

PAWNEE COUNTY BOARD OF EQUALIZATION
JANUARY 28, 2020

The Pawnee County Board of Equalization met in regular session, which was open to the public, on Tuesday, January 28, 2020 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 January 23, 2020 newspaper. Present were Jan Lang, Ron Seitz, County Clerk, Candi Nicholas & Assessor, Jonathan Bailey. Absent: Dennis Schaardt. Vice-Chairman Lang opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Seitz moved and Lang seconded the motion to approve the minutes of December 17, 2019 as presented. Voting: Lang (yes), Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Seitz (yes), Lang (yes).

Jonathan Bailey, Assessor, met with the Board to discuss his recommendations for permissive exemptions. There were 39 applications for permissive exemptions and Bailey recommends 36 for approval, 2 for approval for a portion, and one to be denied. It was decided to set the public hearing date for March 10, 2020 to hear the permissive exemptions for 2020.

Also discussed was tax roll correction 01-20 regarding a Homestead Exemption; Parcel #670002946, Tax Year 2017. The parcel was at 100% value and was changed to 50% value, Homestead exemption value was \$44,900 and was changed to \$22,450. The homestead credit was changed from \$542.72 to \$271.36. Tax payable is \$271.36. Seitz moved and Lang seconded to approve tax roll correction 01-20. Voting: Lang (yes), Seitz (yes).

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

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

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
MARCH 10, 2020

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, March 10, 2020 at 8:40 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the February 27, 2020 newspaper. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas and Assessor, Jonathan Bailey. Chairman Schardt opened the hearing 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 28, 2020 as presented. Voting: Lang (yes), Seitz (yes), Schardt (abstain), Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes) and Schardt (yes).

Jonathan Bailey, Assessor, reviewed the allowances and/or disallowances of all Form 451's-Exemption Applications for Tax Exemption on Real and Personal property by Qualifying Organizations. Vicki McNeely, SENCA attended and asked questions regarding the SENCA denial.

SE NE Community Action Council, Inc, Parcel 670003886, denied
Table Rock Development Corp, Parcel 670000225, approved
Pawnee City Historical Society, Parcel 670003503, 670004063, 670000072, approved
Salem United Church of Christ, Parcel 670000308, approved
St. Peters Lutheran Church, Parcel 670000892 & 670000893, approved
Amish Parochial School #1, Parcel 670004911, approved
Amish Parochial School #2, Parcel 670005043 & 670005039, approved
ZCBJ Lodge #101 Jan Kollar, Parcel 670000074, approved
Sacred Heart Catholic Church, Parcel 670001177 & 670001210, approved
Saint Anthony of Padua, Parcel, 670001272, 670001245, 670001271, 670001287, 670001296, 670001326, 670001219, 670001242, approved
Harold Lloyd Foundation, Parcel 670000953, approved
Mission Creek Church, Parcel 670001088, approved
DuBois Community Foundation, Parcel 670004825 & 670000387, approved
United Methodist Church of DuBois, Parcel 670000366, approved
Table Rock United Methodist Church, Parcel 670000196, approved
Burchard Methodist Church, Parcel 670001165, approved
Table Rock Historical Society, Parcel 670000222, 670000201, 670000340 & 670005016, approved
Church of Christ – Table Rock, Parcel 670000188, approved
Zion Lutheran Church of Pawnee City, Parcel 670000542, approved
Pawnee County Medical Foundation, Parcel 670000453, approved
Pawnee Assisted Living, Parcel 670000076, approved
Methodist Church of Pawnee City, Parcel 670000062 & 670000632, 670000633, approved
Pawnee City Boys & Girls Ball Association, Parcel 670000176, 670001059, approved
Pawnee Lodge A.F. & A.M. #23, Parcel 670000132, approved
Library of Pawnee City, Parcel 670000891, approved
Faith Baptist Church, Parcel 670001372, 670003970, approved
Pawnee Gun Club, Parcel 670004992, approved
American Legion Post #168 & VFW Post #5289, Parcel 670000797, approved
Presbyterian Church, Parcel 670000049, approved
Jerry's Dream Museum & Foundation, Parcel 670000793, approved

Lang moved and Seitz seconded to approve thirty-eight permissive exemptions and deny one that were provided by the Assessor. Voting: Seitz (yes), Schaardt (yes), Seitz (yes).

There is a complete list of permissive exemptions on file in the Assessor's office.

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
MAY 5, 2020

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, May 5, 2020 at 8:45 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the April 30, 2020 newspaper. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas and Jonathan Bailey, Assessor. 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 March 10, 2020 as presented. Voting: Schardt (yes), Lang (yes), 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, discussed correspondence from the Property Assessment Division, Nebraska Department of Revenue, regarding review of some of Pawnee County's approved permissive exemptions. The Property Assessment Division wants more information on the some of the approved permissive exemptions, Jon has contacted the groups in question and has received most of the updated information from them. When he has received all of the information it will be forwarded to the Property Assessment Division.

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

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

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JUNE 2, 2020

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, June 2, 2020 at 8:45 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the May 21, 2020 newspaper. Present were Dennis Schardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas and Assessor and Jonathan Bailey, Assessor. 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 May 5, 2020 as presented. Voting: Lang (yes), Seitz (yes), Schardt (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, discussed undervalued, overvalued and omitted properties.

Seitz moved and Lang seconded to approve the undervalued, overvalued and omitted property changes. Voting: Seitz (yes), Schardt (yes) and Lang (yes).

The list of the undervalued, overvalued and omitted properties is in the County Assessor office for public inspection during regular business hours.

The Board set the Board of Equalization protest hearings for July 6, July 13 at 1:00 p.m. and July 14 at 11:00 a.m.

Chairman Schardt adjourned the meeting at 8:53 a.m.

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

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION

JULY 6, 2020

The Pawnee County Board of Equalization convened in session, which was open to the public, on Monday, July 6, 2020 at 1:00 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2020 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 18, 2020 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 June 2, 2020 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 #1 Mike Boritz did not appear, Parcel ID 670005085, land stayed the same at \$117,525.00. Protest #2, Dean deKoning did not appear, Parcel 670002359, land lowered from \$348,090.00 to \$337,325.00, buildings stayed the same at \$2,555.00 totaling \$339,880.00. Protest #3, Neil and Deb Dierking did not appear, Parcel 670002392, land stayed the same at \$26,580.00, buildings lowered from \$275,315.00 to \$240,245.00 totaling \$266,825.00. Protest #4, Wayne E. Cacek appeared, Parcel 670000140, land stayed the same at \$567,365.00, buildings lowered from \$50,770.00 to \$31,150.00 totaling \$598,515.00. Protest #5 James Christman did not appear, Parcel ID 670001130, the decision was tabled until July 13 for the Assessor to review purchase date of one building. Protest #6 Rosella Cuka did not appear, Parcel ID 670000173, land stayed the same at \$110,070.00, buildings lowered from \$105,775.00 to \$9,820.00 totaling \$119,890.00. Protest #7 Eugene Searcey appeared, Parcel ID 670003031, land stayed the same at \$363,715.00, buildings lowered from \$31,900.00 to \$20,260.00 totaling \$383,975.00. Protest #8 F. Jon Howard did not appear, Parcel ID 670005054, land lowered from \$12,870.00 to \$12,555.00, buildings lowered from \$197,555.00 to \$182,790.00 totaling \$195,345.00. Protest #9 Frederick Howard did not appear, Parcel ID 670001907, land lowered from \$70,670.00 to \$62,385.00. Protest #10 Robert & Colleen Fulton did not appear, Parcel ID 670003063, land stayed the same at \$351,065.00, buildings lowered from \$49,390.00 to \$37,350.00 totaling \$388,415.00. Protest #11 Janice L. Hahn Slater appeared, Parcel ID 670002957, land stayed the same at \$22,620.00, buildings lowered from \$74,340.00 to \$43,515.00 totaling \$66,135.00. Protest #12 Robert Hohler did not appear, Parcel ID 670004820, IOLL, buildings lowered from \$3,455.00 to \$2,500.00. Lang moved and Seitz seconded to approve protests 1 through 4 and 6 through 12. Voting: Seitz (yes), Schardt (yes), Lang (yes). Protest 5 was tabled until July 13, 2020.

Chairman Schardt adjourned the meeting at 3:50 p.m.

S/Dennis Schardt

Attest: Candi Nicholas, Pawnee County Clerk

S/Jan Lang

S/Ron Seitz

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 13, 2020

The Pawnee County Board of Equalization convened in session, which was open to the public, on Monday, July 13, 2020 at 1:00 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2020 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 18, 2020 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 6, 2020 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 #13 Paul Rohrbaugh did not appear, Parcel ID 670002971, land stayed the same at \$292,325.00, buildings stayed the same at \$43,025.00 totaling \$335,350.00. Protest #14, Paul Rohrbaugh did not appear, Parcel 670001546, land stayed the same at \$129,855.00. Protest #15, Paul Rohrbaugh did not appear, Parcel 670003367, land stayed the same at \$65,360.00. Protest #16, Paul Rohrbaugh did not appear, Parcel 670001547, land stayed the same at \$67,060.00. Protest #17, James M. Rush appeared, Parcel ID 670002978, land stayed the same at \$324,600.00, buildings lowered from \$37,715.00 to \$16,230.00 totaling \$340,830.00. Protest #18, Charles D. Davis appeared, Parcel ID 670002680, land stayed the same at \$539,605.00, buildings lowered from \$69,160.00 to \$39,270.00 totaling \$578,875.00. Protest #19, Heidi L. Musil did not appear, Parcel ID 670004146, land stayed the same at \$33,635.00, buildings lowered from \$100,700.00 to \$82,745.00 totaling \$116,380.00. Protest #5, James Christman did not appear, Parcel ID 670001130, land stayed the same at \$3,010.00, buildings lowered/raised from \$2,985.00 to \$3,410.00 totaling \$6,420.00. The decision was tabled from the July 6, 2020 meeting for further review.

Lang moved and Seitz seconded to approve protests 13 through 19 and 5. Voting: Seitz (yes), Schardt (yes), Lang (yes).

Chairman Schardt adjourned the meeting at 2:04 p.m.

S/Dennis Schardt

Attest: Candi Nicholas, Pawnee County Clerk

S/Jan Lang

S/Ron Seitz

**PAWNEE COUNTY BOARD OF EQUALIZATION
OCTOBER 6, 2020**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, October 6, 2020 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 1, 2020 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 13, 2020 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 2020-2021 tax levies.

After discussion Lang moved and Seitz seconded to approve Resolution 20-22 setting the 2020-2021 tax levies as presented below. Voting: Seitz (yes), Schardt (yes), Lang (yes).

2020TAX RATES

<u>SUBDIVISIONS</u>	<u>FUND</u>	<u>TAX RATE</u>
Pawnee County	General Fund	0.259854
Pawnee County Ag Society	General Fund	0.005178

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	0.461028
Pawnee City	Bond	0.250200
	TOTAL	0.711228
Pawnee City Airport	Bond	0.015369
Village of Burchard	General	0.281214
Village of DuBois	General	0.447792
Village of Lewiston	General	0.444317
Village of Steinauer	General	0.337635
Village of Table Rock	General	0.382840

SCHOOLS

Pawnee City Public	General	0.890000
Pawnee City Public	Special Building Fund	0.025000
Pawnee City Public	Qualified Capitol Purpose	0.035000
	TOTAL	0.950000
Lewiston Consolidated	General	0.752191
Lewiston Consolidated	Special Building Fund	0.061066
Lewiston Consolidated	Qualified Capitol Purpose	0.025252

TOTAL

0.838509

Chairman Schaardt adjourned the meeting at 8:55 a.m.

S/Dennis Schaardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
NOVEMBER 17, 2020

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, November 17, 2020 at 8:50 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the November 5, 2020 newspaper. Present were Jan Lang, Ron Seitz, County Clerk, Candi Nicholas and 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. Seitz moved and Lang seconded the motion to approve the minutes of October 6, 2020 as presented. Voting: Lang (yes), Seitz (yes), Schardt (absent). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Schardt (absent).

Jonathan Bailey, Assessor, presented Tax roll correction 0220. There is a need to accelerate Personal Property 670004593 due to sale of property at auction, there is added tax of \$353.40.

Seitz moved and Lang seconded to approve tax roll correction 0220. Voting: Seitz (yes), Lang (yes), Schardt (absent).

Vice-Chairman Lang adjourned the meeting at 8:53 a.m.

S/Jan Lang
S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
DECEMBER 15, 2020

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, December 15, 2020 at 8:50 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the December 10, 2020 newspaper. Present were Dennis Schaardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas and 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 November 17, 2020 as presented. Voting: Schaardt (yes), Lang (yes), Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Schaardt (yes).

Jonathan Bailey, Assessor, presented tax roll corrections 0320 and 0420. Correction number 0320 for tax year 2017 parcel ID670001363. After homestead audit the percentage was changed from 60% to 20%, homestead value is \$16,360.00 which gives an added tax of \$317.56. Correction number 0420, for tax year 2018 parcel ID 670000881. After homestead audit was changed from 100% to 50%, homestead value 10,085.00 which gives an added tax of \$192.62.

Lang moved and Seitz seconded to approve tax roll corrections 0320 and 0420. Voting: Seitz (yes), Schaardt (yes), Lang (yes).

Chairman Schaardt adjourned the meeting at 8:55 a.m.

S/Dennis Schaardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
DECEMBER 29, 2020

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, December 29, 2020 at 8:50 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the December 24, 2020 newspaper. Present were Dennis Schaardt, Jan Lang, Ron Seitz, County Clerk, Candi Nicholas and Treasurer, Stef Rauner. 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 December 15, 2020 as presented. Voting: Schaardt (yes), Lang (yes), Seitz (yes). Seitz moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Schaardt (yes).

Stefanie Rauner, Treasurer, presented an application for a vehicle exemption for Salem United Church of Christ.

Schaardt moved and Lang seconded to approve an application for a vehicle exemption for Salem United Church of Christ. Seitz (yes), Schaardt (yes), Lang (yes).

Chairman Schaardt adjourned the meeting at 8:53 a.m.

S/Dennis Schaardt

S/Jan Lang

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk