

The Fillmore County Board of Equalization convened in open and public session at 9:17 a.m., January 18, 2024, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Harre, Cerny, and Lightwine. Graham was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication 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 9:20 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the December 26, 2023, 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 1999 Ford Econoline van and a 2017 Ford Transit.

Cerny moved and Lightwine seconded the motion to approve the Motor Vehicle Tax Exemptions for Geneva United Methodist Church for a 1999 Ford Econoline van and a 2017 Ford Transit. Upon roll call, the vote was as follows:

Ayes: Cerny, 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 Exemptions for Grafton Holy Cross Cemetery for a 1996 May utility trailer. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

TAX CORRECTION

Lynn Mussman, County Assessor presented tax correction #1 for 2023 to the Board for review.

After discussion, Cerny moved and Sluka seconded the motion to approve tax correction #1 for 2023 as presented by the County Assessor. 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, Cerny moved and Lightwine seconded the motion to adjourn until 9:00 a.m., February 13, 2024. 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

Board of Equalization Reorganization Meeting

The Fillmore County Board of Equalization convened to reorganize, as required by statute, in open and public session at 8:36 a.m. on January 18, 2024, in the Courthouse Boardroom in Geneva, Nebraska. Members present were Noel, Sluka, Neiman, Harre, Cerny, and Lightwine. Graham was listening on the phone/non-voting. 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 reorganization meeting adjourned at 8:42 a.m.

NOMINATIONS OF CHAIRMAN

The first order of business was the election of Chairman for the year 2024. County Clerk called for nominations for Chairman of the Fillmore County Board of Equalization. Cerny nominated Neiman and Harre seconded the nomination.

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

Upon roll call, the vote was as follows:

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

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

ELECTION OF CHAIRMAN

Cerny moved and Harre seconded the motion to elect Jeff Neiman as the Chairman of the Fillmore County Board of Equalization. Upon roll call, the vote was as follows:

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

The County Clerk as acting temporary Chairman declared the motion carried and 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 AND ELECTION FOR VICE CHAIRMAN

Chairman Neiman called for nominations for Vice Chairman of the Fillmore County Board of Equalization. Harre nominated Cerny and Lightwine seconded the nomination.

With no other nominations, Lightwine moved and Harre 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, Harre, Lightwine, Neiman, Noel, and Sluka
Nays: None

The Chairman declared the motion carried.

ELECTION OF VICE CHAIRMAN

Lightwine moved and Harre seconded the motion to elect Larry Cerny as the Vice Chairman of the Fillmore County Board of Equalization. Upon roll call, the vote was as follows:

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

The Chairman declared that Larry Cerny 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 Lightwine and seconded by Cerny to adjourn the reorganization portion of the Board of Equalization meeting. 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

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., February 13, 2024, 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 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

Chairman of the Board, Neiman declared the minutes from the January 18, 2024 meeting approved as presented.

PERMISSIVE EXEMPTION HEARING

Opened public hearing for permissive exemption applications at 9:02 a.m. The following permits were submitted:

American Legion Franklin Post #193	Original town Lots 10, 11, 12, Except W 25' of Lot 12, Block 14, Ohiowa	Full Approval
American Legion LT Earl Forbes Post #21	Original town Lots 592-594, Except E 61.6 of S 6' Lot 594, Fairmont	Approval of a Portion
American Legion/The WM Sullivan Post #218	Original town Lots 407-409, Exeter	Full Approval
Blue Valley Community Action, Inc.	Grandview Addition Lots 1-3, Except N 80' Lots 4-5 & S ½ Vac. Alley, Block 15, Geneva	Full Approval
Blue Valley Community Action, Inc.	Spears Sub Outlot 27 N 4'2 of Lot 10 and all of Lots 11 & 12, Geneva	Full Approval
Camp Sloan, Inc.	Part of the SW ¼, Section 20-7-2, Madison Township	Full Approval
Congregational Church	Original Town Lots 33 – 34 Blk 2, Geneva	Full Approval
Evangelical Free Church of Geneva	Grandview Add Lots 6-8 (144' x 184' unplatted) & Lots 9-13, Block 10, Geneva	Full Approval
Exeter Methodist Community Church	Original town Lots 359-361 & 368-370 & part of 362 & 367, Exeter	Full Approval
Exeter Methodist Community Church	Original town Lots 321 – 322, Exeter	Full Approval
Fairmont Community Church	Original town Lots 499-501, Fairmont	Full Approval
Fillmore County Historical Society	Original town Lots 458 & 459, Fairmont	Full Approval
Fillmore County Historical Society	Original town Lot 591. Fairmont	Full Approval
First Congregational United Church of Christ	Original town Lots 479-480, Exeter	Full Approval
Free German Reformed Salem Church & Cemetery	Part of SW ¼ SW ¼, Section 7-8-4, Grafton Township	Full Approval
Geneva Assembly of God	Tract beg 66'W of NW corner of Blk 26, Grandview Add, S 156.25'W, N 156.25', E 384' to POB, Geneva	Full Approval
Geneva Baptist Church	T B Sloss Add Lots 9-10, Geneva	Full Approval
Geneva Masonic Templecraft Assn., Inc.	Grandview Add Lots 1-5, Block 25, Geneva	Full Approval
Grace Evangelical Lutheran Church	Grandview Addition Lots 7-16 & 20-26, Block 26, Geneva	Full Approval
Grace Evangelical Lutheran Church	Grandview Add Lots 14-16 Ex S 72' Blk 10, Geneva	Full Approval
Grace Evangelical Lutheran Church	Part SE ¼, Section 19-5-1, Franklin Township	Full Approval
Methodist Church of Geneva/The First	Original town E ½ of Lot 36 and all of Lots 37-40, Blk 2, Geneva	Full Approval
Methodist Church of Geneva/United	Original town N 82' of Lots 41-42, Blk 1, Geneva	Full Approval
Milligan Auditorium	Original town Lots 1-3, Block 9, Milligan	Approval of a Portion
Prince of Peace Lutheran Church	Skylark Add Pt of Lot 4 & all of lots 5-6 Blk 1, Geneva	Full Approval
Samuel J Marsh Post #7102 VFW	Spears Sub of Lots 103-104, Lots 1 & 2, N 2' Lot 3 & Lot 102, Blk 7, Original town, Geneva	Approval of a Portion
Amish Mennonite Church Trustees Salem Mennonite Church	Pt SE SE ¼, 17-5-3 Hamilton Township	Full Approval
Salem Mennonite Church	Swartzendruber Add Lot 1, Block 3, Shickley	Full Approval
Shickley United Methodist Church	Swartzendruber Add Lot 5 Blk 3, Shickley	Full Approval
Shickley United Methodist Church	Swartzendruber Add Lot 6 Blk 3, Shickley	Full Approval
St. Helena's Catholic Church	Original town Lots 270-273, Grafton	Full Approval
St Johannes German Evangelical Lutheran Church	First Add Lots 1-2 & N 17' Lot 3, Blk 4, Ohiowa	Full Approval
St Johannes German Evangelical Lutheran Church	First Add Lots 11-12 Blk 4, Ohiowa	Full Approval
St. Josephs Church	Smith & Sloss First Addition Lots 49-50, N ½ Lots	Full Approval

	51-52, Lot 53 & W 26' Lot 54, Geneva	
St Josephs Church of Geneva	Smith & Sloss First Add Lots 121-128, Geneva	Full Approval
St Joseph Catholic Church	Smith & Sloss First Add Lot 137 & Lot 138 Ex E 12', Geneva	Full Approval
St Joseph Catholic Church of Geneva	Smith & Sloss First Add Lots 140-141, Geneva	Full Approval
St Joseph Catholic Church of Geneva	Smith & Sloss First Add N ½ Lots 142-144, Geneva	Full Approval
St. Mary's Catholic Church Shickley	Swartzendruber Add Lot 1 & Lot 2, Block 1, Shickley	Full Approval
St. Stephen's Catholic Church	Original town Lots 34-45, Exeter	Full Approval
St. Wenceslaus Catholic Church	Original town Lots 12-18, Block 2, Milligan	Full Approval
St Wenceslaus Catholic Church of Milligan	Original town Lots 9-11, Blk 2, Milligan	Full Approval
Trinity Evangelical Lutheran Church	Tatro's First Add Lots 94-98, Grafton	Full Approval
United Methodist Church	Original town Lots 1-3, Block 8, Milligan	Full Approval
VSL Geneva, LLC	Part of Lots 16 thru 30, James H Bigelows 5 th Addition & part of Lots 1 thru 15, McDevitts Subdivision, Blk 2, Geneva and part of SW ¼ 31-7-2, Madison Township	Full Approval
Zion German Lutheran Church	First Add Lot 6 Ex N 10' & all Lots 7-11 except W 130', Block 12, First Addition Shickley	Full Approval

CLOSE PERMISSIVE EXEMPTION HEARING

Graham moved and Sluka seconded the motion to close the public hearing for permissive exemptions at 9:03 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

Graham 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, Cerny moved and Sluka seconded the motion to adjourn until 9:00 a.m., March 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., April 9, 2024, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, 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 9:07 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the February 13, 2024 meeting approved as presented.

PERMISSIVE EXEMPTION

After discussion with the County Assessor, Graham moved and Cerny seconded the motion to approve the permissive exemption for the Geneva Senior Center Foundation, Inc as it was accidentally left out of the original filings but was received by the deadline. Upon roll call, the vote was as follows:

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

Nays: None

The Chairman declared the motion carried.

ABSTRACT COMPLETE

Lynn Mussman, County Assessor informed the Board that the abstract was complete and that the current valuation is \$2,599,378,910.00.

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., April 23, 2024. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, 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., April 23, 2024, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, and Lightwine. Cerny was 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 9:07 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the April 9, 2024, meeting approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun submitted a Motor Vehicle Tax Exemption for VSL Geneva, LLC for a 2008 Dodge Grand Caravan, 2014 Dodge Grand Caravan, 2007 Ford Turtle Top Bus, and 2012 Dodge Ram 1500.

Lightwine moved and Noel seconded the motion to approve the Motor Vehicle Tax Exemptions for VSL Geneva, LLC for a 2008 Dodge Grand Caravan, 2014 Dodge Grand Caravan, 2007 Ford Turtle Top Bus, and 2012 Dodge Ram 1500. Upon roll call, the vote was as follows:

Ayes: Lightwine, Neiman, and Noel

Nays: Graham, Harre, and Sluka

The Chairman declared the motion failed.

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 13, 2024. Upon roll call, the vote was as follows:

Ayes: 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., May 13, 2024, 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 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 9:08 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes from the April 23, 2024, meeting approved as presented.

MOTOR VEHICLE TAX EXEMPTION HEARING

County Treasurer, Darcy Nun resubmitted a Motor Vehicle Tax Exemption for VSL Geneva, LLC for a 2008 Dodge Grand Caravan, 2014 Dodge Grand Caravan, 2007 Ford Turtle Top Bus, and 2012 Dodge Ram 1500.

Harre moved and Lightwine seconded the motion to approve the Motor Vehicle Tax Exemptions for VSL Geneva, LLC for a 2008 Dodge Grand Caravan, 2014 Dodge Grand Caravan, 2007 Ford Turtle Top Bus, and 2012 Dodge Ram 1500. Upon roll call, the vote was as follows:

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

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.

Sluka moved and Lightwine 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, 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 Sluka seconded the motion to adjourn until 9:00 a.m., June 11, 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 11, 2024, 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 posting. 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, Neiman declared the minutes of the May 28, 2024, Board meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Graham moved and Lightwine 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: 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 Sluka seconded the motion to adjourn until 9:00 a.m., June 25, 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., June 25, 2024, 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 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 9:03 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the June 11, 2024, Board meeting approved as presented.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Cerny moved and Graham 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: 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 9, 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 9, 2024, 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 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 25, 2024, Board meeting approved as presented.

PROTEST #2024-01

Jenny & David Cook were present for the discussion regarding their protest filed for their valuation. They are requesting that their valuation be reduced from \$97,645.00 to \$70,655.00.

After inspection of the interior by the Assessor and further discussion, Harre moved and Sluka seconded the motion to approve the Assessor's recommendation of \$75,955.00. 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.

OVERVALUED AND UNDERVALUED/OMITTED PROPERTY

After discussion, Noel moved and Lightwine 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: 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 #21-06, #21-07, #21-08, and #21-09 due to changes made by the Department of Revenue reflecting a percentage change in the homestead exemption. 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

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

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 Graham 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, 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 Sluka seconded the motion to adjourn until 9:00 a.m., July 23, 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.

Attest

Chairman

BOE July 9, 2024

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 23, 2024, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Cerny, and Lightwine. Harre was absent. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication 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

After review, Lightwine moved and Sluka seconded the motion to approve the minutes with a change to the approval of the June 25, 2024, minutes as approved by Chairman, Neiman (not Sluka). Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, 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 Geneva United Methodist Church for a 2015 Ford Transit Van.

Graham moved and Cerny seconded the motion to approve the Motor Vehicle Tax Exemptions for Geneva United Methodist Church for a 2015 Ford Transit Van. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

CEMETERY PROPERTY REVIEW

County Assessor, Melissa Houchin 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.

ADJOURN

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., August 13, 2024. Upon roll call, the vote was as follows:

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

The Chairman declared the motion carried.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., August 27, 2024, 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 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 9:11 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman approved the minutes of the August 13, 2024, Board of Equalization meeting.

2024 VALUATION

County Assessor, Melissa Houchin submitted the 2024 Certification of Valuation at \$2,800,859,692.00.

AGRICULTURAL SOCIETY LEVY

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

RESOLUTION #2024 – 12

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2024:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Agricultural Society	\$132,064.00	0.004715	0.004715

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

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

RESOLUTION #2024 – 13

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2024:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Historical Society	\$15,180.00	0.000542	0.000542

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

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

RESOLUTION #2024 - 14

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2024:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Exeter Fire District	\$33,774.00	0.009816	0.018504
Fairmont Fire District	\$34,000.00	0.009443	0.018504
Geneva Fire District	\$30,456.00	0.005935	0.018504
Grafton Fire District	\$30,511.00	0.011123	0.018504
Milligan Fire District	\$44,000.00	0.016776	0.018504
Ohiowa Fire District	\$31,165.00	0.013766	0.018504
Shickley Fire District	\$88,780.00	0.018504	0.018504

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 Noel seconded the introduction of the following resolution:

RESOLUTION #2024 - 15

Pursuant to LB 77-3443, The County Board of Supervisors of Fillmore County hereby resolves to set the following final levy allocation for 2024:

	Request Amount	Levy Rate at Requested Amount	Max. Levy Rate Allowed under Final Allocation
Belle Prairie Township	\$24,110.00	0.016330	0.016330
Bennett Township	\$16,152.00	0.010787	0.016330
Bryant Township	\$19,966.00	0.010172	0.016330
Chelsea Township	\$15,730.00	0.009284	0.016330
Exeter-Fairmont Township	\$25,637.00	0.005643	0.016330
Franklin Township	\$10,601.00	0.009961	0.016330
Geneva Township	\$17,516.00	0.007103	0.016330
Glengary Township	\$ 7,162.00	0.005396	0.016330
Grafton Township	\$22,000.00	0.014093	0.016330
Hamilton Township	\$14,808.00	0.008799	0.016330
Liberty Township	\$15,455.00	0.010679	0.016330
Madison Township	\$16,739.00	0.007616	0.016330
Momence Township	\$ 7,613.00	0.005380	0.016330
Stanton Township	\$15,274.00	0.007546	0.016330
West Blue Township	\$15,300.00	0.009281	0.016330

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 Sluka seconded the motion to adjourn until 9:00 a.m., September 10, 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., October 8, 2024, 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 9:08 a.m.

MINUTES APPROVED

Chairman of the Board, Sluka declared the minutes of the August 27, 2024, Board meeting were approved as presented.

ADOPT LEVIES

Cerny 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 2024 – 2025

County General	0.206244
Hospital Operating Fund	0.003869
Ag Society Building Fund	0.002434
Road Dept./Courthouse Building Fund	0.006500
TOTAL COUNTY LEVY	0.219047
Fillmore County Agricultural Society – General	0.003797
Sinking Fund	0.000918
	0.004715
Fillmore County Historical Society	0.000542

SCHOOL DISTRICTS

Exeter-Milligan School Dist. #1 – General Fund	0.473852
Special Building Fund	0.069009
TOTAL	0.542861
Fillmore Central School Dist. #25 – General Fund	0.507815
Special Building Fund	0.047693
TOTAL	0.555508
Shickley School Dist. #54 – General Fund	0.670000
Special Building Fund	0.053000
Qualified Capital Purposes	0.042000
TOTAL	0.765000

TOWNSHIPS

Bennett	0.010787
Liberty	0.010679
Momence	0.005380
Hamilton	0.008799
Exeter/Fairmont	0.005643
Grafton	General 0.013452
	Sinking 0.000641
	TOTAL 0.014093
Geneva	0.007103
Madison	0.007616
Glengary	0.005396
Chelsea	0.009284
Stanton	0.007546
Bryant	0.010167
Belle Prairie	0.016330
Franklin	0.009961
West Blue	0.009281

FIRE DISTRICTS

Exeter – General Fund	0.009816
Bond Fund	0.003212
Building Bond Fund	0.008324
TOTAL	0.021352
Fairmont – General Fund	0.008810
Grafton – General Fund	0.011123

Geneva – General Fund	0.005935
Bond	0.009884
Truck Bond	0.005481
TOTAL	0.021300
Milligan – General Fund	0.016222
Sinking Fund	0.000554
TOTAL	0.016776
Ohiowa – General Fund	0.011840
Sinking Fund	0.001925
TOTAL	0.013765
Shickley – General Fund	0.018504

CITIES AND VILLAGES

Exeter Village – General Fund	0.429619
Bond	0.581209
TOTAL	1.010828
Fairmont Village – General Fund	0.406835
Bond	0.346126
TOTAL	0.752961
Grafton Village – General Fund	0.450000
Geneva City – General Fund	0.337221
Bond	0.335674
TOTAL	0.672895
Milligan Village – General Fund	0.450000
Shickley Village – General Fund	0.450000
Strang Village – General Fund	0.234898
Ohiowa Village – General Fund	0.449985

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 Harre seconded the motion to adjourn until 9:00 a.m., October 22, 2024. Upon roll call, the vote was as follows:

Ayes: Cerny, Graham, Harre, Lightwine, Neiman, and Noel
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., October 22, 2024, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

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

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the October 8, 2024, Board meeting approved as presented.

APPROVE LEVIES SET BY OTHER COUNTIES

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

School Districts:

Sutton School Dist. #2	General Fund	0.554529
	Qualified Capital Purchase	0.027453
	Special Building	0.054906
	TOTAL	0.636888
Davenport/Bruning Unified Dist. #47	General Fund	0.431166
	Special Building	0.023439
	TOTAL	0.454605
Friend School Dist. #68	General Fund	0.647133
	Bond	0.092840
	Special Building	0.039254
	TOTAL	0.779227
McCool Jct. School Dist. #83	General Fund	0.738617
	Special Building	0.027083
	Qualified Capital Purchase	0.003693
	TOTAL	0.769393
Bruning/Davenport Unified Dist. #94	General Fund	0.431166
	Special Building	0.023439
	TOTAL	0.454605
Heartland School Dist. #96	General Fund	0.456544
Heartland School Dist. #96 (22-6296)	Bond	0.073760
Heartland School Dist. #96 (24-6596R)	Bond	0.067609
Meridian School Dist. #303	General Fund	0.550310
	Special Building	0.007685
	TOTAL	0.557995

Fire Districts:

Bruning Fire District	General Fund	0.019761
	Bond	0.019747
	TOTAL	0.039508
Sutton Fire District	General Fund	0.016050

Miscellaneous Funds:

Upper Big Blue NRD	General Fund	0.019725
Little Blue NRD	General Fund	0.019037
ESU #5	General Fund	0.015000
ESU #6	General Fund	0.015000
	Bond Fund	0.000526
	TOTAL	0.015526
ESU #9	General Fund	0.014029
Southeast Community College	Capital Improvements	0.020000

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., November 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., November 26, 2024, 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 9:06 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the October 22, 2024 Board meeting were approved as presented.

2024 CERTIFICATION OF TAXES TO BE COLLECTED

County Assessor, Melissa Houchin presented the 2024 Certification of Taxes as follows:

Real:	\$25,815,593.42
Personal Property:	\$ 1,758,560.56
Centrally Assessed:	\$ 463,574.92

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 and a 2015 Ford Transit Van.

Harre moved and Lightwine seconded the motion to approve the Motor Vehicle Tax Exemptions for Geneva United Methodist Church for a 2017 Ford Transit Van and a 2015 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, Graham moved and Cerny seconded the motion to adjourn until 9:00 a.m., December 10, 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.

Attest

Chairman

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., December 23, 2024, 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 9:05 a.m.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the November 26, 2024, Board meeting were 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 Utility Trailer.

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

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

The Chairman declared the motion carried.

TAX CORRECTIONS

Melissa Houchin, County Assessor, presented three tax corrections due to the State changing the Homestead Exemption percentage.

Cerny moved and Noel seconded the motion to approve tax corrections #2024-1, 2024-2, and 2024-3 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.

ADJOURN SINE DIE

As there were no other items to come before the Board of Equalization, Graham moved and Cerny seconded the motion to adjourn sine die until 9:00 a.m., January 9, 2025. 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