

Fillmore Board of Equalization Minutes



BOE January 3, 2019

Board of Equalization Reorganization Meeting

The Fillmore County Board of Equalization convened to reorganize, as required by statute, in open and public session at 9:30 a.m. on January 3, 2019, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Noel, Sluka, Graham, Neiman, Harre, Cerny, and Lightwine. 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 reorganization meeting adjourned at 9:35 a.m.

NOMINATIONS OF CHAIRMAN

The first order of business was the election of a Chairman for the year 2019. County Clerk called for nominations for Chairman of the Fillmore County Board of Equalization. Cerny nominated Neiman and Graham seconded the nomination. With no other nominations, Noel moved and Cerny seconded that nominations cease.

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

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

ELECTION OF CHAIRMAN

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

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

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

NOMINATIONS FOR VICE CHAIRMAN

Chairman Neiman called for nominations for Vice Chairman of the Fillmore County Board of Equalization. Cerny nominated Noel and Graham seconded the nomination. With no other nominations, Sluka moved and Lightwine seconded that nominations cease.

Upon roll call, the vote was as follows:

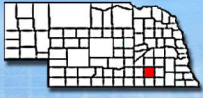
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

ELECTION OF VICE CHAIRMAN

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None



Fillmore Board of Equalization Minutes



BOE January 3, 2019

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 Sluka and seconded by Graham to adjourn the reorganization portion of the Board of Equalization meeting. Upon roll call, the vote was as follows:

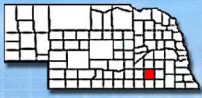
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE January 8, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., January 8, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:05 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the November 27, 2018 and January 3, 2019 meetings approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun presented Motor Vehicle Tax Exemptions for Blue Valley Community Action for a 2018 Dodge Grand Caravan SE and a 2019 Ford E450 Super Duty Cutaway.

After discussion, Sluka moved and Lightwine seconded the motion to approve the Motor Vehicle Tax Exemptions for Blue Valley Community Action for a 2018 Dodge Grand Caravan SE and a 2019 Ford E450 Super Duty Cutaway. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun presented Motor Vehicle Tax Exemptions for Grafton Holy Cross Cemetery for a 1996 utility trailer.

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., February 12, 2019. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE March 12, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., March 12, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Harre, Cerny, and Lightwine. Graham 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 9:04 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the January 8, 2019 meeting approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman presented tax correction #18-01 and #18-02 for taxes in advance.

Cerny moved and Noel seconded the motion to approve tax correction #18-01 and #18-02 as presented. Upon roll call, the vote was as follows:

Ayes: Cerny, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Lightwine seconded the motion to adjourn until 9:00 a.m., April 9, 2019. Upon roll call, the vote was as follows:

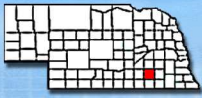
Ayes: Cerny, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE April 9, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 9, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. 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, Neiman declared the minutes from the March 12, 2019 meeting approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman presented tax correction #18-03 for taxes in advance.

Cerny moved and Noel seconded the motion to approve tax correction #18-03 as presented. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ABSTRACT COMPLETE

Lynn Mussman, County Assessor informed the Board that the abstract was complete and that the current valuation is \$2,248,525,225.00.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., April 23, 2019. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE April 23, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 23, 2017, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Cerny, and Lightwine. Harre was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:06 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the April 9, 2019 meeting approved as presented.

PUBLIC TAX SALE

County Treasurer, Darcy Nun submitted the public tax sale listing for the Board to review.

DISTRESS WARRANTS AND DELINQUENT TAXES

Darcy Nun, County Treasurer submitted a list of distress warrants and informed them that they had all been collected. She also submitted a delinquent tax summary.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Noel moved and Sluka seconded the motion to adjourn until 9:00 a.m., May 9, 2017. Upon roll call, the vote was as follows:

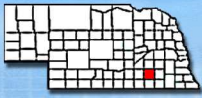
Ayes: Cerny, Graham, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE May 28, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 28, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:15 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the April 23, 2019 meeting approved as presented.

TAX CORRECTIONS

County Assessor, Lynn Mussman presented tax corrections for Black Hills Energy for centrally assessed property per the State of Nebraska.

After discussion, Noel moved and Graham seconded the motion to approve tax correction #13-09, #14-10, #13-11, #05-12, #04-13, #06-14, #06-15, #10-16, and #08-17 as presented by the County Assessor. Upon roll call, the vote was as follow:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED/OMITTED PROPERTY

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun presented Motor Vehicle Tax Exemptions for Blue Valley Community Action for a 2014 Dodge Caravan and 2010 Chrysler Town and Country van.

Sluka moved and Graham seconded the motion to approve the Motor Vehicle Tax Exemptions for Wells Camp Jefferson for a 2014 Dodge Caravan and 2010 Chrysler Town and Country van. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Lightwine seconded the motion to adjourn until 9:00 a.m., June 11, 2019. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None



Fillmore Board of Equalization Minutes

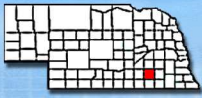


BOE May 28, 2019

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 11, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 11, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:11 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the May 28, 2019 meeting approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

Deputy County Treasurer, Gina Swartzendruber presented Motor Vehicle Tax Exemption for Wells Camp Jefferson for a 2001 utility trailer.

Cerny moved and Sluka seconded the motion to approve the Motor Vehicle Tax Exemption for Wells Camp Jefferson for a 2001 utility trailer. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED/OMITTED PROPERTY

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., June 25, 2019. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE June 25, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 25, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. 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, Neiman declared the minutes from the June 11, 2019 meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., July 9, 2019. Upon roll call, the vote was as follows:

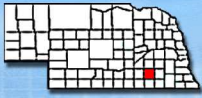
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE July 9, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 9, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. 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, Neiman declared the minutes from the June 25, 2019 meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

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

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun presented Motor Vehicle Tax Exemption for St. Stephens Catholic Church for a 1999 GMC Savana Cutaway G3500 van.

Sluka moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemption for St. Stephens Catholic Church for a 1999 GMC Savana Cutaway G3500 van. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., July 23, 2019. Upon roll call, the vote was as follows:

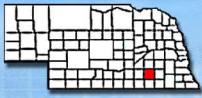
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE July 23, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 23, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:22 a.m.

EMERGENCY ACTION ITEM

At the request of the Fillmore County Assessor, Cerny moved and Noel seconded the motion to add "Over / Under valued and Omitted property" to the agenda. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the July 9, 2019 Board 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 Neiman 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
2019-01	300012068	Smith & Sloss Second Addition, Lots 225-226, Geneva	Improvements	(\$58,350.00)
2019-02	300012075	Smith & Sloss Second Addition, Lots 227-228, Geneva	Improvements	(\$67,440.00)
2019-03	300009625	Heiderstadts Sub Outlot 13, N ½, of Lots 7-8 all of Lots 9-10, Except E 8 ½ to the State of Nebraska, Geneva	Improvements	(\$64,300.00)
2019-04	300010745	Lees Sub Outlot 26, Lots 30-32, Geneva	Improvements	(\$28,755.00)
2019-05	300010738	Lees Sub Outlot 16, N 2' of Lot 28 & Lot 19, Geneva	Improvements	(\$15,345.00)

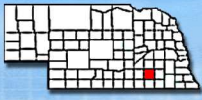
After discussion, Harre moved and Noel seconded the motion to accept the Assessor's recommendation for protest #2019-01 reducing the total valuation by \$58,350.00 using the income approach and information that was submitted by Heartland Residence, LLC. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Graham moved and Lightwine seconded the motion to accept the Assessor's recommendation for protest #2019-02 reducing the total valuation by \$67,440.00 using the income approach and information that was submitted by Heartland Residence, LLC. Upon roll call, the vote was as follows:



Fillmore Board of Equalization Minutes



BOE July 23, 2019

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

Sluka moved and Graham seconded the motion to accept the Assessor's recommendation for protest #2019-03 reducing the total valuation by \$64,300.00 using the income approach and information that was submitted by Heartland Residence, LLC. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

Sluka moved and Noel seconded the motion to accept the Assessor's recommendation for protest #2019-04 reducing the total valuation by \$28,755.00 using the income approach and information that was submitted by Heartland Residence, LLC. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

Graham moved and Lightwine seconded the motion to accept the Assessor's recommendation for protest #2019-05 reducing the total valuation by \$15,345.00 using the income approach and information that was submitted by Heartland Residence, LLC. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Noel moved and Cerny 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: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

THREE YEAR PLAN OF ASSESSMENT

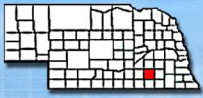
County Assessor, Lynn Mussman presented the three (3) year Plan of Assessment to the Board.

ADJOURN

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., August 13, 2019. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.



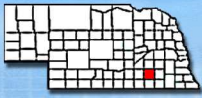
Fillmore Board of Equalization Minutes



Attest

Chairman

BOE July 23, 2019



Fillmore Board of Equalization Minutes



BOE August 13, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 13, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. 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 9:01 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the July 23, 2019 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. A listing will be published in the Nebraska Signal during the month of September.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., August 27, 2019. Upon roll call, the vote was as follows:

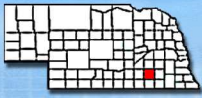
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE August 27, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 27, 2019 in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:22 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman approved the minutes of the August 13, 2019 Board of Equalization meeting.

2019 VALUATION

County Assessor, Lynn Mussman submitted the 2019 Certification of Valuation at \$2,467,909,975.00.

AGRICULTURAL SOCIETY LEVY

Lightwine moved and Graham seconded the introduction of the following resolution:

RESOLUTION #2019 - 24

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2019:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$110,681.00	0.004485	0.004485

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the resolution adopted.

HISTORICAL SOCIETY LEVY

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

RESOLUTION #2019 - 25

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2019:

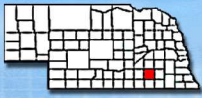
	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Historical Society	\$12,767.00	0.000517	0.000517

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the resolution adopted.



Fillmore Board of Equalization Minutes



BOE August 27, 2019

FIRE DISTRICTS LEVY

Graham moved and Lightwine seconded the introduction of the following resolution:

RESOLUTION #2019 - 26

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2019:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Exeter Fire District	\$28,478.00	0.010061	0.018152
Fairmont Fire District	\$37,158.64	0.003145	0.018152
Geneva Fire District	\$25,818.00	0.005733	0.018152
Grafton Fire District	\$25,672.00	0.004119	0.018152
Milligan Fire District	\$25,000.00	0.011487	0.018152
Ohiova Fire District	\$26,503.00	0.013603	0.018152
Shickley Fire District	\$74,948.00	0.018152	0.018152

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the resolution adopted.

TOWNSHIP LEVIES

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

RESOLUTION #2019 - 27

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2019:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Belle Prairie Township	\$20,899.00	0.016303	0.016212
Bennett Township	\$13,702.99	0.010625	0.016212
Bryant Township	\$10,620.00	0.006401	0.016212
Chelsea Township	\$13,249.00	0.009026	0.016212
Exeter-Fairmont Township	\$20,715.00	0.004940	0.016212
Franklin Township	\$ 8,881.00	0.009825	0.016212
Geneva Township	\$15,912.00	0.007463	0.016212
Glengary Township	\$ 6,035.00	0.005488	0.016212
Grafton Township	\$21,160.00	0.016212	0.016212
Hamilton Township	\$12,602.00	0.008381	0.016212
Liberty Township	\$13,022.00	0.010667	0.016212
Madison Township	\$13,265.00	0.005796	0.016212
Momence Township	\$ 6,669.00	0.005525	0.016212
Stanton Township	\$12,866.00	0.007441	0.016212
West Blue Township	\$28,190.06	0.020181	0.016212

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None



Fillmore Board of Equalization Minutes



BOE August 27, 2019

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., September 10, 2019. Upon roll call, the vote was as follows:

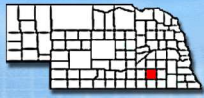
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 8, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 8, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:05 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the August 27, 2019 Board meeting were approved as presented.

ADOPT LEVIES

Noel moved and Cerny seconded the motion to adopt the following proposed levies for Fillmore County political subdivisions, as shown by the tax requests on the budgets filed in the Clerk's office:

LEVIES FOR FILLMORE COUNTY FOR 2019 – 2020

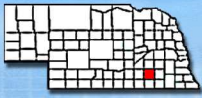
County General	0.194295
Hospital Operating Fund	0.004051
Ag Society Building Fund	0.002765
Road Dept./Courthouse Building Fund	<u>0.004644</u>
TOTAL COUNTY LEVY	<u>0.205755</u>
Fillmore County Agricultural Society – General	0.003608
Sinking Fund	<u>0.000877</u>
TOTAL	<u>0.004485</u>
Fillmore County Historical Society	0.000517

SCHOOL DISTRICTS

Exeter-Milligan School Dist. #1 – General Fund	0.554220
Special Building Fund	<u>0.062529</u>
TOTAL	<u>0.616749</u>
Fillmore Central School Dist. #25 – General Fund	0.565000
Special Building Fund	<u>0.045000</u>
TOTAL	<u>0.610000</u>
Shickley School Dist. #54 – General Fund	0.589292
Special Building Fund	0.039015
Qualified Capital Purposes	<u>0.029411</u>
TOTAL	<u>0.657718</u>

TOWNSHIPS

Exeter/Fairmont	0.004938
West Blue	0.010953
Grafton	0.016205
Bennett	0.010618
Geneva	0.007463
Madison	0.005796
Liberty	0.010659
Glengary	0.005488
Chelsea	0.009023



Fillmore Board of Equalization Minutes



BOE October 8, 2019

Stanton	0.007439
Momence	0.005525
Bryant	0.006401
Hamilton	0.008381
Belle Prairie	0.016212
Franklin	0.009819

FIRE DISTRICTS

Exeter – General Fund	0.010056
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Fairmont – General Fund	0.008037
Bond	<u>0.008891</u>
TOTAL	0.016928

Grafton – General Fund	0.011093
Bond	<u>0.006976</u>
TOTAL	0.018069

Geneva – General Fund	0.005732
Milligan – General Fund	0.010888
Sinking Fund	<u>0.000599</u>
TOTAL	0.011487

Ohiowa – General Fund	0.011700
Sinking Fund	<u>0.001903</u>
TOTAL	0.013603

Shickley – General Fund	0.018139
Bond	<u>0.012570</u>
TOTAL	0.030709

CITIES AND VILLAGES

Exeter Village – General Fund	0.435155
Bond	<u>0.521163</u>
TOTAL	0.956318

Fairmont Village – General Fund	0.450000
Bond	<u>0.300000</u>
TOTAL	0.750000

Grafton Village – General Fund	0.449927
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Geneva City – General Fund	0.210947
Bond	<u>0.346196</u>
TOTAL	0.557143

Milligan Village – General Fund	0.450000
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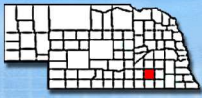
Shickley Village – General Fund	0.450000
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Strang Village – General Fund	0.357062
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Ohiowa Village – General Fund	0.449979
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Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka



Fillmore Board of Equalization Minutes



BOE October 8, 2019

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., October 22, 2019. Upon roll call, the vote was as follows:

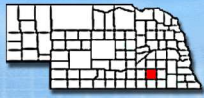
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE October 22, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 22, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. 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, Neiman declared the minutes of the October 8, 2019 Board meeting were approved as presented.

APPROVE LEVIES SET BY OTHER COUNTIES

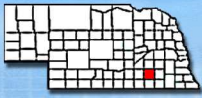
Graham moved and Lightwine seconded the motion to approve the out of county levies as presented by the authorized counties:

School Districts:

Sutton School Dist. #2	General Fund	0.640475
	Special Building	<u>0.066236</u>
	TOTAL	0.706711
Davenport/Bruning Unified Dist. #47	General Fund	0.432261
	Special Building	<u>0.020000</u>
	TOTAL	0.452261
Friend School Dist. #68	General Fund	0.765807
	Bond	0.111060
	Special Building	<u>0.011106</u>
	TOTAL	0.887973
McCool Jct. School Dist. #83	General Fund	0.708808
	Bond	0.011572
	Special Building	<u>0.028931</u>
	TOTAL	0.749311
Bruning/Davenport Unified Dist. #94	General Fund	0.432261
	Special Building	<u>0.020000</u>
	TOTAL	0.452261
Heartland School Dist. #96	General Fund	0.488075
	Special Building	<u>0.008027</u>
	TOTAL	0.496102
Meridian School Dist. #303	General Fund	0.631903
	Special Building	<u>0.004681</u>
	TOTAL	0.636584

Fire Districts:

Bruning Fire District	General Fund	0.009932
	Sinking Fund	0.002417
	Bond	<u>0.024638</u>
	TOTAL	0.036987



Fillmore Board of Equalization Minutes



BOE October 22, 2019

Sutton Fire District	General Fund	0.015553
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Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.024986
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Little Blue NRD	General Fund	0.025966
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ESU #5	General Fund	0.015000
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ESU #6	General Fund	0.015000
	Bond Fund	<u>0.000663</u>
	TOTAL	0.015663

ESU #9	General Fund	0.015000
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Southeast Community College	General Fund	0.073700
	Capital Improvements	<u>0.020000</u>
	TOTAL	0.093700

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

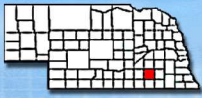
As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., November 12, 2019. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE November 12, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 12, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:06 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the October 22, 2019 meeting approved as presented.

2019 CERTIFICATION OF TAXES TO BE COLLECTED

County Assessor, Lynn Mussman presented the 2019 Certification of Taxes to be \$26,696,421.22.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun, submitted a Motor Vehicle Tax Exemption for Geneva United Methodist Church for a 2000 Chevrolet Express Van.

Noel moved and Cerny seconded the motion to approve the Motor Vehicle Tax Exemption for Geneva United Methodist Church for a 2000 Chevrolet Express Van. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., December 10, 2019. Upon roll call, the vote was as follows:

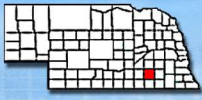
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE December 10, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 10, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:05 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the November 12, 2019 meeting approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun, submitted a Motor Vehicle Tax Exemption for Grafton Holy Cross Cemetery for a 1996 May Utility Trailer.

Noel moved and Graham seconded the motion to approve the Motor Vehicle Tax Exemption for Grafton Holy Cross Cemetery for a 1996 May Utility Trailer. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., December 23, 2019. Upon roll call, the vote was as follows:

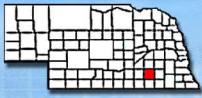
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



Fillmore Board of Equalization Minutes



BOE December 23, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 23, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Sluka, Graham, Harre, Cerny, and Lightwine. Noel was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:01 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the November 12, 2019 meeting approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman submitted tax correction #01-19 for taxes in advance.

Sluka moved and Graham seconded the motion to approve tax correction #01-19 as presented. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, and Sluka

Nays: None

The Chairman declared the motion carried.

ADJOURN SINE DIE

As there were no other items to come before the Board of Equalization, Cerny moved and Graham seconded the motion to adjourn sine die until 9:00 a.m., January 7, 2020. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman