

PAWNEE COUNTY BOARD OF EQUALIZATION
FEBRUARY 8, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, November 30, 2021, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, February 3, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas, Treasurer Cindy Johnson. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of November 30, 2021 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Cindy Johnson presented an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organization for the Salem United Church of Christ. After discussion Lang moved and Heidemann seconded to approve the Motor Vehicle Tax Exemption for the Salem United Church of Christ for the tax year 2022. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:04 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
MARCH 8, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, March 8, 2022, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, February 24, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of February 8, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers presented an Exemption Application for Tax Exemption on Real and Personal property by Qualifying Organizations for Pawnee County Hospital. After discussion Heidemann moved and Seitz seconded to waive the penalty fee for the late filing for the tax exemption application for the Pawnee County Memorial Hospital. Voting Heidemann (yes), Seitz (yes), Lang (yes). Heidemann moved and Lang seconded to approve the Tax Exemption application for Pawnee County Hospital for the tax year 2022. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Wiers also presented the Board with the list of 2022 Permissive Exemptions.

Chairman Seitz adjourned the meeting at 9:01 a.m.

S/Ron Seitz

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
APRIL 5, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, April 5, 2022, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, March 31, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Treasurer Cindy Johnson. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of March 8, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Cindy Johnson presented an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations for Pawnee County Memorial Hospital for the year 2022 and after discussion Lang moved and Heidemann seconded to approve the Exemption. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 8:58 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
MAY 17, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, May 17, 2022, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, May 5, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of April 5, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers, Assessor, met with the Board and presented them with a list of over-valued/under-valued properties. After discussion Lang moved and Heidemann seconded to approve the Assessor recommendations for the over-valued/under-valued properties. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
MAY 31, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, May 31, 2022, 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 Thursday, May 26, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of May 17, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers, Assessor, met with the Board and presented them with a list of over-valued/under-valued properties. After discussion Lang moved and Heidemann seconded to approve the Assessor recommendations for the over-valued/under-valued properties. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

The Board set the 2022 Board of Equalization Protest Hearings for July 5, July 6, July 8, July 11 from 9:00 a.m. through 4:00 p.m., July 12 from 1:00 p.m. through 4:00 p.m. and July 18 from 9:00 a.m. through 4:00 p.m.

Chairman Seitz adjourned the meeting at 8:58 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JUNE 28, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, June 28, 2022, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, June 23, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Heidemann moved and Seitz seconded the motion to approve the minutes of May 31, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers, Assessor, met with the Board and presented them with a list of over-valued/under-valued properties. After discussion Heidemann moved and Lang seconded to approve the Assessor recommendations for the over-valued/under-valued properties. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:04 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION

JULY 5, 2022

The Pawnee County Board of Equalization convened in session, which was open to the public, on Tuesday, July 5, 2022, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2022 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 30, 2022, issue of The Pawnee Republican. Present were Ron Seitz, Lavon Heidemann, County Clerk, Candi Nicholas & Assessor, Vickie Wiers. Jan Lang was absent. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Heidemann moved and Seitz seconded the motion to approve the minutes of the June 28, 2022 meeting as presented. Voting: Seitz (yes) and Heidemann (yes), Lang (absent). Heidemann moved and Seitz seconded the motion to approve the agenda as presented. Voting: Heidemann (yes), Seitz (yes), Lang (absent).

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

Protest #1 Ramona Johnson did not appear, Parcel ID 670003659, land stayed the same at \$1,635.00, buildings lowered from \$64,825.00 to \$63,400.00, totaling \$65,035.00.

Protest #5 Jim S. Chittick did not appear, Parcel ID 670005180 land lowered from \$4,895.00 to \$4,205.00.

Protest #2 Donnie Kalina did not appear, Parcel ID 670003657, land stayed the same at \$2,040.00, buildings raised from \$49,490.00 to \$55,975.00, totaling \$58,015.00. Protest #3 Jason Williamson did not appear,

Parcel ID 670003616, land stayed the same at \$1415.00, buildings lowered from \$25,885.00 to \$21,485.00, totaling \$22,900.00. Protest #4 Arnold Eichenberger did not appear, Parcel ID 670003083, land stayed the same at \$23,645.00, buildings lowered from \$20,375.00 to \$15,220.00, totaling \$38,865.00. Protest #6

Rodney R. & Amy M. Christen did not appear, Parcel ID 670001544, land lowered from \$159,505.00 to \$135,305.00. Protest #7 Rodney R. & Amy M. Christen did not appear, Parcel ID 670002443, land lowered

from \$459,300.00 to \$438,730.00, buildings stayed the same at \$104,015.00 totaling \$542,745.00. Protest #8 Dena J. Hildebrand appeared, Parcel ID 670002871, land stayed the same at \$108,580.00. Protest #9 Thomas

J. Hildebrand, Dena J. Hildebrand appeared, Parcel ID 670003279, land raised from \$353,585.00 to \$354,665.00. Protest #10 Mary J. Sommerhalder appeared, Parcel ID 670003480, land stayed the same at

\$674,785.00, buildings stayed the same at \$70,895.00, totaling \$745,680.00.

Heidemann moved and Seitz seconded to approve the Assessor's recommendations on Protest 1 through Protest 10. Voting: Seitz (yes), Heidemann (yes), Lang (absent).

Chairman Seitz adjourned the meeting at 11:10 a.m.

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

S/Lavon Heidemann

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 12, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, July 12, 2022, 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 Thursday, July 7, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Heidemann moved and Seitz seconded the motion to approve the minutes of July 5, 2022 as presented. Voting: Seitz (yes), Lang (abstain), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers, Assessor, met with the Board and presented them with over-valued/under-valued properties. After discussion Heidemann moved and Lang seconded to approve the Assessor recommendations for the over-valued/under-valued properties. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
SEPTEMBER 20, 2022

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, September 20, 2022, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, September 15, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas. Assessor Vickie Wiers was absent. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of July 12, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers, Assessor, was absent, but had prepared a Pawnee County Cemetery List that was presented to the Commissioners. Lang noticed that Lewiston Cemetery, Mt. Pleasant Cemetery and Sumava Cemetery Assn were not listed and had been previously.

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION
OCTOBER 4, 2022**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, October 4, 2022, 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 Thursday, September 29, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of September 20, 2022 as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes). The purpose of the meeting was to set the 2022 Pawnee County tax levies and review the 2022 levies set by other counties.

After discussion Lang moved and Heidemann seconded to approve Resolution 22-30 setting the 2022 tax rates as presented below. Voting: Heidemann (yes), Seitz (yes), Lang (yes). The Board reviewed the 2022 tax levies set by other counties.

2022 TAX RATES	Tax Rates for Minutes	
Subdivison	Fund	Tax Rate
PAWNEE COUNTY	General Fund	0.290787
PAWNEE CO. AG SOCIETY	General Fund	0.005172
 FIRE DEPARTMENTS		
Burchard Rural Fire	General-MFO	0.020000
DuBois Rural	General-MFO	0.020000
Pawnee Rural	General-MFO	0.020000
Summerfield Rural	General-MFO	0.020000
Table Rock Rural	General-MFO	0.020000
 <u>CITIES & VILLAGES</u>		
Pawnee City	General	0.413487
	Bond	0.309097
Total		0.722584
Airport	General	0.013991
Village of Lewiston	General	0.434721
Village Steinauer	General	0.427115
Village DuBois	General	0.449792
Village of Table Rock	General	0.350943
Village of Burchard	General	0.275160
 <u>SCHOOLS</u>		
Pawnee City	General	0.892130
Pawnee City	Spl Bldg Fund	0.014313
Pawnee City	Qualified Capitol Purpose	0.033557

	TOTAL	0.940000
Lewiston	General	0.628803
Lewiston	Special Bldg	0.118480
Lewiston	Qualified Capital Purpose	0.000000
	TOTAL	0.747283

**OTHER
COUNTIES**

Richardson County	<u>Unified School 70</u>	
	General	0.684779
	Special Building	0.033963
	Total	0.718742

Nemaha County	<u>Humboldt Rural Fire</u>	
	General Fund	0.012000
	Total	0.012000

Nemaha County	<u>ESU #4</u>	
	General Fund	0.015000
	Total	0.015000

Lancaster County	<u>Johnson Brock School #23</u>	
	General Fund	0.587184
	Special Building	0.052212
	Total	0.639396

Lancaster County	<u>Southeast Comm.College</u>	
	General Fund	0.073700
	Cap.Improvement	0.020000
	Total	0.093700

Gage County	<u>Diller Odell School</u>	
	General Fund	0.660783
	Special Building Fund	0.126351
	Total	0.787134

	<u>Southern School</u>	
	General Fund	1
	Special Building Fund	0.05
	QCPU	0.03
	Total	1.08

	<u>ESU #5</u>	
	General Fund	0.015000
	Bond Fund	0.000000
	Total	0.015000

	<u>Lower Big Blue</u>	
	General Fund	0.031665
	Total	0.031665

JOHNSON COUNTY	<u>Johnson County Central</u>	
	50	
	General Fund	0.9617
	Special Building Fund	0.088295
	Total	1.049995

	<u>Elk Creek Fire District</u>	
	General Fund	0.01277
	Total	0.01277

	Nemaha Natural Resources	
	General Fund	0.029533

Corrected Nemaha Natural Resources

General Fund levy per the minutes of Board of Equalization on 10/18/2022

Chairman Seitz adjourned the meeting at 9:03 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION
DECEMBER 27, 2022**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, December 27, 2022, at 12:53 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, December 15, 2022, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of October 18, 2022. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes). The purpose of the meeting was an Assessor clerical error in the 2022 Nemaha Natural Resource District levy.

Wiers presented an Assessor clerical error in the 2022 Nemaha Natural Resource District levy, the taxes levied were .029533 and levy entered was .0029533.

The Real Property tax statements sent out totaled \$6,951,961.00, the corrected amount is \$7,106,231.54 with the additional taxes being levied \$154,270.54.

The Personal Property tax statements sent out totaled \$143,330.58, the corrected amount is \$146,187.28 with the additional taxes being levied is \$2,856.70.

The Centrally Assessed tax statements sent out totaled \$349,153.70, the corrected amount is \$356,755.54 with the additional taxes totaled \$7601.84.

Lang moved and Heidemann seconded to approve the tax correction in the 2022 Nemaha Natural Resource District levy. Voting. Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 1:04 p.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk