Geneva	Full Approval
St. Mary's Catholic Church & Cemetery Shickley	Lot 1 & Lot 2, Block 1, Swartzendruber Addition, Shickley & part of SE ¼, Section 14-6-4, Momence Township	Full Approval
St. Stephen's Catholic Church	Lots 34-45, Original town Exeter	Full Approval
St. Wenceslaus Catholic Church of Milligan	Lots 12-18, Block 2, Original town Milligan	Full Approval
Trinity Evangelical Lutheran Church	Lots 94-98, Tatro's First Addition & W 159' of N ½ Grafton Park Addition, Grafton	Full Approval
United Methodist Church (ME Church Trustee)	Lots 1-3, Block 8, Original town Milligan	Full Approval
United Methodist Church & Adrian Edgar Rec. Ar	Lots 319-322, Original town Exeter and Lots 359-361 and parts of Lots 362 & 367, and Lots 368-370, Exeter	Full Approval
Zion German Lutheran Church	Lot 6 except N 10' all Lots 7-8, Lots 9-11 except W 130', Block 12, First Addition Shickley and part SE SE Section 24-6-4, Momence Township	Full Approval

PERMISSIVE EXEMPTIONS

Noel moved and Mueller seconded the motion to approve the permissive exemptions as presented by the County Assessor and retained in the Clerk's office. Upon roll call, the vote was as follows:

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

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 Mueller seconded the motion to adjourn until 9:00 a.m., March 8, 2016. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.



Fillmore Board of Equalization Minutes



BOE February 9, 2016

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE March 22, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., March 22, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting. Judy Glassburner 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 9:09 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the February 9, 2016 meeting approved as presented.

TAX CORRECTIONS

Capek moved and Noel seconded the motion to approve tax corrections #14-02, #15-02 and #15-03 as presented by Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

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

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 Mueller seconded the motion to adjourn until 9:00 a.m., April 12, 2016. Upon roll call, the vote was as follows:

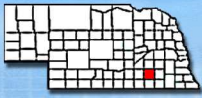
Ayes: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE April 12, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 12, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting. Judy Glassburner 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the March 22, 2016 meeting approved as presented.

PUBLIC TAX SALE

County Treasurer, Barbara Trapp presented the public tax sale listing to the Board for review. Barb also gave the Board an overview of what her process is for the public tax sale.

ADJOURNMENT

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., May 9, 2016. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE May 9, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 9, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting. Judy Glassburner 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the April 12, 2016 meeting approved as presented.

TAX CORRECTIONS

After discussion, Johnson moved and Mueller seconded the motion to approve tax correction #15-04 and #14-05 as presented by the County Assessor, Lynn Mussman. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ADJOURNMENT

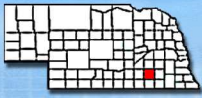
As there were no other items to come before the Board of Equalization, Neiman moved and Capek seconded the motion to adjourn until 9:00 a.m., June 14, 2016. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 14, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 14, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. 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 of the May 10, 2016 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, Mueller 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, Cerny, Galusha, Johnson, Mueller, 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.

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

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

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION HEARING

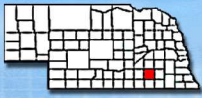
County Treasurer, Barbara Trapp presented Motor Vehicle Tax Exemptions for Blue Valley Community Action for a 2014 Dodge Caravan, 2010 Chrysler Town and Country van, a 2006 Chrysler Town and Country van, a 2004 Chevrolet Venture van, and a 2002 Ford Econoline van.

After discussion, Neiman moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemptions for Wells Camp Jefferson for a 2014 Dodge Caravan, 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: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel
Nays: None

The Chairman declared the motion carried.

ADJOURN



Fillmore Board of Equalization Minutes



BOE June 14, 2016

As there were no other items to come before the Board of Equalization, Johnson moved and Mueller seconded the motion to adjourn until 9:00 a.m., July 12, 2016. Upon roll call, the vote was as follows:

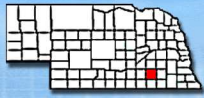
Ayes: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE July 12, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 12, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting. The County Assessor, Lynn Mussman and Jerry Knoche, appraiser 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 9:51 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the June 14, 2016 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.

ANNUAL PROTESTS

All taxpayers filing protests were given the opportunity to attend and speak at the meeting. As no taxpayers appeared before the Board, Chairman Cerny read each protest into the record.

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
2016-01	300033082	NE ¼, East of RR ROW and less Hwy ROW, Section 24-7-3	Land	No Change
2016-02	300037681	W ½ of the NE ¼ and the E ½ of the NW ¼, less RR ROW, Section 33-7-1	Land	No Change
2016-03	300022400	Tract beginning 66' W and 80' N of the NW Corner, Block 13, Grandview Addition, Geneva	Improvements	No Change
2016-04	300022470	Tract beginning 80' W of the SW corner, Block 26, Grandview Addition, Geneva	Improvements	No Change
2016-05	300005432	Lot 768 & N 1/3 of Low 769, Original Town, Fairmont	Improvements	No Change

After discussion, Neiman moved and Galusha seconded the motion to accept the Assessor's recommendation of no change on protest 2016-01 – Carol Rosenquist, Catherine Hagge, DeAnne Riddle, and Michael Sloan. Upon roll call, the vote was as follows:

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

Nays: None

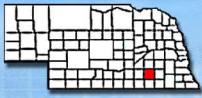
The Chairman declared the motion carried.

After discussion, Mueller moved and Neiman seconded the motion of no change after the Assessor's adjustment in the valuation to \$652,855.00 after review of FSA maps on protest 2016-02 – Gerald Slezak. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.



Fillmore Board of Equalization Minutes



BOE July 12, 2016

After discussion, Johnson moved and Mueller seconded the motion to accept the Assessor's recommendation of no change as there was no supporting documentation filed on protest 2016-03 – Geneva Manor (Blaine Porter – Property Valuation Services). Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Neiman moved and Johnson seconded the motion to accept the Assessor's recommendation of no change as there was no supporting documentation filed on protest 2016-04 – Geneva Manor (Blaine Porter – Property Valuation Services). Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

After discussion, Johnson moved and Neiman seconded the motion to accept the Assessor's recommendation of no change on protest 2016-05 – Don & Jessie Marget. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

THREE YEAR PLAN OF ASSESSMENT

County Assessor, Lynn Mussman presented the three (3) year Plan of Assessment to the Board.

OVER AND UNDERVALUED/OMITTED PROPERTY

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

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

The Chairman declared the motion carried.

ADJOURNMENT

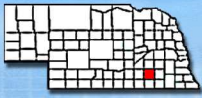
As there were no other items to come before the Board of Equalization, Neiman moved and Johnson seconded the motion to adjourn until 9:00 a.m., August 9, 2016. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 9, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 9, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. The County Clerk was present to record the minutes of the meeting. Nancy Jo Galusha, Jeanne Herman, and Bill Burgess were 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 9:19 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the July 12, 2016 meeting approved as presented.

WRITTEN COMPLAINT REGARDING NOTICE OF REJECTION OF HOMESTEAD EXEMPTION

William Schneider requested a hearing with the County Board of Equalization to discuss the rejection notice of Homestead Exemption for Ellen Schneider for Lots 3 and 4, Austin Knowlers 1st Addition to the City of Geneva. William informed the Board of the reasons that he should still be exempt from property taxes as he is the beneficiary of the property. Lynn Mussman, County Assessor informed the Board that she follows Nebraska State Statute 77-3502 and 77-3503 in that the owner must occupy the residence from January 1st through August 15th of each year to qualify for the homestead exemption. Due to Ellen's passing in April the owner/occupant did not fill the requirements.

MOTION REGARDING REJECTION OF HOMESTEAD EXEMPTION FOR ELLEN SCHNEIDER

After discussion, Neiman moved and Noel seconded the motion to deny the request for the Homestead Exemption for Ellen Schneider for Lots 3 and 4, Austin Knowlers 1st Addition to the City of Geneva due to Nebraska State Statute guidelines. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

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. A listing will be published the Nebraska Signal during the month of September.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Mueller moved and Johnson seconded the motion to adjourn until 9:00 a.m., August 23, 2016. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 23, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 23, 2016 in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. 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, Cerny approved the minutes of the August 9, 2016 Board of Equalization meeting.

2016 VALUATION

County Assessor, Lynn Mussman submitted the 2015 Certification of Valuation at \$2,546,865,885.00.

HISTORICAL SOCIETY LEVY

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

RESOLUTION 2016 – 16

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2016:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Historical Society	\$11,591.00	0.000455	0.000455

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

AGRICULTURAL SOCIETY LEVY

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

RESOLUTION 2016 - 17

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2016:

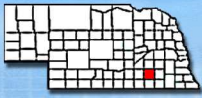
	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$100,269.00	0.003937	0.003937

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.



Fillmore Board of Equalization Minutes



BOE August 23, 2016

FIRE DISTRICTS LEVY

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

RESOLUTION 2016 - 18

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2016:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Exeter Fire District	\$25,650.00	0.008200	0.010884
Fairmont Fire District	\$38,313.00	0.002669	0.010884
Geneva Fire District	\$23,284.00	0.004713	0.010884
Grafton Fire District	\$23,158.00	0.002039	0.010884
Milligan Fire District	\$25,000.00	0.010709	0.010884
Ohiova Fire District	\$23,910.00	0.010884	0.010884
Shickley Fire District	\$38,786.00	0.008903	0.010884

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the resolution adopted.

TOWNSHIP LEVIES

Johnson moved and Neiman seconded the following resolution:

RESOLUTION 2016 - 19

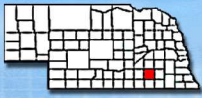
Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2016:

	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	0.006713	0.017406
Bennett Township	\$12,401.00	0.008529	0.017406
Bryant Township	\$15,000.00	0.008419	0.017406
Chelsea Township	\$11,951.00	0.007357	0.017406
Exeter-Fairmont Township	\$17,243.00	0.005452	0.017406
Franklin Township	\$ 3,525.00	0.003450	0.017406
Geneva Township	\$20,000.00	0.009163	0.017406
Glengary Township	\$ 5,484.00	0.004556	0.017406
Grafton Township	\$19,097.00	0.013463	0.017406
Hamilton Township	\$11,295.00	0.006902	0.017406
Liberty Township	\$12,078.00	0.008826	0.017406
Madison Township	\$ 9,440.00	0.005407	0.017406
Momence Township	\$ 6,123.00	0.004470	0.017406
Stanton Township	\$11,591.00	0.006251	0.017406
West Blue Township	\$26,316.00	0.017406	0.017406

Upon roll call, the vote was as follows:

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

Nays: None



Fillmore Board of Equalization Minutes



BOE August 23, 2016

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Neiman moved and Mueller seconded the motion to adjourn until 9:00 a.m., September 13, 2016. Upon roll call, the vote was as follows:

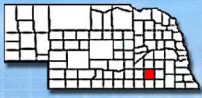
Ayes: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE September 27, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., September 27, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. 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 from the August 23, 2016 meeting approved as presented.

DENIED HOMESTEAD EXEMPTION

After discussion, Noel moved and Mueller seconded the motion to deny the Homestead Exemption per the Department of Revenue for Lots 94, 95, and 96 Gilberts First Addition, Exeter, NE for 2014 taxes based on 2013 income. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ADJOURNMENT

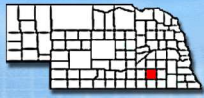
As there were no other items to come before the Board of Equalization, Mueller moved and Capek seconded the motion to adjourn until 9:00 a.m., October 11, 2016. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 11, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 11, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. 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, Cerny declared the minutes of the September 27, 2016 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:

LEVIES FOR FILLMORE COUNTY FOR 2016 – 2017

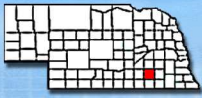
County General	0.155230
Hospital Operating Fund	0.003965
Courthouse Bond Fund	0.001760
Road Bond Fund	0.001048
Ag Society Building Fund	0.003212
TOTAL COUNTY LEVY	0.165215
Fillmore County Agricultural Society – General	0.003153
Sinking Fund	0.000783
TOTAL	0.003936
Fillmore County Historical Society	0.000455

SCHOOL DISTRICTS

Exeter-Milligan School Dist. #1 – General Fund	0.546480
Special Building Fund	0.084434
TOTAL	0.630914
Exeter-Milligan Facilities Joint Public Agency – General Fund	0.000000
Bond Fund	0.055456
TOTAL	0.055456
Fillmore Central School Dist. #25 – General Fund	0.535000
Special Building Fund	0.060000
Qualified Capital Purposes	0.000000
TOTAL	0.595000
Shickley School Dist. #54 – General Fund	0.502233
Special Building Fund	0.049205
Qualified Capital Purposes	0.045136
TOTAL	0.596574

TOWNSHIPS

Exeter/Fairmont	0.004418
West Blue	0.013493
Grafton	0.013463



Fillmore Board of Equalization Minutes



BOE October 11, 2016

Bennett	0.008531
Geneva	0.009163
Madison	0.005407
Liberty	0.008826
Glengary	0.004556
Chelsea	0.007353
Stanton	0.006251
Momence	0.004470
Bryant	0.008419
Hamilton	0.006902
Belle Prairie	0.006713
Franklin	0.007338

FIRE DISTRICTS

Exeter – General Fund	0.008200
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Fairmont – General Fund	0.007065
Bond	<u>0.008615</u>

TOTAL	0.015680
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Grafton – General Fund	0.009049
Bond	<u>0.007014</u>

TOTAL	0.016063
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Geneva – General Fund	0.004713
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Milligan – General Fund	0.010150
Sinking Fund	<u>0.000559</u>

TOTAL	0.010709
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Ohiowa – General Fund	0.009362
Sinking Fund	<u>0.001523</u>

TOTAL	0.010885
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Shickley – General Fund	0.008903
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CITIES AND VILLAGES

Exeter Village – General Fund	0.435766
Bond	<u>0.171765</u>

TOTAL	0.607531
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Fairmont Village – General Fund	0.450000
Bond	<u>0.400000</u>

TOTAL	0.850000
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Grafton Village – General Fund	0.449986
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Geneva City – General Fund	0.111955
Bond	<u>0.467175</u>

TOTAL	0.579130
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Milligan Village – General Fund	0.383543
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Shickley Village – General Fund	0.450000
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Strang Village – General Fund	0.318510
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Ohiowa Village – General Fund	0.449997
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Fillmore Board of Equalization Minutes



BOE October 11, 2016

Upon roll call, the vote was as follows:

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

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 Johnson seconded the motion to adjourn until 9:00 a.m., October 25, 2016. Upon roll call, the vote was as follows:

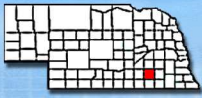
Ayes: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 25, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 25, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Galusha, Mueller, Neiman, and Johnson. 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 9:08 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes of the October 11, 2016 Board meeting were approved as presented.

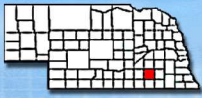
ADOPT LEVIES

Neiman moved and Mueller seconded the motion to correct Exeter/Milligan JPA levy and 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:

Exeter/Milligan JPA	Bond	0.055455
Sutton School Dist. #2	General Fund	0.556750
	Qualified Capital Purposes	0.009754
	Special Building	<u>0.006097</u>
	TOTAL	0.572601
Davenport/Bruning Unified Dist. #47	General Fund	0.388387
	Special Building	<u>0.050000</u>
	TOTAL	0.438387
Friend School Dist. #68	General Fund	0.803073
	Bond	0.095897
	Special Building	<u>0.027317</u>
	TOTAL	0.926287
McCool Jct. School Dist. #83	General Fund	0.623260
	Bond	0.016998
	Special Building	<u>0.042495</u>
	TOTAL	0.682753
Bruning/Davenport Unified Dist. #94	General Fund	0.388387
	Special Building	<u>0.050000</u>
	TOTAL	0.438387
Heartland School Dist. #96	General Fund	0.466154
	Special Building	0.007693
	Qualified Capital Purposes	<u>0.000000</u>
	TOTAL	0.473847
Meridian School Dist. #303	General Fund	0.477114
	Bond	0.008781



Fillmore Board of Equalization Minutes



BOE October 25, 2016

Special Building	0.139838
Qualified Capital Purposes	<u>0.050489</u>
TOTAL	0.536384

Fire Districts:

Bruning Fire District	General Fund	0.005925
	Sinking Fund	<u>0.006457</u>
	TOTAL	0.012382

Sutton Fire District	General Fund	0.012575
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Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.024687
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Little Blue NRD	General Fund	0.017706
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ESU #5	General Fund	0.015000
	Bond Fund	<u>0.000789</u>
	TOTAL	0.015789

ESU #6	General Fund	0.015000
	Bond Fund	<u>0.000689</u>
	TOTAL	0.015689

ESU #9	General Fund	0.015000
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Southeast Community College	General Fund	0.064700
	Capital Improvements	0.010500
	ADA/Hazardous	<u>0.000000</u>
	TOTAL	0.075200

Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION HEARING

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

Noel moved and Neiman 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: Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

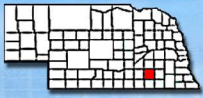
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Johnson moved and Mueller seconded the motion to adjourn until 9:00 a.m., November 7, 2016. Upon roll call, the vote was as follows:

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



Fillmore Board of Equalization Minutes



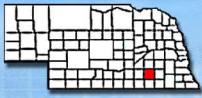
BOE October 25, 2016

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE November 22, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 22, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, Neiman, and Johnson. 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 October 25, 2016 meeting approved as presented.

TAX CORRECTIONS

Capek moved and Noel seconded the motion to approve tax corrections #16-01 and #16-02 as presented by Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

2016 CERTIFICATION OF TAXES TO BE COLLECTED

County Assessor, Lynn Mussman presented the 2016 Certification of Taxes to be \$24,419,796.18. She also informed that Board that she didn't believe that there will be an increase in Ag land valuation for next year as she was at the required 70%.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Neiman moved and Galusha seconded the motion to adjourn until 9:00 a.m., December 13, 2016. Upon roll call, the vote was as follows:

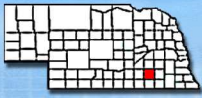
Ayes: Capek, Cerny, Galusha, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE December 13, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 13, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Mueller, Neiman, and Johnson. 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 9:14 a.m.

MINUTES APPROVED

Chairman of the Board, Cerny declared the minutes from the November 22, 2016 meeting approved as presented.

TAX CORRECTIONS

Johnson moved and Mueller seconded the motion to approve tax corrections #15-05, #16-03 and #16-04 as submitted by Lynn Mussman, County Assessor. Upon roll call, the vote was as follows:

Ayes: Capek, Cerny, Johnson, Mueller, 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 Grafton Holy Cross Cemetery for a 1996 2-wheel utility trailer.

After discussion, Capek moved and Neiman seconded the motion to approve the Motor Vehicle Tax Exemptions for Grafton Holy Cross Cemetery for a 1996 2-wheel utility trailer. Upon roll call, the vote was as follows:

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

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 Johnson seconded the motion to adjourn until 9:00 a.m., December 27, 2016. Upon roll call, the vote was as follows:

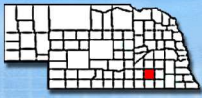
Ayes: Capek, Cerny, Johnson, Mueller, Neiman, and Noel

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE December 27, 2016

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 27, 2016, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Cerny presiding. Members present were Noel, Capek, Galusha, Mueller, and Neiman. Johnson 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, Cerny declared the minutes of the December 13, 2016 Board of Equalization meeting were approved as presented.

ADJOURN SINE DIE

As there were no other items to come before the Board of Equalization, Neiman moved and Capek seconded the motion to adjourn sine die until 9:30 a.m., on January 5, 2016. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

Attest

Chairman