

**PAWNEE COUNTY BOARD OF EQUALIZATION
JANUARY 30, 2018**

The Pawnee County Board of Equalization convened in session on Tuesday, January 30, 2018, at 8:55 a.m. in the first floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such public hearing was published in the January 18, 2018 issue of the Pawnee Republican. Present were Commissioners, Dennis Schaardt, Jan Lang, Ron Seitz, County Assessor, Jonathan Bailey and County Clerk, Candi Nicholas. The Chairman Schaardt announced the open meeting law poster was posted on the east wall. Lang moved and Seitz seconded to approve the minutes from the Board of Equalization of December 19, 2017. Voting: Schaardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schaardt (yes). The purpose of this public hearing was permissive exemptions.

Jonathan Bailey reported to the Board that all approved permissive exemptions were returned to the Assessor's office by the deadline. The list of all permissive exemptions are available for public inspection in the Assessor's office.

Adjourned 8:58 a.m.

S/Dennis Schaardt
S/Jan Lang
S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
MARCH 27, 2018

The Pawnee County Board of Equalization convened in session on Tuesday, March 27, 2018, at 8:58 a.m. in the first floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such public hearing was published in the March 8, 2018 issue of the Pawnee Republican. Present were Commissioners, Dennis Schardt, Jan Lang, Ron Seitz, County Assessor, Jonathan Bailey and County Clerk, Candi Nicholas. The Chairman Schardt announced the open meeting law poster was posted on the east wall. Lang moved and Seitz seconded to approve the minutes from the Board of Equalization of January 30, 2017. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes). The purpose of this public hearing was tax roll corrections.

Jonathan Bailey presented the following tax roll corrections:

#0118 tax roll correction 677004977 was a clerical error on personal property. This will change the taxes from \$524.00 to \$340.04.

#0218 tax roll correction 670004380 was an administration error on personal property. This will change the incorrect valuation from \$223,760.00 to \$131,155.00 which will change the tax from \$3132.86 to \$1775.64.

Lang moved and Seitz seconded to approve the tax roll corrections as presented. Voting: Seitz(yes), Schardt (yes) and Lang (yes).

Adjourned 9:05 a.m.

S/Dennis Schardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JUNE 5, 2018

The Pawnee County Board of Equalization convened in session on Tuesday, June 5, 2018, at 8:45 a.m. in the first floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was published in the May 24, 2018 issue of the Pawnee Republican. Present were Commissioners, Dennis Schaardt, Jan Lang, Ron Seitz, County Assessor, Jonathan Bailey and County Clerk, Candi Nicholas. Chairman Schaardt announced the open meeting law poster was posted on the east wall. Lang moved and Seitz seconded to approve the minutes from the Board of Equalization of March 27, 2018. Voting: Schaardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schaardt (yes).

Jonathan Bailey presented a spreadsheet for clerical errors, overvalued, undervalued and omitted properties. Grassland dropped in value between 12 to 18% and dryland dropped from 0 to 4%. After discussion Lang moved and Seitz seconded to approve the changes for clerical errors, overvalued, undervalued and omitted properties. Voting: Seitz (yes), Schaardt (yes) and Lang (yes).

Notices will be sent out June 5 to property owners for the affected properties and they will have 30 days (July 5) to protest if they so choose.

A list of the clerical errors, overvalued, undervalued and omitted properties is held in the Assessor' office for public inspection during regular business hours.

Adjourned 8:56 a.m.

S/Dennis Schaardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 6, 2018

The Pawnee County Board of Equalization convened in session on Tuesday, July 6, 2018, at 9:00 a.m. in the first floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was posted at the Pawnee City Post Office, Burchard Post Office, Dubois Post Office, Den's Country Meats, Table Rock, The Bank of Steinauer & Lewiston Consolidated School, Lewiston. Present were Commissioners, Dennis Schardt, Jan Lang, Ron Seitz, County Assessor, Jonathan Bailey and County Clerk, Candi Nicholas. Chairman Schardt announced the open meeting law poster was posted on the east wall. Lang moved and Seitz seconded to approve the minutes from the Board of Equalization of June 5, 2018. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes).

The following protests were heard and the recommendations of the Assessor are as follows:

Carl deKoning did not appear, Protest #1, Parcel ID 670000950, land stayed the same at \$8,300.00, buildings lowered from \$24,770.00 to \$16,155.00 totaling \$24,455.00. Cheryl Bice did not appear, Protest #2, Parcel ID 670004088, land stayed the same at \$2,745.00, buildings lowered from \$19,050.00 to \$9,470.00 totaling \$12,215.00; Avis I. Collar appeared, Protest #3, Parcel ID 670003880, land and buildings stayed the same at \$44,255.00. Robert G. and Vicky Nutter appeared, Protest #4, Parcel ID 670004038, land lowered from \$10,930.00 to \$9,710.00, buildings stayed the same at \$23,195.00 totaling \$32,905.00. Kenny M. and Jenett K. Reed appeared, Protest #5, Parcel ID 670000859, land lowered from \$7,760.00 to \$3,420.00. Joy R. McCage appeared, Protest #6, Parcel ID 670005038, land lowered from \$5,500.00 to \$4,125.00. Michael Wilcox did not appear, Protest #7, Parcel ID 670000475, land and buildings stayed the same at \$8,255.00, Protest #8, Parcel ID 670003876, land and buildings stayed the same at \$26,850.00, Protest #9, Parcel ID 670000550, land lowered from \$9,615.00 to \$7,210.00, Protest #10, Parcel ID 670000549, land and buildings stayed the same at \$7,290.00. Donald A. Judith R. Albers, did not appear, Protest #11, Parcel ID 670002241, did not appear, land lowered from \$408,515.00 to \$402,565.00. Gerald A. McCall, did not appear, Protest #12, Parcel ID 670001840, land lowered from \$173,060.00 to \$165,330.00, Protest #13, Parcel ID 670002018, land stayed the same at \$223,450.00, Protest #14, Parcel ID 670002473, land stayed the same at \$261,805.00, buildings lowered from \$39,480.00 to \$17,620.00 totaling \$279,425.00, Protest #15, Parcel ID 670003301, land stayed the same at \$198,415.00, Protest #16, Parcel ID 670001526, land stayed the same at \$140,805.00. David L. and Elizabeth A. Williams did not appear, Protest #17, Parcel ID 670000651, land and buildings stayed the same at \$165,120.00. Bruce L. Rogers appeared, Parcel ID 670003258, Protest #18, land lowered from \$472,195.00 to \$466,330.00. Karen A. Harlow appeared, Protest #19, Parcel ID 670000863, land stayed the same at \$5,645.00, buildings lowered from \$50,820.00 to \$35,455.00 totaling \$41,100.00, Protest #20, Parcel ID 670000863, land lowered from \$12,950.00 to \$8,435.00, buildings stayed the same at \$2,795.00, totaling \$11,230.00. Dale Buman appeared, Protest #21, Parcel ID 670000630, land stayed the same at \$2,585.00, buildings lowered from \$46,280.00 to \$40,415.00 totaling \$43,000.00. Protest #22, Parcel #670000499, land stayed the same at \$2,505.00, buildings lowered from \$63,295.00 to \$50,815.00 totaling \$53,320.00.

After discussion Lang moved and Seitz seconded to approve the Assessor's recommendations for numbers 1 through 22 of the 2018 property valuation protests. Voting: Seitz (yes), Schardt (yes) and Lang (yes).

Adjourned 1:24 p.m.

S/Dennis Schardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION

OCTOBER 9, 2018

The Pawnee County Board of Equalization met in session, which was open to the public, on Tuesday, October 9, 2018, at 8:45 a.m. in the first floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was published in the Thursday, October 4, 2018, issue of the Pawnee Republican. Present were Commissioners Dennis Schardt, Jan Lang, Ron Seitz and County Clerk, Candi Nicholas. The Chairman announced the open meeting laws poster was posted on the east wall. Lang moved and Seitz seconded to approve the minutes of July 6, 2018. Voting: Schardt (yes), Lang (yes) & Seitz (yes). Seitz moved and Lang seconded to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Schardt (yes). The purpose of this meeting was to set the 2018-2019 tax levies.

After discussion Lang moved and Seitz seconded to approve Resolution 18-30 setting the 2018-2019 tax levies. Voting: Seitz (yes), Schardt (yes) and Lang (yes).

2018 TAX RATES

<u>SUBDIVISIONS</u>	<u>Fund</u>	<u>Tax Rate</u>
PAWNEE COUNTY	General Fund	0.255940
PAWNEE CO. AG SOCIETY	General Fund	0.005155

FIRE DEPARTMENTS

Burchard Rural Fire	General-MFO	0.019664
DuBois Rural	General-MFO	0.019664
Pawnee Rural	General-MFO	0.019664
Summerfield Rural	General-MFO	0.019664
Table Rock Rural	General-MFO	0.019664

CITIES & VILLAGES

Pawnee City	General	0.465546
Airport	General	0.015865
Village of Lewiston	General	0.461696
Village Steinauer	General	0.368888
Village DuBois	General	0.452626
Village of Table Rock	General	0.450000
Village of Burchard	General	0.292783

SCHOOLS

Pawnee City	General	0.998902
Pawnee City	Spl Bldg Fund	0.000000
Pawnee City	Qualified Capitol Purpose	0.036241
	TOTAL	1.035143
Lewiston	General	0.600944
Lewiston	Special Bldg	0.031088
Lewiston	Qualified Capital Purpose	0.020265
	TOTAL	0.652297

Chairman Schardt adjourned the meeting at 8:52 a.m.

s/Dennis Schardt

s/Jan Lang

s/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION

OCTOBER 23, 2018

The Pawnee County Board of Equalization met in session, which was open to the public, on Tuesday, October 23, 2018, at 8:55 a.m. in the first floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was published in the Thursday, October 18, 2018, issue of the Pawnee Republican. Present were Commissioners Dennis Schardt, Jan Lang, Ron Seitz and County Clerk, Candi Nicholas. The Chairman announced the open meeting laws poster was posted on the east wall. Lang moved and Seitz seconded to approve the minutes of October 9, 2018. Voting: Schardt (yes), Lang (yes) & Seitz (yes). Seitz moved and Lang seconded to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Schardt (yes).

After discussion the Board acknowledged the 2018-2019 Tax Rates for the adjoining counties.

OTHER COUNTIES

Richardson County	<u>Unified School 70</u>	
	General	0.637427
	Bond (37Dist)	
	Spc.Bldg	0.050259
	QCPUF (K-12) Cap. Impr	0.049033
	Total	0.736719
	<u>Humboldt Rural Fire</u>	
	General Fund	0.012270
	Bond	0.001522
	Total	0.013792
Nemaha County	<u>ESU #4</u>	
	General Fund	0.015000
	<u>Johnson Brock School #23</u>	
	General Fund	0.603515
	Bond Fund	0.050532
	Special Building	0.062500
	Total	0.716547
Lancaster County	<u>Southeast Comm.College</u>	
	General Fund	0.070700
	Cap.Improvement	0.020000
	ADA/Hazardous Waste	
	Total	0.090700
Gage County	<u>Diller Odell School</u>	
	General Fund	0.56216
	Special Building Fund	0.117682
	Total	0.679842
	<u>Wymore School</u>	
	General Fund	1.05
	Special Building Fund	0
	QCPU	0.03
	Bond Fund	0
	Total	1.08
	<u>ESU #5</u>	
	General Fund	0.015000
	Bond Fund	
	<u>Lower Big Blue</u>	
	General Fund	0.024231

JOHNSON COUNTY	<u>Johnson County Central 50</u>	
	General Fund	0.878678
	Bond Fund	
	Special Building Fund	0.061107
	Capital Purpose Fund	
	Total	0.939785
	<u>Elk Creek Fire District</u>	
	General Fund	0.012085
	 Nemaha Natural Resources	
	General Fund	0.026759

Chairman Schardt adjourned the meeting at 8:59 a.m.

s/Dennis Schardt

s/Jan Lang

s/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION
DECEMBER 4, 2018**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, December 4, 2018 at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was published in the Thursday, November 22, 2018 issue of The Pawnee Republican. Present were Jan Lang, Ron Seitz and County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Dennis Schardt was absent. Vice-Chairman Lang opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Sietz moved and Lang seconded the motion to approve the minutes of October 23, 2018 as presented. Voting: Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes) and Seitz (yes).

Jonathan Bailey, Assessor, met with the Board to discuss tax roll corrections 0418, 0518 and 618. Tax roll corrections 0418(2017 taxes) & 0518 (2018 taxes) are on the same property, Assessor sent out personal property schedule, received no word back so it was put on personal property tax roll, owner brought in proof that ATV was given to the person so no basis for personal property. 0418, parcel 677004993, 2017 taxes with penalty was \$121.82 change to zero, 0518, parcel 670002496, 2018 taxes with penalty \$93.86 to zero. Tax roll correction 0618, parcel 670002496 E1/2 NE1/4 36-1-10, was incorrectly changed to 75 acres grass valued at \$157,530.00 with taxes of \$2,123.56. After correction it is valued at \$154,230.00 with taxes of \$2,078.58, this results in a deduction of \$44.94.

Seitz moved and Lang seconded to approve tax roll correction. Voting: Lang (yes) & Seitz (yes).

Vice-Chairman Lang adjourned the meeting at 9:00 a.m.

Attest: Candi Nicholas, Pawnee County Clerk

S/Jan Lang
S/Ron Seitz