

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 7, 2020, 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 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 9:09 a.m.

NOMINATIONS OF CHAIRMAN

The first order of business was the election of a Chairman for the year 2020. County Clerk called for nominations for Chairman of the Fillmore County Board of Equalization. Noel nominated Neiman and Graham seconded the nomination. With no other nominations, Cerny moved 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

Harre moved and Lightwine 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, Noel, and Sluka Nays: Neiman

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. Graham nominated Merle Noel and Lightwine seconded the nomination. With no other nominations, the vote was called.

Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

ELECTION OF VICE CHAIRMAN

Lightwine moved and Cerny 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





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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 Cerny 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 11, 2020, 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 January 7, 2020 meeting approved as presented.

PERMISSIVE EXEMPTION HEARING

Opened public hearing for permissive exemption applications at 9:01 a.m. The following permits were submitted:

American Legion Franklin Post #193	Lots 10, 11, 12, Except W 25' of Lot 12, Block 14, Original town Ohiowa	Full Approval
American Legion LT Earl Forbes	W 104' Lots 592-594, Except E 25.5' of W 61.6 &	Approval of a Portion
Post #21	Except S 6' Lot 594, Original town Fairmont	
American Legion Post #218	Lots 407-409, Original town Exeter	Full Approval
Blue Valley Community Action	Grandview Addition Lots 1-3, Except N 80' Lots 4-5 & S ¹ ⁄ ₂ 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	Part of SW 1/4 SW 1/4, Section 7-8-4, Grafton	Full Approval
Church & Cemetery	Township	
Geneva Assembly of God	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 7-16 & 20-26, Block 26 and Lots 14-16 except S 72' Block 10, Grandview Addition, Geneva	Full Approval
Grace Evangelical Lutheran Church & Cemetery	Part SE ¼, Section 19-5-1, Franklin Township	Full Approval
Manor of Geneva	Tract in SW ¹ / ₄ , Section 31-7-2, Madison Township (Chapel area only 730 square feet of assisted living portion)	Approval of a Portion
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





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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 Ohiowa, 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 Ohiowa	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.	Lots 319-322, Original town Exeter and Lots 359- 361 and parts of Lots 362 & 367, and Lots 368- 370, 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
Zion German Lutheran Church	Lot 6 except N 10', all Lots 7-11 except W 130', Block 12, First Addition Shickley and part SE SE Section 24-6-4, Momence Township	Full Approval

CLOSE PERMISSIVE EXEMPTION HEARING

Graham moved and Sluka seconded the motion to close the public hearing for permissive exemptions at 9:04 a.m. as there was no further discussion. 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.

PERMISSIVE EXEMPTIONS

After discussion, Cerny moved and Lightwine seconded the motion to approve the permissive exemptions 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., March 10, 2020. Upon roll call, the vote was as follows:





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

The Chairman declared the motion carried.

Attest





The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., March 24, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Harre, Cerny, Lightwine, and Graham present via conference call. 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 February 11, 2020 meeting approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman, presented tax correction #09-17.

Noel moved and Lightwine seconded the motion to approve tax correction #09-17 as presented. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, and NoelNays: NoneAbstaining: Sluka (absent during discussion)

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 \$2,202,943,557.00.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun presented Motor Vehicle Tax Exemptions for United Methodist Church for a 1999 Ford van.

Cerny moved and Sluka seconded the motion to approve the Motor Vehicle Tax Exemptions for United Methodist Church for a 1999 Ford 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 Cerny seconded the motion to adjourn until 9:00 a.m., April 14, 2020. 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.



The Fillmore County Board of Equalization convened in open and public session at 9:17 a.m., April 14, 2020, in the Conference Room at the Fillmore County Road Department 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 9:21 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the March 24, 2020 meeting approved as presented.

DELINQUENT TAXES

Darcy Nun, County Treasurer submitted a delinquent taxes, assessments and utility lien summary for review.

Cerny moved and Lightwine seconded the motion to approve the delinquent real estate taxes, special assessments and City/Village liens to be collected in the amount of \$9,960.64. 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, Graham moved and Sluka seconded the motion to adjourn until 9:00 a.m., May 12, 2020. 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



Fillmore Board of Equalization Minutes



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 28, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present via zoom were Noel, Graham, Cerny, and Lightwine. Harre and Sluka were absent. The County Clerk was present to record the minutes of the meeting. Pat Halbur, Bill Burgess, and Greg Scellin were also 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the April 14, 2020 meeting approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman, submitted tax correction #02-19.

Lightwine moved and Cerny seconded the motion to approve tax correction #02-19 as presented. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Lightwine, 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, Graham moved and Cerny seconded the motion to adjourn until 9:00 a.m., May 12, 2020. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest





The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 12, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present via zoom meeting were Noel, Sluka, Graham, Harre, and Cerny. Lightwine was absent. The County Clerk was present to record the minutes of the meeting. Pat Halbur and Greg Scellin were also 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the April 28, 2020 meeting approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun presented Motor Vehicle Tax Exemptions for Wells Camp Jefferson for a 2001 United utility trailer.

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

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

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 (C/O Rural Transit) for a 2019 Ford Super Duty Cuta, 2018 Dodge Grand Caravan SE, 2014 Dodge Grand Caravan SXT, and 2010 Chrysler Town & Country LX.

Sluka moved and Harre seconded the motion to approve the Motor Vehicle Tax Exemptions for Blue Valley Community Action (C/O Rural Transit) for a 2019 Ford Super Duty Cuta, 2018 Dodge Grand Caravan SE, 2014 Dodge Grand Caravan SXT, and 2010 Chrysler Town & Country LX. Upon roll call, the vote was as follows:

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

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., May 26, 2020. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.



Fillmore Board of Equalization Minutes



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 26, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present for the meeting were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting. Greg Scellin was present via zoom.

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 May 12, 2020 meeting approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman, submitted tax correction #19-3.

Graham moved and Cerny seconded the motion to approve tax correction #19-3 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.

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 9, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 9, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Graham, Harre, Cerny, and Lightwine. Sluka 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 May 26, 2020 meeting approved as presented.

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.

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

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

The Chairman declared the motion carried.

TAX CORRECTION

County Assessor, Lynn Mussman, submitted tax correction #19-4.

Cerny moved and Lightwine seconded the motion to approve tax correction #19-4 as presented. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Harre 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, and Noel Nays: None

The Chairman declared the motion carried.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Graham moved and Noel seconded the motion to adjourn until 9:00 a.m., June 23, 2020. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.





BOE June 9, 2020

Attest



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 23, 2020, 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 9:03 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the June 9, 2020 meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Cerny moved and Harre 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, Harre moved and Lightwine seconded the motion to adjourn until 9:00 a.m., July 14, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 14, 2020, 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 9:17 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the June 23, 2020 Board meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Noel moved and Harre 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.

ANNUAL PROTEST

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 PROTEST

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

Action taken on the protest filed for hearing during the annual Board of Equalization session is shown below:

Protest Number	Parcel Number	Legal Description	Property Type	Change
2020-01	300040075	SE ¼, Section 7, Chelsea Township	Land	(\$33,520.00)

After discussion, Cerny moved and Noel seconded the motion to accept the Assessor's recommendation for protest #2020-01 with the only adjustment being reclassifying approximately six (6) acres to waste per the certified FSA map. 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





BOE July 14, 2020

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 11, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 11, 2020, 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 14, 2020 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, Graham moved and Lightwine seconded the motion to adjourn until 9:00 a.m., August 25, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 25, 2020 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 9:21 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman approved the minutes of the August 11, 2020 Board of Equalization meeting.

2020 VALUATION

County Assessor, Lynn Mussman submitted the 2020 Certification of Valuation at \$2,403,716,287.00.

AGRICULTURAL SOCIETY LEVY

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

RESOLUTION #2020 - 18

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2020:

Agricultural Society

Request Lo <u>Amount</u> \$114,996.00

Levy Rate at Requested <u>Amount</u> 0.004784 Max. Levy Rate Allowed under Final Allocation 0.004784

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

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

RESOLUTION #2020 – 19

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2020:

Historical Society

Request <u>Amount</u> \$13,258.00 Levy Rate at Requested <u>Amount</u> 0.000552 Max. Levy Rate Allowed under Final Allocation 0.000552

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.



FIRE DISTRICTS LEVY

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

RESOLUTION #2020 - 20

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2020:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Exeter Fire District	\$29,460.00	0.010605	0.014303
Fairmont Fire District	\$10,400.15	0.003418	0.014303
Geneva Fire District	\$26,716.00	0.006071	0.014303
Grafton Fire District	\$26,565.00	0.011588	0.014303
Milligan Fire District	\$25,000.00	0.011765	0.014303
Ohiowa Fire District	\$27,430.00	0.014303	0.014303
Shickley Fire District	\$25,614.00	0.006371	0.014303

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

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

RESOLUTION #2020 - 21

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2020:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Belle Prairie Township	\$21,631.00	0.017144	0.017144
Bennett Township	\$14,172.77	0.011215	0.017144
Bryant Township	\$10,996.00	0.006816	0.017144
Chelsea Township	\$13,708.00	0.009596	0.017144
Exeter-Fairmont Township	\$22,782.00	0.005638	0.017144
Franklin Township	\$ 9,011.00	0.010050	0.017144
Geneva Township	\$16,211.00	0.007732	0.017144
Glengary Township	\$ 6,246.00	0.005671	0.017144
Grafton Township	\$21,678.00	0.016564	0.017144
Hamilton Township	\$12,917.00	0.008882	0.017144
Liberty Township	\$13,473.00	0.011325	0.017144
Madison Township	\$13,766.00	0.006536	0.017144
Momence Township	\$ 6,835.00	0.005767	0.017144
Stanton Township	\$13,311.00	0.007801	0.017144
West Blue Township	\$28,190.06	0.020364	0.017144

Upon roll call, the vote was as follows:

Ayes: Cerny, Graham,	Harre, Lightwine, Neiman, and Noel
Nays: None	Abstaining due to conflict: Sluka





BOE August 25, 2020

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Cerny moved and Graham seconded the motion to adjourn until 9:00 a.m., September 8, 2020. 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





The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., September 22, 2020 in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Cerny, and Lightwine. Graham and Harre were 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman approved the minutes of the August 25, 2020 Board of Equalization meeting.

DISCUSSION REGARDING LB 1107

County Assessor, Lynn Mussman informed the Board that LB 1107 was passed and signed by the Governor and will take effect in 2020. LB 1107 removes the personal property credit that has been previously allowed.

FIRE DISTRICTS LEVY

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

RESOLUTION #2020 - 26

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2020:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed under Final Allocation
Exeter Fire District	\$29,460.00	0.010605	0.019281
Fairmont Fire District	\$10,400.15	0.003418	0.019281
Geneva Fire District	\$26,716.00	0.006071	0.019281
Grafton Fire District	\$26,565.00	0.011588	0.019281
Milligan Fire District	\$25,000.00	0.011765	0.019281
Ohiowa Fire District	\$27,430.00	0.014303	0.019281
Shickley Fire District	\$77,514.00	0.019281	0.019281

Upon roll call, the vote was as follows:

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

The Chairman declared the resolution adopted.

ADJOURNMENT

As there were no other items to come before the Board of Equalization, Lightwine moved and Sluka seconded the motion to adjourn until 9:00 a.m., October 13, 2020. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 13, 2020, 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 of the September 22, 2020 Board meeting were approved as presented.

TAX CORRECTION

County Assessor, Lynn Mussman presented tax correction #19-5 to the Board.

After discussion, Cerny moved and Lightwine seconded the motion to approve tax correction #19-5 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.

ADOPT LEVIES

Noel moved and Graham 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 2020 - 2021

County General	0.195077
Hospital Operating Fund	0.004160
Ag Society Building Fund	0.002817
Road Dept./Courthouse Building Fund	<u>0.002924</u>
TOTAL COUNTY LEVY	0.204978
Fillmore County Agricultural Society – General	0.003852
Sinking Fund	<u>0.000932</u>
TOTAL	0.004784
Fillmore County Historical Society	0.000552
SCHOOL DISTRICTS	
Exeter-Milligan School Dist. #1 – General Fund	0.559884
Special Building Fund	<u>0.059452</u>
TOTAL	0.619336
Fillmore Central School Dist. #25 – General Fund	0.606337
Special Building Fund	<u>0.042543</u>
TOTAL	0.648880
Shickley School Dist. #54 – General Fund	0.667421
Special Building Fund	0.041199
Qualified Capital Purposes	<u>0.051910</u>
TOTAL	0.760530

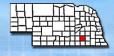




BOE October 13, 2020

TOWNSHIPS

Grafton Geneva Madiso Glenga Chelsea Stanton Bryant Belle Pr Franklir West B	ce n Fairmont a ry a rairie	0.011211 0.011322 0.005767 0.008873 0.005638 0.015800 0.007732 0.006534 0.005671 0.009596 0.007801 0.006816 0.017144 0.010050 0.011052
Exeter -	- General Fund	0.010603
Fairmor	nt – General Fund	0.008321
Grafton Bond	– General Fund TOTAL	0.011588 0.008906 0.020494
Bond	a – General Fund TOTAL – General Fund Fund TOTAL	0.006067 0.011985 0.018052 0.011151 0.000614 0.011765
Ohiowa Sinking	– General Fund Fund TOTAL	0.012302 0.002001 0.014303
Shickle Bond	y – General Fund TOTAL	0.019268 <u>0.012910</u> 0.032178
<u>CITIES</u>	AND VILLAGES	
Exeter ' Bond	Village – General Fund TOTAL	0.423936 <u>0.507726</u> 0.931662
Fairmor Bond	nt Village – General Fund TOTAL	0.450000 <u>0.300000</u> 0.750000
Grafton	Village – General Fund	0.449998
Geneva Bond	a City – General Fund TOTAL	0.300000 <u>0.335675</u> 0.635675



BOE October 13,

2020

Milligan Village – General Fund	BOE 0.450000
Shickley Village – General Fund	0.450000
Strang Village – General Fund	0.295233
Ohiowa Village – General Fund	0.449981

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., October 27, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 27, 2020, 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 9:03 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the October 13, 2020 Board meeting were approved as presented.

APPROVE LEVIES SET BY OTHER COUNTIES

Noel 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 Special Building TOTAL	0.651261 <u>0.066382</u> 0.717643
	Davenport/Bruning Unified Dist. #47	General Fund	0.500000
	Friend School Dist. #68	General Fund Bond Special Building TOTAL	0.767668 0.111335 <u>0.011133</u> 0.890136
	McCool Jct. School Dist. #83	General Fund Bond Special Building TOTAL	0.757887 0.011440 <u>0.028599</u> 0.797926
	Bruning/Davenport Unified Dist. #94	General Fund	0.500000
	Heartland School Dist. #96	General Fund Special Building TOTAL	0.499304 <u>0.008028</u> 0.507332
Fire Di	Meridian School Dist. #303 stricts:	General Fund Special Building TOTAL	0.679627 <u>0.004812</u> 0.684439
	Bruning Fire District	General Fund Sinking Fund Bond TOTAL	0.007568 0.008589 <u>0.025574</u> 0.041731
	Sutton Fire District	General Fund	0.016462

Miscellaneous Funds:

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		BC
Upper Big Blue NRD	General Fund	0.023022
Little Blue NRD	General Fund	0.022387
ESU #5	General Fund	0.015000
ESU #6	General Fund Bond Fund TOTAL	0.015000 <u>0.000656</u> 0.015656
ESU #9	General Fund	0.015000
Southeast Community College	General Fund Capital Improvements TOTAL	0.073700 <u>0.020000</u> 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, Graham moved and Harre seconded the motion to adjourn until 9:00 a.m., November 10, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 10, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham (via zoom), 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 9:02 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the October 27, 2020 meeting approved as presented.

2020 CERTIFICATION OF TAXES TO BE COLLECTED

County Assessor, Lynn Mussman presented the 2020 Certification of Taxes to be \$24,652,789.10.

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., November 24, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 24, 2020, 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 November 10, 2020 meeting approved as presented.

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 and a 1999 Ford Econoline Van.

Cerny moved and Lightwine seconded the motion to approve the Motor Vehicle Tax Exemption for Geneva United Methodist Church for a 2000 Chevrolet Express Van and a 1999 Ford Econoline 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 8, 2020. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 8, 2020, 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 from the November 24, 2020 meeting approved as presented.

TAX CORRECTIONS

Noel moved and Sluka seconded the motion to approve tax corrections #11-17, #01-20, and #02-20 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, Graham moved and Lightwine seconded the motion to adjourn until 9:00 a.m., December 22, 2020. 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





The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 22, 2020, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham (via zoom), 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 December 8, 2020 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 Lightwine 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 Harre seconded the motion to adjourn until 9:15 a.m., January 7, 2021. 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