

**Tuesday, October 10, 2023 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 3:01 PM on Tuesday, October 10, 2023 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 Jay Anderson. Absent: Steve Kruger. Also present: Assessor Robin Andreasen, Co Attorney Scott Vander Schaaf, Sheriff Mike Robinson, and Co Clerk Barbara Sullivan

2. Approve agenda

Motion Jay Anderson and second by Kevin Barnhill to approve the agenda for 10/10/23. Motion Carried.  
Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Absent, Stewart: Aye

3. Approve minutes for the 9/12/23 meeting

Motion Kevin Barnhill and second by Bob Frahm that the rules be suspended and the minutes of the 9/12/23 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to this meeting. Motion Carried.

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

4. Co Assessor -Approve Valuation Changes and Corrections

Motion Kevin Barnhill and second by Bob Frahm to approve Valuation Correction for 890018991 as presented by the Assessor. Motion Carried.

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

5. Adopt Resolution 2023-22; Setting the 2023-2024 Levy of Taxes

Motion Kevin Barnhill and second by Lisa Kramer to adopt Res 2023-22; setting the 2023-2024 levy of taxes. Motion Carried.

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

**Resolution 2023-22**  
**Board of Equalization**  
**Washington County, Nebraska**  
**Resolution Setting 2023-2024 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, 2023-2024 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 10th day of October, 2023.

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

**2023 - 2024 WASHINGTON COUNTY TAX LEVIES**

**Exhibit A**

SUBDIVISION(S)	FUND(S)	TAX REQUEST	VALUATION	LEVY
<b>Washington County</b>	General Fund	\$ 12,951,969.72	4366927520	0.296592
	Road/Bridge Imp	\$ 244,809.15	4366927520	0.005606
	E-911 Fund	\$ 387,112.31	4366927520	0.008865
	Public Safety Comm. Bond		4366927520	0.000000
	Jail Bond Fund	\$ 1,120,898.78	4366927520	0.025668
	Total	\$ 14,704,789.96		0.336731
<b>Agricultural Society</b>		\$ 142,698.00	4366927520	0.003268
<b>Historical Society</b>		\$ 113,600.00	4366927520	0.002601
<b>Townships:</b>				
Township #1		\$ 226,420.00	810534724	0.027935
Township #2		\$ 110,000.00	870950051	0.012630
Township #5		\$ 104,244.00	521086790	0.020005
Township #6		\$ 180,000.00	629522885	0.028593
Township #7		\$ 90,000.00	440279902	0.020442
<b>Herman Cemetery District</b>		\$ 22,000.00	280593820	0.007841
<b>Rural Fire Districts:</b>				
Arlington	General Fund	\$ 79,182.30	461673338	0.017151
	Bond	\$ 94,182.00	461673338	0.020400
	Total	\$ 173,364.30		0.037551
Blair	General Fund	\$ 214,000.00	955937592	0.022386
Fort Calhoun	General Fund	\$ 190,434.00	887224389	0.021464
	Sinking Fund	\$ 7,140.00	887224389	0.000805
	Bond	\$ 197,880.00	887224389	0.022303
	Total	\$ 395,454.00		0.044572
Herman	General Fund	\$ 63,000.00	250962747	0.025103
	Bond	\$ 42,000.00	250962747	0.016736
	Total	\$ 105,000.00		0.041839
Kennard	General Fund	\$ 95,000.00	512052839	0.018553
	Bond	\$ 66,000.00	512052839	0.012889
	Total	\$ 161,000.00		0.031442
<b>City &amp; Village:</b>				
Arlington Village	General Fund	\$ 593,317.68	118663604	0.500000
	Bond	\$ 31,739.00	118663604	0.026747
	Total	\$ 625,056.68		0.526747
Blair City	General Fund	\$ 2,433,534.20	945061827	0.257500
	Debt/Bond	\$ 295,312.92	945061827	0.031248
	Street	\$ 243,022.65	945061827	0.025715
	Total	\$ 2,971,869.77		0.314463
Blair Airport Authority	Bond	\$ 238,170.00	945061826	0.025202
Fort Calhoun City	General Fund	\$ 436,723.00	120689383	0.361857
	Debt/Bond	\$ 215,000.00	120689383	0.178143

	Total	\$ 651,723.00		0.540000
Herman Village	General Fund	\$ 55,207.00	16759184	0.329413
	Bond	\$ 51,462.00	16759184	0.307067
	Total	\$ 106,669.00		0.636481
Kennard Village	General Fund	\$ 107,565.00	29628015	0.363052
Washington Village	General Fund	\$ 37,774.00	11865501	0.318351
<b>School Districts:</b>				
Blair: #1	General Fund	\$ 16,559,775.00	2632040875	0.629161
	Bond	\$ 1,999,725.00	2632040875	0.075976
	Special Building Fund	\$ 3,684,861.00	2632040875	0.140000
	Qualified Capital Purpose Und Fund			
	Total	\$ 22,244,361.00		0.845137
Fort Calhoun: #3	General Fund	\$ 5,929,798.00	624189293	0.950000
	Bond Fund	\$ 811,446.00	624189293	0.130000
	Special Building Fund	\$ 624,189.00	624189293	0.100000
	Qualified Capital Purpose Und Fund	\$ 156,047.00	624189293	0.025000
	Total	\$ 7,521,480.00		1.205000
Arlington: #24	General Fund	\$ 6,672,219.00	881954215	0.756527
	Bond	\$ 580,813.00	881954215	0.065855
	Special Building Fund	\$ 252,525.00	881954215	0.028632
	Qualified Capital Purpose Und Fund	\$ 353,535.00	881954215	0.040085
	Total	\$ 7,859,092.00		0.891099
<b>Drainage Districts:</b>				
Burt Washington				\$.85 Per Unit
Bell Creek				\$.10 Per Unit
Fort Calhoun				\$2.00 Per Unit
<b>Sanitary Improvement Districts:</b>				
#4	General Fund	\$ 11,000.00	3897261	0.282250
	Bond Fund	\$ 4,000.00	3897261	0.102636
#6	General Fund	\$ -		#DIV/0!
#7	General Fund	\$ 20,767.20	8571100	0.242293
#9	General Fund	\$ 36,116.16	19669419	0.183616
#10	General Fund	\$ 37,346.10	18673093	0.200000
	Bond Fund	\$ 93,365.47	18673093	0.500000
	Total	\$ 130,711.57		0.700000
<b>ADDENDUM</b>				
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.				
<b>Burt County</b>				
Craig Fire District	General Fund			#DIV/0!
Tekamah-Herman: T-1	General Fund	\$ 6,274,980.00	1080612661	0.580687
School District	Bond	\$ 954,949.00	1080612661	0.088371
	Special Building Fund	\$ 954,000.00	1080612661	0.088283
	Total	\$ 8,183,929.00		0.757341
<b>Dodge County</b>				
Nickerson Fire District	General Fund	\$ 148,517.10	371289832	0.040000
Uehling Fire District	General Fund			#DIV/0!
Winslow Fire District	General Fund	\$ 99,795.00	249488496	0.040000
Logan View: #94	General Fund	\$ 5,817,822.00	993742666	0.585446

School District	Bond	\$ 505,051.00	993742666	0.050823
	Special Building Fund	\$ 1,297,667.00	993742666	0.130584
	Total	\$ 7,620,540.00		0.766853
Educational Service Unit #2	General Fund	\$ 526,624.98	5373821556	0.009800
<b>Douglas County</b>				
Bennington: #59	General Fund	\$ 24,511,108.00	2574696225	0.952000
School District	Special Building Fund	\$ 1,235,854.00	2574696225	0.048000
	Qualified Capital Purpose	\$ 463,445.00	2574696225	0.018000
	Bond	\$ 8,753,967.00	2574696225	0.340000
	Total	\$ 34,964,374.00		1.358000
Bennington Rural #7	General Fund	\$ 2,072,400.00	3356209536	0.061748
Fire District	Bond	\$ 1,170,818.00	3356209536	0.034885
	Total	\$ 3,243,218.00		0.096633
Educational Service Unit #3		\$ 9,800,908.70	65339396115	0.015000
Metro-Tech Community College	General Fund	\$ 74,659,210.10	99545613967	0.075000
	Capital Fund	\$ 19,909,123.03	99545613967	0.020000
	Total	\$ 94,568,333.13		0.095000
Papio Missouri River NRD	General Fund	\$ 24,258,032.20	98100132505	0.024728
	Bond	\$ 6,471,137.00	98100132505	0.006596
	Total	\$ 30,729,169.20		0.031324
<b>Sarpy County</b>				
Learning Community	Capital Projects	\$ 1,119,090.90	89526745897	0.001250
	Elementary Learning Centr	\$ 11,259,379.69	89526745897	0.012577
	Total	\$ 12,378,470.59		0.013827

6. Adjournment

Motion Lisa Kramer and second by Kevin Barnhill to adjourn from the Board of Equalization meeting at 3:05 p.m.  
Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Absent, 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 10, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk

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