

Tuesday, October 8, 2024 Minutes
Washington County Board of Equalization
Supervisor's Room Courthouse, 1555 Colfax Street, Blair, NE 68008

The Washington County Board of Equalization of Washington County, Nebraska, met in regular session at 3:00 PM on Tuesday, October 8, 2024 in the Supervisor's meeting room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgement of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall.

1. Meeting called to order and roll call

Present: Chairman Steve Dethlefs, board members Jon Stewart, Lisa Kramer, Bob Frahm, Kevin Barnhill, and Steve Kruger. Absent: Jay Anderson. Also present: Co Clerk Barbara Sullivan, and Co Attorney Scott Vander Schaaf

2. Approve agenda

Motion Kevin Barnhill and second by Steve Kruger to approve the agenda for Oct 8, 2024. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

3. Approve minutes for the September 10, 2024 meeting

Motion Kevin Barnhill and second by Steve Kruger that the rules be suspended and the minutes of the 9/10/24 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to the meeting. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

4. Co Assessor -Approve Valuation Changes and Corrections- NONE

5. Adopt Resolution 2024-19; setting the 2024-2025 levy of taxes

Motion Steve Kruger and second by Kevin Barnhill to adopt Res 2024-19; setting the 2024-2025 levy of taxes. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

Resolution 2024-19
Board of Equalization
Washington County, Nebraska
Resolution Setting 2024-2025 Levy of Taxes

WHEREAS, by virtue of Neb. Rev. Stat. Sec. 77-1601 (2003 Supp), the Board is required by law to levy the taxes necessary for all political subdivisions within the County; and,

WHEREAS, levies have been certified to the Washington County Clerk by those entities required to do so by Neb. Rev. Stat. 13-508(2) (2004 Cumulative Supp), as shown on the attached Exhibit "A."

WHEREAS, it has been represented to the Washington County Clerk that all special hearing, publication and notice requirements have been met.

NOW, THEREFORE, BE IT RESOLVED BY THE WASHINGTON COUNTY BOARD OF EQUALIZATION the taxes for the current year, 2024-2025 are hereby levied at the rate set for the various political subdivisions as shown on the attached Exhibit "A."

BE IT FURTHER RESOLVED, that this Board's Clerk provide a certified copy of this resolution to the Washington County Assessor for proper transcribing of such levy of taxation to the Tax Commissioner.

DATED this 8th day of October, 2024.

County Board: Jon Stewart, Bob Frahm, Steve Dethlefs, Kevin Barnhill, Lisa Kramer, Steve Kruger
Attest: Barbara Sullivan, County Clerk

2024 - 2025 WASHINGTON COUNTY TAX LEVIES

Exhibit A

SUBDIVISION(S)	FUND(S)	TAX REQUEST	VALUATION	LEVY
Washington County	General Fund	\$ 11,669,470.95	4681593258	0.249263
	Road/Bridge Imp	\$ 277,000.00	4681593258	0.005917
	E-911 Fund	\$ 388,960.12	4681593258	0.008308
	Public Safety Comm. Bond	\$ -	4681593258	0.000000
	Jail Bond Fund	\$ 1,503,053.89	4681593258	0.032106
	Total	\$ 13,838,484.96		0.295594
Agricultural Society		\$ 180,500.00	4681593258	0.003856
Historical Society		\$ 130,000.00	4681593258	0.002777
Townships:				
Township #1		\$ 234,412.00	866223234	0.027061
Township #2		\$ 41,000.00	885455995	0.004630
Township #5		\$ 107,100.00	554219324	0.019324
Township #6		\$ 181,000.00	677283569	0.026724
Township #7		\$ 90,000.00	469712232	0.019161
Herman Cemetery District		\$ 24,000.00	303005237	0.007921
Rural Fire Districts:				
Arlington	General Fund	\$ 82,502.30	491942178	0.016771
	Bond	\$ 97,390.00	491942178	0.019797
	Total	\$ 179,892.30		0.036568
Blair	General Fund	\$ 215,000.00	1001260175	0.021473
Fort Calhoun	General Fund	\$ 201,756.00	945566943	0.021337
	Sinking Fund	\$ 2,856.00	945566943	0.000302
	Bond	\$ 193,800.00	945566943	0.020496
	Total	\$ 398,412.00		0.042135
Herman	General Fund	\$ 66,000.00	269265330	0.024511
	Bond	\$ 42,000.00	269265330	0.015598
	Total	\$ 108,000.00		0.040109
Kennard	General Fund	\$ 95,000.00	512052839	0.018553
	Bond	\$ 66,000.00	512052839	0.012889
	Total	\$ 161,000.00		0.031442
City & Village:				
Arlington Village	General Fund	\$ 630,229.90	126045993	0.500000
Blair City	General Fund	\$ 2,513,056.85	1071003788	0.234645
	Debt/Bond	\$ 304,957.62	1071003788	0.028474
	Street Fund	\$ 250,979.03	1071003788	0.023434
	Total	\$ 3,068,993.50		0.286553
Blair Airport Authority	General Fund	\$ 62,775.83	1071003788	0.005861
	Bond	\$ 245,310.00	1071003788	0.022905
	Total	\$ 308,085.83		0.028766
Fort Calhoun City	General Fund	\$ 455,039.50	124311596	0.366048
	Debt/Bond	\$ 215,000.00	124311596	0.172952
	Total	\$ 670,039.50		0.539000
Herman Village	General Fund	\$ 59,595.00	17480531	0.340922
	Bond	\$ 52,405.00	17480531	0.299791
	Total	\$ 112,000.00		0.640713
Kennard Village	General Fund	\$ 109,585.00	33604613	0.326101
Washington Village	General Fund	\$ 39,610.18	12442376	0.318349
School Districts:				
Blair: #1	General Fund	\$ 18,027,741.00	2824890027	0.638175
	Bond	\$ 2,001,629.00	2824890027	0.070857
	Special Building Fund	\$ 1,814,462.00	2824890027	0.064231
	Qualified Capital Purpose Und Fund			
	Total	\$ 21,843,832.00		0.773264
Fort Calhoun: #3	General Fund	\$ 5,740,897.00	667546185	0.860000
	Bond Fund	\$ 834,432.00	667546185	0.125000
	Special Building Fund	\$ 667,546.00	667546185	0.100000
	Qualified Capital Purpose Und Fur	\$ 166,887.00	667546185	0.025000
	Total	\$ 7,409,762.00		1.110000
Arlington: #24	General Fund	\$ 7,192,766.00	934950332	0.769321
	Bond	\$ 631,313.00	934950332	0.067524
	Special Building Fund	\$ 252,525.00	934950332	0.027009
	Qualified Capital Purpose Und Fund			
	Total	\$ 8,076,604.00		0.863854

Drainage Districts:				
Burt Washington				\$.86 Per Unit
Bell Creek				\$.10 Per Unit
Fort Calhoun				\$2.00 Per Unit
Sanitary Improvement Districts:				
#4	General Fund	\$ 9,890.00	4070542	0.242965
	Bond Fund	\$ 6,110.00	4070542	0.150103
	Total	\$ 16,000.00		0.393068
#6	General Fund	\$ -		#DIV/0!
#7	General Fund	\$ 20,767.20	9123303	0.227628
#9	General Fund	\$ 36,947.46	20121665	0.183620
#10	General Fund	\$ 42,998.87	21499435	0.200000
	Bond Fund	\$ 107,497.18	21499435	0.500000
	Total	\$ 150,496.05		0.700000
ADDENDUM				
These rates are set by the County Board where this entity is located, as per Neb Rev Stat §§79-1075. They are being provided to the Washington County Board of Supervisors for informational purposes because these districts cross over into Washington County and contain Washington County residents.				
Burt County				
Craig Fire District	General Fund	\$ 66,312.24	294725529	0.022500
Tekamah-Herman: T-1	General Fund	\$ 6,816,210.00	1148108561	0.593690
School District	Bond	\$ 954,949.00	1148108561	0.083176
	Special Building Fund	\$ 600,000.00	1148108561	0.052260
	Total	\$ 8,371,159.00		0.729126
Dodge County				
Nickerson Fire District	General Fund	\$ 166,617.00	416541509	0.040000
Uehling Fire District	General Fund	\$ 142,947.00	357368314	0.040000
	Bond	\$ 270,000.00	357368614	0.075552
	Total	\$ 412,947.00		0.115552
Winslow Fire District	General Fund	\$ 108,142.00	270355108	0.040000
Logan View: #94	General Fund	\$ 6,787,879.00	1098585285	0.617875
School District	Bond	\$ 505,051.00	1098585285	0.045973
	Special Building Fund	\$ 303,030.00	1098585285	0.027584
	Total	\$ 7,595,960.00		0.691432
Educational Service Unit #2	General Fund	\$ 2,745,302.21	18302015943	0.015000
Douglas County				
Bennington: #59	General Fund	\$ 27,817,926.96	2832782814	0.982000
School District	Special Building Fund	\$ 509,900.90	2832782814	0.018000
	Qualified Capital Purpose			
	Bond	\$ 10,141,362.85	2832782814	0.358000
	Total	\$ 38,469,190.71		1.358000
Bennington Rural #7	General Fund	\$ 2,179,921.00	3643544280	0.059830
Fire District	Bond	\$ 1,279,000.00	3643544280	0.035103
	Total	\$ 3,458,921.00		0.094933
Educational Service Unit #3	General Fund	\$ 10,650,909.30	71006062005	0.015000
Metro-Tech Community College	General Fund			#DIV/0!
	Capital Fund	\$ 21,654,826.22	108274131783	0.020000
	Total	\$ 21,654,826.22		#DIV/0!
Papio Missouri River NRD	General Fund	\$ 25,042,032.00	106525277934	0.023508
	Bond	\$ 6,455,070.00	106525277934	0.006060
	Total	\$ 31,497,102.00		0.029568
Sarpy County				
Learning Community	Capital Projects	\$ 1,202,440.39	97166883819	0.001238
	Elementary Learning Centr	\$ 12,098,076.65	97166883819	0.012451
	Total	\$ 13,300,517.04		0.013689

6. Adjournment

Motion Kevin Barnhill and second by Bob Frahm to adjourn from the Board of Equalization meeting at 3:07 p.m. Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

Attest: Barbara Sullivan
Washington County Clerk

Steve Dethlefs, Chairman
Washington County Board of Equalization

I, Barbara Sullivan, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the Tuesday, October 8, 2024 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
