



# Fillmore Board of Equalization Minutes



BOE July 23, 2019

The Fillmore County Board of Equalization convened in open and public session at 9:00 a.m., July 23, 2019, in the Courthouse Boardroom in Geneva, Nebraska with Chairman Neiman presiding. Members present were Noel, Sluka, Graham, Harre, Cerny, and Lightwine. The County Clerk was present to record the minutes of the meeting.

Notice of the meeting was given by publication. A copy of the publication is on file in the County Clerk's office. All proceedings hereinafter shown were taken while the convened meeting was open to the public. Agenda was approved as presented. The Chairman noted that the public meeting guidelines are posted as required by law and available for public distribution if requested. The meeting adjourned at 9:22 a.m.

## EMERGENCY ACTION ITEM

At the request of the Fillmore County Assessor, Cerny moved and Noel seconded the motion to add "Over / Under valued and Omitted property" to the agenda. 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.

## MINUTES APPROVED

Chairman of the Board, Neiman declared the minutes of the July 9, 2019 Board meeting approved as presented.

## ANNUAL PROTESTS

The County Assessor presented documentation to be included in the record of each protest heard and a copy is included herein by reference. Anyone requesting a protest form was given a sheet with the filing deadline listed as well as instructions for filling out the form. All taxpayers filing protests were given the opportunity to schedule a time for appearing before the Board of Equalization.

## ANNUAL PROTESTS

All taxpayers filing protests were given the opportunity to attend and speak at the meeting. As no taxpayers appeared before the Board, Chairman Neiman read each protest into the record.

Action taken on all protests filed for hearing during the annual Board of Equalization session is shown below:

Protest Number	Parcel Number	Legal Description	Property Type	Change
2019-01	300012068	Smith & Sloss Second Addition, Lots 225-226, Geneva	Improvements	(\$58,350.00)
2019-02	300012075	Smith & Sloss Second Addition, Lots 227-228, Geneva	Improvements	(\$67,440.00)
2019-03	300009625	Heiderstadts Sub Outlot 13, N ½, of Lots 7-8 all of Lots 9-10, Except E 8 ½ to the State of Nebraska, Geneva	Improvements	(\$64,300.00)
2019-04	300010745	Lees Sub Outlot 26, Lots 30-32, Geneva	Improvements	(\$28,755.00)
2019-05	300010738	Lees Sub Outlot 16, N 2' of Lot 28 & Lot 19, Geneva	Improvements	(\$15,345.00)

After discussion, Harre moved and Noel seconded the motion to accept the Assessor's recommendation for protest #2019-01 reducing the total valuation by \$58,350.00 using the income approach and information that was submitted by Heartland Residence, LLC. 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.

Graham moved and Lightwine seconded the motion to accept the Assessor's recommendation for protest #2019-02 reducing the total valuation by \$67,440.00 using the income approach and information that was submitted by Heartland Residence, LLC. Upon roll call, the vote was as follows:



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Ayes: Cerny, Graham, Harre, Lightwine, Neiman, Noel, and Sluka  
Nays: None

The Chairman declared the motion carried.

Sluka moved and Graham seconded the motion to accept the Assessor's recommendation for protest #2019-03 reducing the total valuation by \$64,300.00 using the income approach and information that was submitted by Heartland Residence, LLC. 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.

Sluka moved and Noel seconded the motion to accept the Assessor's recommendation for protest #2019-04 reducing the total valuation by \$28,755.00 using the income approach and information that was submitted by Heartland Residence, LLC. 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.

Graham moved and Lightwine seconded the motion to accept the Assessor's recommendation for protest #2019-05 reducing the total valuation by \$15,345.00 using the income approach and information that was submitted by Heartland Residence, LLC. 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, Noel moved and Cerny seconded the motion to approve the over 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.

## **THREE YEAR PLAN OF ASSESSMENT**

County Assessor, Lynn Mussman presented the three (3) year Plan of Assessment to the Board.

## **ADJOURN**

As there were no other items to come before the Board of Equalization, Sluka moved and Graham seconded the motion to adjourn until 9:00 a.m., August 13, 2019. 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.

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Attest

Chairman

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