

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JANUARY 29, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, January 29, 2019 at 8:45 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, January 24, 2019 issue of The Pawnee Republican. Present were Dennis Schardt, Jan Lang, Ron Seitz and County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of December 4, 2018 as presented. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes).

Jonathan Bailey, Assessor, met with the Board to discuss tax roll corrections 0119, 0219, 0319 & 0419. Correction 0119 personal property schedule 677004994 for year 2018. The land has been sold so \$81.80 will be deducted off the taxes. Corrections 0219 & 0319 both are on personal property schedule 677005017, correction 0219 is for 2017 and correction 0319 is for 2018. The property was duplicated on personal property schedule 670005661. 0219 taxes deducted are \$149.36 and on 0319 taxes deducted are \$260.24. Correction 0419 real property schedule 670000178 is improvement on leased land on lot 99, Frazier's Lake, removed trailer from property in April 2016, will correct 2017 taxes which will deduct \$15.70.

Lang moved and Seitz seconded to approve tax roll corrections 0119, 0219, 0319 and 0419 as presented. Voting: Seitz (yes) Lang (yes) & Schardt (yes).

Also discussed were Permissive Exemptions. One new 451 permissive exemption was filed from Pawnee City Assisted Living which is owned by The City of Pawnee City. There will be a public hearing held regarding this exemption between February 1 and May 1.

The Assessor is still missing 451A exemption from Mission Creek Church, the form was sent to the church and haven't heard back from them yet.

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**  
**FEBRUARY 26, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, February 26, 2019 at 8:50 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, February 14, 2019 issue of The Pawnee Republican. Present were Dennis Schardt, Jan Lang, Ron Seitz and County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of January 29, 2019 as presented. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes).

Jonathan Bailey, Assessor, met with the Board to discuss tax roll corrections 0519 and 0619

Tax roll correction 0519 is a correction of real property schedule 670004155 the land was charged with two attached garages instead of one. The correction of 2018 value is from \$446,155.00 to \$434,435.00 with a tax difference of \$159.48.

Tax roll correction 0619 is a correction of personal property schedule 670004541 an item was still listed on depreciation schedule and the item had been traded in. Changed the current combine value from \$161,860 to \$126,380 with a change in tax value of \$2,043.16 to \$1,565.82 which is a change of \$477.34.

Lang moved and Seitz seconded to approve tax roll corrections 0519 and 0619. Voting: Seitz (yes), Schardt (yes) and Lang (yes).

The date for the hearing for permissive exemptions will be held on March 26, 2018 at 8:45 a.m. in the Courthouse meeting room.

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**  
**MARCH 26, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, March 26, 2019 at 8:45 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, March 14, 2019 issue of The Pawnee Republican. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of February 26, 2019 as presented. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes).

Jonathan Bailey, Assessor, met with the Board to discuss permissive exemptions. There is a new permissive exemption request for Pawnee City Assisted Living which is owned by Pawnee City. Rooms are available to Medicaid recipients, which makes it eligible for tax exempt status. Bailey recommended to approve the Assisted Living Exemption.

The assessed value is \$1,290,780.

Lang moved and Seitz seconded to approve Bailey's recommendation of the permissive exemption for Pawnee City Assisted Living. Voting: Seitz (yes), Schardt (yes) and Lang (yes).

Chairman Schardt adjourned the meeting at 8:50 a.m.

S/Dennis Schardt  
S/Jan Lang  
S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JUNE 4, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, June 4, 2019 at 8:45 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, May 23, 2019 issue of The Pawnee Republican. Present were Dennis Schaardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schaardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of May 21, 2019 as presented. Voting: Schaardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schaardt (yes).

Jonathan Bailey, Assessor, met with the Board to discuss over-valued/under-valued and omitted properties. There were forty-seven changes in buildings and/or land valuations. The total valuations prior to the changes was \$2,089,460 and the total valuation after the changes is \$2,317,255. The list of the 2019 change of valuations is held in the Pawnee County Assessor's office for viewing during regular business hours.

Lang moved and Seitz seconded to approve Bailey's recommendation of the over-valued/under-valued and omitted properties. Voting: Seitz (yes), Schaardt (yes) and Lang (yes).

The Board discussed and set July 3<sup>rd</sup> 1:00, 15<sup>th</sup> 1:00 and 16<sup>th</sup> 1:00 for valuation protest hearings.

Chairman Schaardt adjourned the meeting at 8:54 a.m.

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

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JULY 3, 2019**

The Pawnee County Board of Equalization convened in session, which was open to the public, on Wednesday, July 3, 2019 at 1:00 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2019 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 20, 2019 and June 27, 2019 issue of The Pawnee Republican. Present were Dennis Schaardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schaardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of June 4, 2019 as presented. Voting: Schaardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schaardt (yes).

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

Protest #1 Alice Findlay appeared, Parcel ID 670000900, land stayed the same at \$2,125.00, buildings stayed the same at \$38,995.00 totaling \$41,120.00.

Protest #2 Charles P. & Roselyn M. Jasa did not appear, Parcel ID 670003470, land stayed the same at \$11,055.00, buildings stayed the same at \$141,665.00 totaling \$152,720.00.

Protest #3 Larry L. & Kristine A. Gaddy did not appear, Parcel ID 670002908, land stayed the same at \$23,565.00, buildings stayed the same at \$102,280.00 totaling \$125,845.00.

Protest #4 David L. Williams appeared, Parcel ID 670000651, land stayed the same at \$1,925.00, buildings stayed the same at \$154,400.00 totaling \$156,325.00.

Protest #5 Lawrence J. Sitzman did not appear, Parcel ID 670004037, land stayed the same at \$1,415.00, buildings lowered from \$26,305.00 to \$16,075.00 totaling \$17,490.00.

Protest #6 Charles Rabstajnek appeared, Parcel ID 670004009, land stayed the same at \$1,235.00, buildings lowered from \$68,315.00 to \$55,760.00 totaling \$56,995.00.

Protest #7 Arden Bredemeier appeared, Parcel ID 670004052, tabled until July 15, 2019.

Protest #8 Marvin Edwards, did not appear, Parcel ID 670000271, land stayed the same at \$1,830.00, buildings lowered from \$3,735.00 to \$2,625.00 totaling \$4,455.00.

Protest #9 Michael Schilling, did not appear, Parcel ID 670003955, land stayed the same at \$63,600.00, buildings lowered from \$880,625.00 to \$775,375.00 totaling \$838,975.00.

Protest #10 Toby Fisher did not appear, Parcel ID 670000921, land stayed the same at \$2,125.00, buildings lowered from \$39,045.00 to \$9,065.00 totaling \$11,190.00.

Protest #11 Milan Tomek appeared, Parcel ID 670003907, land stayed the same at \$1,995.00, buildings lowered from \$71,465.00 to \$59,250.00 totaling \$61,245.00.

Seitz moved and Lang seconded to approve Protests 1 through 6 and 8 through 11 with Protest 7 tabled until July 15, 2019. Voting: Seitz(yes), Schaardt (yes) and Lang (yes)

Chairman Schaardt adjourned the meeting at 3:45 p.m.

S/Dennis Schaardt

Attest: Candi Nicholas, Pawnee County Clerk

S/Jan Lang

S/Ron Seitz

**PAWNEE COUNTY BOARD OF EQUALIZATION**

**JULY 15, 2019**

The Pawnee County Board of Equalization convened in session, which was open to the public, on Tuesday, July 15, 2019 at 1:00 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2019 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 20, 2019 and June 27, 2019 issue of The Pawnee Republican. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of July 3, 2019 as presented. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion 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:

Protest #12 David Harris did not appear, Parcel ID 670003583, land stayed the same at \$2,830.00, buildings lowered to \$66,830.00 totaling \$69,660.00.

Protest #13 Robert A. Blecha, did not appear, Parcel ID 670003785, land stayed the same at \$2,830.00, buildings lowered to \$59,265.00 totaling \$62,095.00.

Protest #14 Peter Binder, appeared, Parcel ID 670000935, land stayed the same at \$4,550.00, buildings \$102,555.00 totaling \$107,105.00.

Protest #15 Nanette L. Smith for Ricky L. Kunze, appeared, Parcel ID 670001020, land stayed the same at \$1,490.00, buildings lowered to \$85,160.00 totaling \$86,650.00.

Protest #16 Nanette L. Smith for Ricky L. Kunze, appeared, Parcel ID 670004034, land \$630.00, buildings \$21,155.00 totaling \$21,785.00.

Protest #17 Janell Sommerhalder, appeared, Parcel ID 670000097, land stayed the same at \$17,715.00.

Protest #18 Bette Rabstajnek, appeared, Parcel ID 670003580, land stayed the same at \$1,415.00, building stayed the same at \$31,460.00 totaling \$32,875.00.

Protest #19 Jeff Robeson, did not appear, Parcel ID 670000934, land stayed the same at \$2,125.00, buildings stayed the same at \$114,145.00 totaling \$116,270.00.

Protest #20 Charles Binder, appeared, Parcel ID 670003615, land stayed the same at \$6,480.00, buildings lowered to \$30,725.00 totaling \$37,205.00.

Protest #21 Charles Binder, appeared, Parcel ID 670000916, land stayed the same at \$2,830.00, buildings lowered to \$28,095.00 totaling \$30,925.00.

Protest #22 Charles Binder, appeared, Parcel ID 670003833, land stayed the same at \$910.00, buildings lowered to \$5,325.00 totaling \$6,235.00.

Protest #7, Arden Bredemeier, did not appear, Parcel ID 670004052, decision was tabled from the July 3, 2019 hearing pending the Assessor speaking to the FSA, land stayed the same at \$730,385.00.

Lang moved and Seitz seconded to approve protests 12 through 22 and 7. Voting: Seitz (yes), Schardt (yes), Lang (yes).

Chairman Schardt adjourned the meeting at 3:23 p.m.

S/Dennis Schardt

Attest: Candi Nicholas, Pawnee County Clerk

S/Jan Lang

S/Ron Seitz

**PAWNEE COUNTY BOARD OF EQUALIZATION  
OCTOBER 8, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, October 8, 2019 at 8:50 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, October 3, 2019 issue of The Pawnee Republican. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas. Chairman Schardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of July 15, 2019 as presented. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes). The purpose of the hearing was to set the 2019-2020 tax levies.

After discussion Lang moved and Seitz seconded to approve Resolution 19-32 setting the 2019-2020 tax levies. Voting: Seitz (yes), Schardt (yes), Lang (yes).

**2019 TAX RATES**

<u>SUBDIVISIONS</u>	<u>FUND</u>	<u>TAX RATE</u>
Pawnee County	General Fund	0.258665
Pawnee County Ag Society	General Fund	0.005229

**FIRE DEPARTMENTS**

Burchard Rural Fire	General-MFO	0.020000
DuBois Rural Fire	General-MFO	0.020000
Pawnee Rural	General-MFO	0.020000
Summerfield Rural	General-MFO	0.020000
Table Rock Rural	General-MFO	0.020000

**CITIES AND VILLAGES**

Pawnee City	General	0.482663
Pawnee City	Bond	0.261663
	<b>TOTAL</b>	<b>0.744326</b>
Pawnee City Airport	General	0.016074
Village of Burchard	General	0.280444
Village of DuBois	General	0.438909
Village of Lewiston	General	0.467778
Village of Steinauer	General	0.333423
Village of Table Rock	General	0.377863

**SCHOOLS**

Pawnee City Public	General	0.924036
Pawnee City Public	Special Building Fund	0.024723
Pawnee City Public	Qualified Capitol Purpose	0.035108
	<b>TOTAL</b>	<b>0.983867</b>
Lewiston Consolidated	General	0.682681
Lewiston Consolidated	Special Building Fund	0.030303

**Lewiston Consolidated**

Qualified Capitol Purpose

0.030303

**TOTAL**

**0.743287**

Chairman Schaardt adjourned the meeting at 8:57 a.m.

S/Dennis Schaardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION  
OCTOBER 22, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, October 22, 2019 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 October 17, 2019 issue of The Pawnee Republican. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of October 8, 2019 as presented. Voting: Schardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes).

Jonathan Bailey, Assessor, met with the Board to discuss tax roll correction 14-19 for Northern Leasing Systems Parcel #677005019 Personal Property. There was an administrative error in the date of filing. Tax should be zero.

Lang moved and Seitz seconded to approve tax roll correction 14-19. Voting: Seitz (yes), Schardt (yes), Lang (yes).

After discussion the Board acknowledged the 2019-2020 Tax Rates for the adjoining counties.

**OTHER COUNTIES**

**Richardson County**

**Humboldt Table Rock Steianuer**

**School District 74-0070**

General	.680082
Special Building	.024959
QCPUF	.024959
<b>Total</b>	<b>.730000</b>

**Humboldt Rural Fire**

General	.012590
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**Nemaha County**

**ESU #4**

General	.015000
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**Johnson Brock School #23**

General	.567619
Bond K-8	.035815
Bond 9-12	.015856
Special Building	.061809
<b>Total</b>	<b>.681099</b>

**Lancaster County**

**Southeast Community College**

General	.073700
Capital Improvement	.020000
<b>Total</b>	<b>.093700</b>

**Gage County**

**Diller Odell School**

General	.590970
Special Building	.123466
<b>Total</b>	<b>.714436</b>

**Wymore School**

General	1.040000
Special Building	.010000
QCPU	.030000
<b>Total</b>	<b>1.080000</b>

**ESU #5**

General	.015000
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**Lower Big Blue**

General	.023873
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**Johnson County**

**Johnson County Central 50**

General	.938909
Special Building	.029310
<b>Total</b>	<b>.968219</b>

**Elk Creek Fire**

General	.012951
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**Nemaha Natural Resources**

General	.026810
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Chairman Schaardt adjourned the meeting at 8:58 a.m.

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

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**DECEMBER 17, 2019**

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, December 17, 2019 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 December 12, 2019 newspaper. Present were Dennis Schaardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Chairman Schaardt opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of October 22, 2019 as presented. Voting: Schaardt (yes), Lang (yes) and Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schaardt (yes).

Jonathan Bailey, Assessor, met with the Board to discuss tax roll corrections 15-19, 16-19, 17-19 and 18-29  
15-19: Parcel #670004032 Real Estate, City of Pawnee City, N 23' 10" of S 48' 10" of Lot 12 Blk 2 Original PC. Error in correcting to tax exempt property. The new city office was left on the tax roll. Tax \$219.62, tax credit \$10.68, total tax \$208.94. Deducted tax amount \$208.94.

16-19. Parcel #670004963 Personal Property, Dishnet Broadband LLC. Take off penalty, due to property being filed on April 29, 2019 ahead of the penalty date. Tax \$.64, tax credit \$.58, deduct \$.06 penalty, no tax.

17-19. Parcel #670004668 Personal Property, De Lage Landen Financial Services. Original Value was \$31,185. corrected to \$21,185. Take off penalty, due to property being filed on April 22, 2018 ahead of penalty date. Tax was \$481.38, deduct penalty of \$43.76, tax credit \$140.34, total tax \$297.28. Deducted tax amount \$184.10.

18-19: Parcel #670004989 Personal Property, Rob E. & Anna B. Ferguson. Value \$24,410 corrected to \$.00. Property was sold in 2018. Original tax \$376.00, removed, no value. Deducted tax amount of \$376.00.

Lang moved and Seitz seconded to approve tax roll corrections 15-19 16-19, 17-19 and 18-19. Voting: Seitz (yes), Schaardt (yes), Lang (yes).

Chairman Schaardt adjourned the meeting at 9:05 a.m.

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

Attest: Candi Nicholas, Pawnee County Clerk