

# Fillmore Board of Equalization Minutes



BOE January 7, 2021

## Board of Equalization Reorganization Meeting

The Fillmore County Board of Equalization convened to reorganize, as required by statute, in open and public session at 9:15 a.m. on January 7, 2021, 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 9:20 a.m.

### **NOMINATIONS OF CHAIRMAN**

The first order of business was the election of a Chairman for the year 2021. County Clerk called for nominations for Chairman of the Fillmore County Board of Equalization. Harre nominated Neiman and Graham 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, Noel, and Sluka  
Nays: None

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

### **ELECTION OF CHAIRMAN**

Sluka 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, 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 Wade Sluka and Harre 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, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

### **ELECTION OF VICE CHAIRMAN**

Graham moved and Harre seconded the motion that Wade Sluka 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 Wade Sluka 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

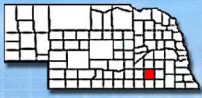
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE February 9, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 9, 2021, 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, 2021 meeting approved as presented.

## PERMISSIVE EXEMPTION HEARING

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

Geneva Baptist Church	Lots 9-10, TB Sloss Addition, Geneva, NE	Full Approval
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## CLOSE PERMISSIVE EXEMPTION HEARING

Sluka moved and Graham seconded the motion to close the public hearing for permissive exemptions at 9:02 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 Noel seconded the motion to approve the permissive exemption 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.

## TAX CORRECTIONS

After discussion, Noel moved and Sluka seconded the motion to approve tax corrections #03-20, #04-20, and #05-20 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

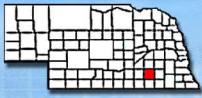
The Chairman declared the motion carried.

## ADJOURNMENT

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., March 19, 2021. 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 February 9, 2021

The Chairman declared the motion carried.

Attest

Chairman



# Fillmore Board of Equalization Minutes



BOE March 23, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., March 23, 2021, 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 9:05 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Neiman declared the minutes from the February 9, 2021 meeting approved as presented.

## **ABSTRACT COMPLETE**

Lynn Mussman, County Assessor informed the Board that the abstract was complete and that the current valuation is \$2,216,685,114.00.

## **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 13, 2021. Upon roll call, the vote was as follows:

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

Nays: None

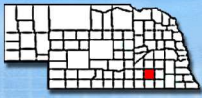
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE April 13, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 13, 2021, 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 9:04 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Neiman declared the minutes from the March 23, 2021 meeting approved as presented.

## **TAX CORRECTIONS**

After discussion, Cerny moved and Lightwine seconded the motion to approve tax corrections #04-18 and #05-18 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, Lightwine moved and Cerny seconded the motion to adjourn until 9:00 a.m., May 11, 2021. Upon roll call, the vote was as follows:

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

Nays: None

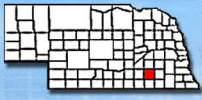
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE May 11, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 11, 2021, 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 9:04 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Neiman declared the minutes from the April 27, 2021 meeting approved as presented.

## **TAX CORRECTION**

After discussion, Graham moved and Lightwine seconded the motion to approve tax correction #2020-06 as presented by the County Assessor, Lynn Mussman. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

## **MOTOR VEHICLE TAX EXEMPTION HEARING**

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

Harre moved and Cerny 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, Lightwine, Neiman, and Noel  
Nays: None

The Chairman declared the motion carried.

## **MOTOR VEHICLE TAX EXEMPTION HEARING**

County Treasurer, Darcy Nun submitted a Motor Vehicle Tax Exemption 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.

Graham moved and Noel 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, 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, Cerny moved and Lightwine seconded the motion to adjourn until 9:00 a.m., June 9, 2021. Upon roll call, the vote was as follows:





# Fillmore Board of Equalization Minutes



BOE May 11, 2021

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

The Chairman declared the motion carried.

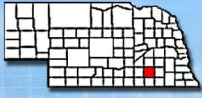
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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE June 8, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 8, 2021, 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 May 11, 2021, meeting approved as presented.

## OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Cerny 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, Lightwine, Neiman, Noel, and Sluka  
Nays: None                      Abstaining due to conflict of interest: Harre

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 22, 2021. Upon roll call, the vote was as follows:

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

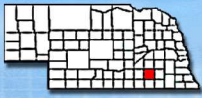
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE June 22, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 22, 2021, 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 9:07 a.m.

## MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the June 8, 2021, meeting approved as presented.

## TAX CORRECTIONS

After discussion, Cerny moved and Lightwine seconded the motion to approve tax correction #6-18 and #7-18 correcting homestead exemption change per the Department of Revenue 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.

## TAX CORRECTIONS

After discussion, Sluka moved and Graham seconded the motion to approve tax corrections #7-20, #8-20, #9-20, #10-20, #11-20, and #12-20 for taxes in advance 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.

## OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Harre 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, Harre moved and Lightwine seconded the motion to adjourn until 9:00 a.m., July 13, 2021. Upon roll call, the vote was as follows:

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

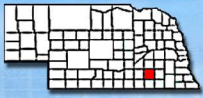
The Chairman declared the motion carried.

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Attest

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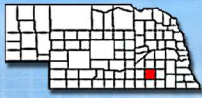
Chairman



# Fillmore Board of Equalization Minutes



BOE June 22, 2021



# Fillmore Board of Equalization Minutes



BOE July 13, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 13, 2021, 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 9:42 a.m.

## MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the June 22, 2021 Board meeting approved as presented.

## OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Lightwine moved and Graham 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.

## TAX CORRECTIONS

After discussion, Harre moved and Sluka seconded the motion to approve the following tax corrections as presented by the County Assessor #13-20, #14-20, #15-20, #16-20, #17-20, and #20-18. 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

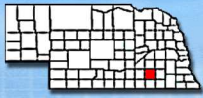
The County Assessor presented documentation to be included in the record of each protest heard and a copy is included herein by reference. Anyone requesting a protest form was given a sheet with the filing deadline listed as well as instructions for filling out the form. All taxpayers filing protests 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. Derek Girton with Ryan, LLC representing POET Biorefining, LLC attended via teleconference.

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
2021-01	300027644	Advanced BioEnergy III Subdivision, SE NW, Section 25, West Blue Township	Land & Improvements	No Change
2021-02	300006840	Advanced BioEnergy Subdivision, E ½, Section 36, West Blue	Land & Improvements	No Change
2021-03	300031957	Railroad ROW, Section 1, Geneva Township	Land & Improvements	No Change
2021-04	300028156	Railroad ROW, Section 36, West Blue Township	Land &	No Change



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			Improvements	
2021-05	300028154	E 1/2 , Section 36, West Blue Township	Land & Improvements	No Change
2021-06	300027650	W ½ SE ¼, Section 25, West Blue Township (Strip of land)	Land & Improvements	No Change
2021-07	300006842	Tract in Section 25, West Blue Township	Land	No Change

After discussion, Noel moved and Graham seconded the motion to accept the Assessor's recommendation for protests #2021-01, #2021-02, #2021-03, #2021-04, #2021-05, 2021-06, and #2021-07 with no change and opportunity to meet with POET for discussion and review. 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 submitted and reviewed the three (3) year Plan of Assessment to the Board.

Graham moved and Harre seconded to motion to approve the three (3) year Plan of Assessment as submitted. 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.

## 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., July 27, 2021. Upon roll call, the vote was as follows:

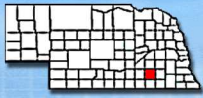
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE July 27, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 27, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Graham, Cerny, and Lightwine. Harre and Sluka 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 9:12 a.m.

## MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the July 13, 2021 meeting approved as presented.

## PERMISSIVE EXEMPTION HEARING

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

VSL Geneva, LLC (Heritage Crossing)	Part of Lots 16 to 30 James H. Bigelows 5 <sup>th</sup> Addition, part of lots 1 to 16 McDevitts Subdivision of Block 2 and part of Section 31, Madison Township	Full Approval
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## CLOSE PERMISSIVE EXEMPTION HEARING

Graham moved and Cerny seconded the motion to close the public hearing for permissive exemptions at 9:08 a.m. as there was no further discussion. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

## PERMISSIVE EXEMPTIONS

After discussion, Cerny moved and Noel seconded the motion to approve the permissive exemption as presented by the County Assessor. 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, Cerny moved and Graham seconded the motion to adjourn until 9:00 a.m., August 10, 2021. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

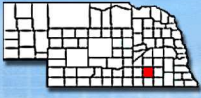
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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE August 10, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 10, 2021, 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 July 27, 2021 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, Harre moved and Graham seconded the motion to adjourn until 9:00 a.m., August 24, 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.

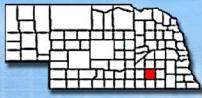
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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE August 24, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 24, 2021 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 15 a.m.

## MINUTES APPROVED

Chairman of the Board, Neiman approved the minutes of the August 10, 2021 Board of Equalization meeting.

## 2021 VALUATION

County Assessor, Lynn Mussman submitted the 2021 Certification of Valuation at \$2,377,074,796.00.

## AGRICULTURAL SOCIETY LEVY

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

### RESOLUTION #2021 - 31

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2021:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Agricultural Society	\$119,181.00	0.005014	0.005014

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

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

### RESOLUTION #2021 – 32

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2021:

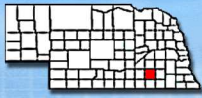
	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Historical Society	\$13,722.00	0.000577	0.000577

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 24, 2021

## FIRE DISTRICTS LEVY

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

### **RESOLUTION #2021 - 33**

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2021:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Exeter Fire District	\$30,475.00	0.010719	0.019878
Fairmont Fire District	\$10,764.14	0.003507	0.019878
Geneva Fire District	\$27,635.00	0.006259	0.019878
Grafton Fire District	\$27,495.00	0.011984	0.019878
Milligan Fire District	\$25,000.00	0.011388	0.019878
Ohiova Fire District	\$28,390.00	0.014703	0.019878
Shickley Fire District	\$80,170.00	0.019878	0.019878

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 Lightwine seconded the introduction of the following resolution:

### **RESOLUTION #2021 - 34**

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2021:

	Request <u>Amount</u>	Levy Rate at Requested <u>Amount</u>	Max. Levy Rate Allowed <u>under Final Allocation</u>
Belle Prairie Township	\$22,172.00	0.017557	0.017557
Bennett Township	\$14,663.67	0.011610	0.017557
Bryant Township	\$11,381.00	0.006967	0.017557
Chelsea Township	\$14,188.00	0.009914	0.017557
Exeter-Fairmont Township	\$23,579.00	0.005853	0.017557
Franklin Township	\$ 9,151.00	0.009965	0.017557
Geneva Township	\$16,521.00	0.007798	0.017557
Glengary Township	\$ 6,465.00	0.005826	0.017557
Grafton Township	\$22,219.00	0.016903	0.017557
Hamilton Township	\$13,357.00	0.009213	0.017557
Liberty Township	\$13,941.00	0.011628	0.017557
Madison Township	\$14,243.00	0.008146	0.017557
Momence Township	\$ 7,006.00	0.005904	0.017557
Stanton Township	\$13,777.00	0.008029	0.017557
West Blue Township	\$29,990.06	0.021557	0.017557

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 24, 2021

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 14, 2021. Upon roll call, the vote was as follows:

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

Nays: None

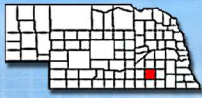
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE October 12, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 12, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Cerny, and Lightwine. Harre attended meeting via zoom (did not vote). 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 of the August 24, 2021 Board meeting were approved as presented.

## ADOPT LEVIES

Cerny moved and Sluka 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 2021 – 2022

County General	0.194769
Hospital Operating Fund	0.004207
Ag Society Building Fund	0.002889
Road Dept./Courthouse Building Fund	0.008670
<b>TOTAL COUNTY LEVY</b>	<b>0.210535</b>

Fillmore County Agricultural Society – General	0.005014
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Fillmore County Historical Society	0.000576
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### SCHOOL DISTRICTS

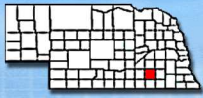
Exeter-Milligan School Dist. #1 – General Fund	0.562896
Special Building Fund	0.058600
<b>TOTAL</b>	<b>0.621496</b>

Fillmore Central School Dist. #25 – General Fund	0.626175
Special Building Fund	0.053600
<b>TOTAL</b>	<b>0.679775</b>

Shickley School Dist. #54 – General Fund	0.697939
Special Building Fund	0.041110
Qualified Capital Purposes	0.051799
<b>TOTAL</b>	<b>0.790848</b>

### TOWNSHIPS

Bennett	0.011589
Liberty	0.011628
Momence	0.005904
Hamilton	0.009213
Exeter/Fairmont	0.005853
Grafton	0.016904
Geneva	0.007798
Madison	0.008146
Glengary	0.005826
Chelsea	0.009914



# Fillmore Board of Equalization Minutes



BOE October 12, 2021

Stanton	0.008029
Bryant	0.006967
Belle Prairie	0.017557
Franklin	0.009965
West Blue	0.010997

## **FIRE DISTRICTS**

Exeter – General Fund	0.010719
Fairmont – General Fund	0.009945
Grafton – General Fund	0.011984
Geneva – General Fund	0.006242
Bond	<u>0.011880</u>
<b>TOTAL</b>	<b>0.018122</b>
Milligan – General Fund	0.010794
Sinking Fund	<u>0.000594</u>
<b>TOTAL</b>	<b>0.011388</b>
Ohiowa – General Fund	0.012646
Sinking Fund	<u>0.002057</u>
<b>TOTAL</b>	<b>0.014703</b>
Shickley – General Fund	0.019854
Bond	<u>0.012868</u>
<b>TOTAL</b>	<b>0.032722</b>

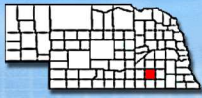
## **CITIES AND VILLAGES**

Exeter Village – General Fund	0.423935
Bond	<u>0.507726</u>
<b>TOTAL</b>	<b>0.931661</b>
Fairmont Village – General Fund	0.450000
Bond	<u>0.300000</u>
<b>TOTAL</b>	<b>0.750000</b>
Grafton Village – General Fund	0.449990
Geneva City – General Fund	0.335000
Bond	<u>0.335675</u>
<b>TOTAL</b>	<b>0.670675</b>
Milligan Village – General Fund	0.449995
Shickley Village – General Fund	0.449996
Strang Village – General Fund	0.280840
Ohiowa Village – General Fund	0.449998

Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.



# Fillmore Board of Equalization Minutes



BOE October 12, 2021

## **MOTOR VEHICLE TAX EXEMPTION HEARING**

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

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

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

Nays: None

The Chairman declared the motion carried.

## **MOTOR VEHICLE TAX EXEMPTION HEARING**

County Treasurer, Darcy Nun submitted a Motor Vehicle Tax Exemption for Geneva United Methodist Church for a 2017 Ford Transit Van.

Sluka moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemption for Geneva United Methodist Church for a 2017 Ford Transit Van. 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., October 26, 2021. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

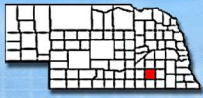
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Attest

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Chairman





# Fillmore Board of Equalization Minutes



BOE October 26, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 26, 2021, 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 October 12, 2021 Board meeting were approved as presented.

## APPROVE LEVIES SET BY OTHER COUNTIES

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

### School Districts:

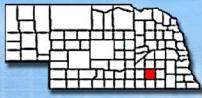
Sutton School Dist. #2	General Fund	0.648825
	Special Building	<u>0.079361</u>
	TOTAL	0.728186
Davenport/Bruning Unified Dist. #47	General Fund	0.500000
Friend School Dist. #68	General Fund	0.747984
	Bond	0.111639
	Special Building	<u>0.020147</u>
	TOTAL	0.879770
McCool Jct. School Dist. #83	General Fund	0.819928
	Bond	0.011713
	Special Building	<u>0.036604</u>
	TOTAL	0.868245
Bruning/Davenport Unified Dist. #94	General Fund	0.500000
Heartland School Dist. #96	General Fund	0.532065
	Special Building	<u>0.008145</u>
	TOTAL	0.540210
Meridian School Dist. #303	General Fund	0.680241
	Special Building	<u>0.010722</u>
	TOTAL	0.690963

### Fire Districts:

Bruning Fire District	General Fund	0.005069
	Sinking Fund	0.005016
	Bond	<u>0.025220</u>
	TOTAL	0.035305
Sutton Fire District	General Fund	0.016996

### Miscellaneous Funds:





# Fillmore Board of Equalization Minutes



BOE October 26, 2021

Upper Big Blue NRD	General Fund	0.023165
Little Blue NRD	General Fund	0.020879
ESU #5	General Fund	0.015000
ESU #6	General Fund	0.015000
	Bond Fund	<u>0.000630</u>
	TOTAL	0.015630
ESU #9	General Fund	0.015000
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 Cerny seconded the motion to adjourn until 9:00 a.m., November 9, 2021. Upon roll call, the vote was as follows:

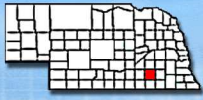
Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka

Nays: None

The Chairman declared the motion carried.

Attest

Chairman



# Fillmore Board of Equalization Minutes



BOE November 9, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 9, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Cerny, Harre, 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 26, 2021 Board meeting were 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 G30, 1999 Ford Econoline Van, and 2017 Ford Transit Van.

Noel moved and Graham seconded the motion to approve the Motor Vehicle Tax Exemption for Geneva United Methodist Church for a 2000 Chevrolet Express Van G30, 1999 Ford Econoline Van, and 2017 Ford Transit 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 14, 2021. Upon roll call, the vote was as follows:

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

Nays: None

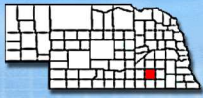
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE November 23, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 23, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Cerny, Harre, 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 9:06 a.m.

## MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the November 9, 2021 Board meeting were approved as presented.

## 2021 CERTIFICATION OF TAXES TO BE COLLECTED

County Assessor, Lynn Mussman presented the 2021 Certification of Taxes as follows:

Real:	\$22,811,142.96
Personal Property:	\$ 1,574,706.02
Centrally Assessed:	\$ 547,419.56

## TAX CORRECTION

Lynn Mussman, County Assessor presented tax correction #6-19 due to the Department of Revenue changing the homestead exemption from 100% to 30% due to undisclosed income.

After discussion, Cerny moved and Lightwine seconded the motion to approve tax correction #6-19 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

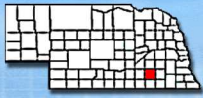
As there were no other items to come before the Board of Equalization, Sluka moved and Cerny seconded the motion to adjourn until 9:00 a.m., December 14, 2021. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

\_\_\_\_\_  
Attest

\_\_\_\_\_  
Chairman



# Fillmore Board of Equalization Minutes



BOE December 14, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 14, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Cerny, Harre, 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 9:23 a.m.

## **MINUTES APPROVED**

Chairman of the Board, Neiman declared the minutes of the November 23, 2021 Board meeting were approved as presented.

## **TAX CORRECTIONS**

County Assessor, Lynn Mussman presented tax corrections #21-01, #21-02, and #21-03 due to the levy correction for Exeter Fire District.

After discussion, Noel moved and Graham seconded the motion to approve tax corrections #21-01, #21-02, and #21-03 to correct the Exeter Fire levy. 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.

## **TAX CORRECTIONS**

Lynn Mussman, County Assessor presented tax correction #19-7 and #19-8 due to the Department of Revenue changing the homestead exemption from 100% to 80% due to undisclosed income.

After discussion, Graham moved and Cerny seconded the motion to approve tax correction #19-7 and #19-8 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.

## **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.

Sluka moved and Noel 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, Lightwine moved and Sluka seconded the motion to adjourn until 9:00 a.m., December 28, 2021. Upon roll call, the vote was as follows:



# Fillmore Board of Equalization Minutes



BOE December 14, 2021

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

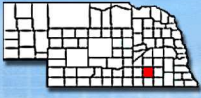
The Chairman declared the motion carried.

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Attest

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Chairman



# Fillmore Board of Equalization Minutes



BOE December 28, 2021

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 28, 2021, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Cerny, Harre, 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 of the December 14, 2021 Board meeting were approved as presented.

## **ADJOURN SINE DIE**

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn sine die until 9:15 a.m., January 11, 2022. 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.

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Attest

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Chairman