

A regular meeting of the Fillmore County Board of Equalization was convened in open and public session, in the Boardroom of the Courthouse in Geneva. Notice of the meeting was given by publication in the Nebraska Signal and posted on the County Clerk's office door. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting. All proceedings hereafter shown were taken while in the convened meeting which was open to the attendance of the public.

The Fillmore County Board of Equalization convened on July 14, 2026, at 9:00 a.m.

Present: Chairman: Jeff Neiman
Members: Larry Cerny, Ralph Graham, Kenny Harre, Mark Lightwine, Merle Noel, and Wade Sluka
County Clerk: Amy Nelson

Visitor: Brian Mumm

Pledge of Allegiance was recited.

Chairman Neiman announced that a complete copy of the Open Meetings Act is available for review in the Board of Equalization room.

MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the June 23, 2026, Board meeting approved as presented.

PROTEST #2026-01

Jeremy Row submitted a protest for Bear Creek Farms requesting that his valuation be reduced from \$147,260.00 to \$125,145.00 and \$10,670.00 to \$8,560.00 for personal property. Mr. Row wasn't present during the protest hearing.

After discussion, Harre moved and Sluka seconded the motion to approve the Assessor's recommendation of no change for protest #2026-01, valuation is equal to all rural properties of like quality/condition, total valuation of \$147,260.00. 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.

PROTEST #2026-02

Jeremy Row submitted a protest for Bear Creek Farms that his valuation be reduced from \$248,915.00 to \$204,300.00. Mr. Row wasn't present during the protest hearing.

After discussion, Sluka moved and Cerny seconded the motion to approve the Assessor's recommendation of no change for protest #2026-02, valuation is equal to all rural properties of like quality/condition, total valuation of \$248,915.00. 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.

PROTEST #2026-03

Marv A. Swanson submitted his protest requesting that his valuation be reduced from \$80,220.00 to \$54,230.00. Mr. Swanson wasn't present during the protest hearing. The Board discussed his valuation with him when he did appear.

After discussion, Graham moved and Lightwine seconded the motion to approve the Assessor's recommendation of no change for protest #2026-03, valuation is equal to like property in Exeter, total valuation of \$72,745.00. 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.

OVER AND UNDERVALUED/OMITTED PROPERTY

After discussion, Sluka 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: 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 Blue Valley Community Action c/o Rural Transit for a 2010 Chrysler Town & Country LX, 2014 Dodge Caravan Grand SXT, 2019 Goshen Impulse Ford 220 Bus, and 2024 Ford Transit van.

Sluka moved and Graham seconded the motion to approve the Motor Vehicle Tax Exemptions for Blue Valley Community Action c/o Rural Transit for a 2010 Chrysler Town & Country LX, 2014 Dodge Caravan Grand SXT, 2019 Goshen Impulse Ford 220 Bus, and 2024 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.

ADJOURN

As there was no other business to come before the Board, Graham moved and Harre seconded the motion to adjourn the meeting at 9:27 a.m. until July 28, 2026. 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.

State of Nebraska)
County of Fillmore) ss.

I, Amy Nelson, the undersigned County Clerk of Fillmore County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed by official seal this 14th day of July 2026.

Attest

Chairman