

# Fillmore Board of Equalization Minutes



BOE January 5, 2023

## 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 5, 2023, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Noel, Sluka, Neiman, 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 reorganization meeting adjourned at 9:20 a.m.

### **NOMINATIONS OF CHAIRMAN**

The first order of business was the election of Chairman for the year 2023. County Clerk called for nominations for Chairman of the Fillmore County Board of Equalization. Neiman nominated Wade Sluka and Harre seconded the nomination.

With no other nominations, Graham moved and Cerny seconded the motion that the nominations cease for Chairman of 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.

### **ELECTION OF CHAIRMAN**

Graham moved and Neiman seconded the motion to elect Wade Sluka as the 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 and announced that Wade Sluka has been elected as Chairman of the Fillmore County Board of Equalization and turned the meeting over to the Chairman.

### **NOMINATIONS AND ELECTION FOR VICE CHAIRMAN**

Chairman Sluka called for nominations for Vice Chairman of the Fillmore County Board of Equalization. Harre nominated Ralph Graham.

With no other nominations, Harre moved and Lightwine seconded the motion that nominations cease for Vice Chairman of the County Board of Equalization.

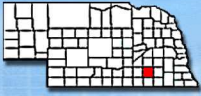
Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

### **ELECTION OF VICE CHAIRMAN**

Harre moved and Cerny seconded the motion to elect Ralph Graham as the Vice Chairman of the Fillmore County Board of Equalization. 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 that Ralph Graham 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 Lightwine 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 11, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, Graham, Harre, and Cerny. Lightwine 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 January 5, 2023 meeting approved as presented.

#### **ABSTRACT COMPLETE**

Lynn Mussman, County Assessor informed the Board that the abstract was complete and that the current valuation is \$2,336,763,655.00.

#### **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 9, 2023. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

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Attest

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Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 9, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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 was adjourned at 9:04 a.m.

### **MINUTES APPROVED**

Chairman of the Board, Neiman declared the minutes from the April 11, 2023 meeting approved as presented.

### **TAX CORRECTIONS**

After discussion, Harre moved and Graham seconded the motion to approve tax corrections #19-20, #20-20, #21-20, #22-20, #23-20, and #24-20 (due to Department of Revenue homestead exemption adjustment) as presented by the Deputy County Assessor, Melissa Houchin. 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., June 13, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., May 23, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Graham, Cerny, and Lightwine. Harre and Neiman were absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and 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. The 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**

Lightwine moved and Cerny seconded motion to approve the May 9, 2023 minutes with the correction of Chairman Sluka approved minutes of the April 11, 2023 as presented instead of Chairman Neiman. Carried 5-0.. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Lightwine, 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 Wells Camp Jefferson for a 2001 United utility trailer.

Graham 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, Lightwine, 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 Blue Valley Community Action (C/O Rural Transit) for a 2019 Goshen Impulse Ford 220 bus, 2018 Dodge Grand Caravan SE, 2014 Dodge Grand Caravan SXT, and 2010 Chrysler Town & Country LX.

Cerny 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 Goshen Impulse Ford 220 bus, 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, Lightwine, 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., June 13, 2023. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

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Attest

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Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 13, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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 was adjourned at 9:05 a.m.

#### **MINUTES APPROVED**

Chairman of the Board, Sluka declared the minutes from the May 23, 2023 meeting approved as presented.

#### **TAX CORRECTIONS**

After discussion, Harre moved and Graham seconded the motion to approve tax corrections #22-2 and #22-3 (due to Department of Revenue homestead exemption adjustment and taxes in advance) as presented by the Deputy County Assessor, Melissa Houchin. 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, Neiman moved and Lightwine seconded the motion to adjourn until 9:00 a.m., June 27, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 27, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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, Sluka declared the minutes of the June 13, 2023 Board meeting approved as presented.

#### **OVER AND UNDERVALUED/OMITTED PROPERTY**

After discussion, Neiman moved and Noel seconded the motion to approve the over and undervalued/omitted property as presented by the County Assessor and Deputy 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.

#### **ADJOURN**

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., July 11, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 11, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, Graham, Harre, and Lightwine. Cerny attending via zoom (nonvoting). The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication and 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. The 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, Sluka declared the minutes of the June 27, 2023 Board meeting approved as presented.

**OVERVALUED AND UNDERVALUED/OMITTED PROPERTY**

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

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

The Chairman declared the motion carried.

**THREE YEAR PLAN OF ASSESSMENT**

Lynn Mussman, County Assessor presented and reviewed the three (3) year plan of assessment with the Board.

**GENEVA SENIOR CENTER PERMISSIVE EXEMPTION APPLICATION**

County Assessor, Lynn Mussman presented the Permissive Exemption application from Geneva Senior Center.

After discussion, Graham moved and Lightwine seconded the motion to approve the Permissive Exemption application from Geneva Senior Center as presented. Upon roll call, the vote was as follows:

Ayes: 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, Neiman moved and Graham seconded the motion to adjourn until 9:00 a.m., July 25, 2023. Upon roll call, the vote was as follows:

Ayes: 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 25, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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, Sluka declared the minutes of the July 11, 2023 Board meeting approved as presented.

#### **EXTENSION FOR A HOMESTEAD EXEMPTION APPLICATION**

County Assessor Lynn Mussman informed the Board that she was presented with an extension for a homestead exemption application and requested the County Board to consider this extension.

After discussion, Neiman moved and Harre seconded the motion to approve the extension for the homestead exemption application 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.

#### **ADJOURN**

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., August 8, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 8, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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, Sluka declared the minutes from the July 25, 2023 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, Neiman moved and Graham seconded the motion to adjourn until 9:00 a.m., August 22, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 22, 2023 in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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 was adjourned at 9:14 a.m.

MINUTES APPROVED

Chairman of the Board, Sluka approved the minutes of the August 8, 2023 Board of Equalization meeting.

2023 VALUATION

County Assessor, Lynn Mussman submitted the 2023 Certification of Valuation at \$2,528,408,742.00.

AGRICULTURAL SOCIETY LEVY

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

RESOLUTION #2023 – 17

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2023:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Agricultural Society	\$127,599.00	0.005047	0.005047

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

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

RESOLUTION #2023 – 18

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2023:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Historical Society	\$14,667.00	0.000580	0.000580

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

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

RESOLUTION #2023 - 19

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2023:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Exeter Fire District	\$32,644.00	0.010771	0.019918
Fairmont Fire District	\$31,000.00	0.009507	0.019918
Geneva Fire District	\$29,427.00	0.006375	0.019918
Grafton Fire District	\$29,453.00	0.012088	0.019918
Milligan Fire District	\$40,000.00	0.017282	0.019918
Ohiowa Fire District	\$30,406.00	0.015163	0.019918
Shickley Fire District	\$85,778.00	0.019918	0.019918

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**

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

**RESOLUTION #2023 - 20**

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2023:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Belle Prairie Township	\$23,522.00	0.017785	0.018627
Bennett Township	\$15,624.36	0.011729	0.018627
Bryant Township	\$19,539.00	0.011011	0.018627
Chelsea Township	\$15,198.00	0.009990	0.018627
Exeter-Fairmont Township	\$25,012.00	0.005966	0.018627
Franklin Township	\$10,446.00	0.011099	0.018627
Geneva Township	\$17,173.00	0.007541	0.018627
Glengary Township	\$21,925.00	0.018627	0.018627
Grafton Township	\$22,000.00	0.015748	0.018627
Hamilton Township	\$14,308.00	0.009410	0.018627
Liberty Township	\$14,933.00	0.011653	0.018627
Madison Township	\$16,173.00	0.008183	0.018627
Momence Township	\$ 7,428.00	0.005915	0.018627
Stanton Township	\$14,458.00	0.008066	0.018627
West Blue Township	\$15,300.00	0.010302	0.018627

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.

**ADJOURNMENT**

As there were no other items to come before the Board of Equalization, Graham moved and Neiman seconded the motion to adjourn until 9:00 a.m., September 12, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 10, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 9:10 a.m.

MINUTES APPROVED

Chairman of the Board, Sluka declared the minutes of the August 22, 2023 Board meeting were approved as presented.

CHANGE IN TAXABLE STATUS OF A PREVIOUSLY EXEMPT PROPERTY DUE TO RECENT SALE

County Assessor, Lynn Mussman informed the Board that she has reviewed and changed an exempt property that was owned by the State of Nebraska to a taxable property as it was recently sold.

ADOPT LEVIES

Neiman 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 2023 – 2024

County General	0.221557
Hospital Operating Fund	0.003955
Ag Society Building Fund	0.002889
Road Dept./Courthouse Building Fund	0.007879
TOTAL COUNTY LEVY	0.236280
Fillmore County Agricultural Society – General	0.004064
Sinking Fund	0.000982
	0.005046
Fillmore County Historical Society	0.000580

SCHOOL DISTRICTS

Exeter-Milligan School Dist. #1 – General Fund	0.533365
Special Building Fund	0.054298
TOTAL	0.587663
Fillmore Central School Dist. #25 – General Fund	0.554750
Special Building Fund	0.052101
TOTAL	0.606851
Shickley School Dist. #54 – General Fund	0.732041
Special Building Fund	0.055415
Qualified Capital Purposes	0.045827
TOTAL	0.833283

TOWNSHIPS

Bennett	0.011715
Liberty	0.011653
Momence	0.005915
Hamilton	0.009410
Exeter/Fairmont	0.005966
Grafton	General 0.015032
	Sinking 0.000716
	TOTAL 0.015748
Geneva	0.007541
Madison	0.008183
Glengary	0.018622
Chelsea	0.009990
Stanton	0.008066
Bryant	0.011006
Belle Prairie	0.017785
Franklin	0.011099
West Blue	0.010302

FIRE DISTRICTS

Exeter – General Fund	0.010767
Bond Fund	0.005952

<b>TOTAL</b>	<b>0.016719</b>
Fairmont – General Fund	0.009494
Grafton – General Fund	0.007750
Geneva – General Fund	0.006375
Bond	0.011113
Truck Bond	<u>0.006163</u>
<b>TOTAL</b>	<b>0.023651</b>
Milligan – General Fund	0.016711
Sinking Fund	<u>0.000570</u>
<b>TOTAL</b>	<b>0.017281</b>
Ohiowa – General Fund	0.013042
Sinking Fund	<u>0.002121</u>
<b>TOTAL</b>	<b>0.015163</b>
Shickley – General Fund	0.019918
Bond	<u>0.006966</u>
<b>TOTAL</b>	<b>0.026884</b>

**CITIES AND VILLAGES**

Exeter Village – General Fund	0.429618
Bond	<u>0.502045</u>
<b>TOTAL</b>	<b>0.931663</b>
Fairmont Village – General Fund	0.417619
Bond	<u>0.332381</u>
<b>TOTAL</b>	<b>0.750000</b>
Grafton Village – General Fund	0.449999
Geneva City – General Fund	0.337221
Bond	<u>0.335674</u>
<b>TOTAL</b>	<b>0.672895</b>
Milligan Village – General Fund	0.450000
Shickley Village – General Fund	0.450000
Strang Village – General Fund	0.260536
Ohiowa Village – General Fund	0.449987

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 9:00 a.m., October 24, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 24, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:08 a.m.

MINUTES APPROVED

Chairman of the Board, Sluka declared the minutes of the October 10, 2023 Board meeting were approved as presented.

APPROVE LEVIES SET BY OTHER COUNTIES

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

School Districts:

Sutton School Dist. #2	General Fund	0.568610
	Special Building	0.116056
	TOTAL	0.684666
Davenport/Bruning Unified Dist. #47	General Fund	0.469873
	Special Building	0.009619
	TOTAL	0.479492
Friend School Dist. #68	General Fund	0.699035
	Bond	0.104992
	Special Building	0.020193
	TOTAL	0.824220
McCool Jct. School Dist. #83	General Fund	0.749222
	Bond	0.014722
	Special Building	0.024054
	TOTAL	0.787998
Bruning/Davenport Unified Dist. #94	General Fund	0.469873
	Special Building	0.009619
	TOTAL	0.479492
Heartland School Dist. #96	General Fund	0.493526
	Special Building	0.011738
	TOTAL	0.505264
Heartland School Dist. #96	Bond	0.072705
Meridian School Dist. #303	General Fund	0.596703
	Special Building	0.012514
	TOTAL	0.609217

Fire Districts:

Bruning Fire District	General Fund	0.020557
	Sinking Fund	0.022794
	TOTAL	0.043351
Sutton Fire District	General Fund	0.016649

Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.021097
Little Blue NRD	General Fund	0.017509
ESU #5	General Fund	0.015000
ESU #6	General Fund	0.015000
	Bond Fund	0.000572
	TOTAL	0.015572
ESU #9	General Fund	0.015000
Southeast Community College	General Fund	0.073700
	Capital Improvements	0.020000
	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, Lightwine moved and Cerny seconded the motion to adjourn until 9:00 a.m., November 14, 2023. 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



The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 28, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 9:05 a.m.

#### **MINUTES APPROVED**

Chairman of the Board, Sluka declared the minutes of the October 24, 2023 Board meeting were approved as presented.

#### **2023 CERTIFICATION OF TAXES TO BE COLLECTED**

County Assessor, Lynn Mussman presented the 2023 Certification of Taxes as follows:

Real:	\$26,778,568.14
Personal Property:	\$ 1,873,634.94
Centrally Assessed:	\$ 545,490.80

#### **ADJOURNMENT**

As there were no other items to come before the Board of Equalization, Neiman moved and Graham seconded the motion to adjourn until 9:00 a.m., December 12, 2023. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 26, 2023, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Sluka presiding. Members present were Noel, Neiman, 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 and 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. The 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, Sluka declared the minutes of the November 28, 2023, Board meeting were approved as presented.

#### **ADJOURN SINE DIE**

As there were no other items to come before the Board of Equalization, Cerny moved and Graham seconded the motion to adjourn sine die until 9:00 a.m., January 12, 2024. 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