

PUBLIC HEARING PROCEEDINGS 2025-2026 PROPERTY TAX REQUEST

Jon Lindgren, Chairman of the Boone County Board of Commissioners, called for a motion to open a public hearing on Monday, September 15, 2025 at 8:30 A.M. in the Boone County Courthouse Commissioners Meeting Room in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten to open said public hearing. Notice of the hearing was given in advance by publication in the Albion News and Boone County Tribune on September 3 and 10, 2025 and the convened hearing was open to the public.

Commissioners present for said public hearing were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Chairman Lindgren read the notice for the record. Rick Martinsen, CPA, for Mueller & Honcik, P.C., was present to answer budget questions. Chairman Lindgren noted that the Open Meeting Laws are posted and available to the public.

The public hearing was for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2025-2026 Boone County Final Tax Request in compliance with the provisions of State Statute 77-1632. The hearing was over the proposed tax request that was published in the Wednesday, September 8, 2025 issue of the Albion News and Boone County Tribune, Albion, Nebraska.

Richard Martinsen, CPA, for Mueller & Honcik, P.C., prepared the budget documents for fiscal year 2025-2026. The County Board and any present for the hearing discussed with Martinsen the differences from last year's fiscal budget. Martinsen provided answers to questions asked regarding the proposed tax request and publication. The proposed property tax request for 2025-2026 is \$4,762,732.00, which is no different from the 2024-2025 property tax request of \$4,762,732.00. The proposed tax rate for 2025 of 0.132810 is lower than the 2024 tax rate of 0.150000. The Governing Body of the County of Boone by a Board majority approval may exceed the 2.5% lid limitation by an additional 1% budget authority growth. The levy authority of 50 cents includes the County levy and all the entities such as Agricultural/Historical Societies, Fire Districts, etc. added together. The 2025 County valuation is \$3,586,135,952.00 compared to the 2024 valuation of \$3,175,154,689.00, a increase of \$410,981,263.00.

Motion made by Lindgren, second by Niewohner to close said public hearing at 8:41 A.M. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

The Board expressed their appreciation to the firm Mueller & Honcik, P.C. for their assistance with the County Budget preparation throughout the years.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Jon Lindgren, Chairman

BOONE COUNTY BOARD OF COMMISSIONERS PROCEEDINGS
SEPTEMBER 15, 2025 ALBION, NEBRASKA

The Boone County Board of Commissioners of Boone County, Nebraska, met in regular session at 8:42 A.M. on Monday, September 15, 2025 after the conclusion of the Budget Hearing that concluded at 8:41 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Lindgren called the meeting to order, and Commissioners present for roll call were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance, and at the Albion Post Office; and published in the Albion News/Boone County Tribune and Petersburg Press on September 10, 2025; and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, September 12, 2025. Chairman Lindgren acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public. All who were present participated in the Pledge of Allegiance.

Motion made by Lindgren, second by Niewohner to approve the County Board Proceedings of September 8, 2025 as presented. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve the County Budget Public Hearing Proceedings of September 8, 2025 as presented. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

The County Budget Act (State Statute Section 23-904) requires a budget message to be completed by the budget making authority outlining the fiscal policy for the budget period. The budget message must include a list of all cash amounts being held by officials that do not appear in the County Treasurer's Office six-month balance reports. Some of the factors in compiling the 2025-2026 County Budget include inflation, infrastructure upgrades-including hard surface projects, and insurance premium increases. Motion made by Lindgren, second by Yosten to approve Resolution No. 2025-45, authorizing the accounts within County Offices as stated in the resolution and acknowledge the factors compiling the budget. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

The 2025-2026 County Budget Hearing was held on September 8, 2025 at 8:30 A.M. and the 2025-2026 Property Tax Asking Hearing was held on September 15, 2025 at 8:30 A.M. Motion made by Niewohner, second by Yosten to approve Resolution No. 2025-46 to adopt the 2025-2026 County Budget that was published and presented in the September 3, 2025 issue of Albion News/Boone County Tribune, with an unused budget of \$499,945.00. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Nebraska Revised Statute 77-1632 provides that the Governing Body of Boone County shall pass a resolution to set the amount of its property tax request after holding the required public hearing. The Governing Body of Boone County resolves that: the 2025-2026 property tax request be set at \$4,762,732.00, which is no different from the 2024-2025 property tax request of \$4,762,732.00 and the 2025 county tax rate is at 0.132810, which is different from the 2024 tax rate of 0.150000. Motion made by Yosten, second by Lindgren to approve Resolution No. 2025-47 to adopt and approve the County Budget for 2025-2026 as published and presented with the above property tax requests. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner to set a Board of Equalization meeting to be held on Monday, October 20, 2025 at 9:15 A.M. to set the 2025 tax year levies. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

The principal payment of \$740,000.00 and bond interest payment of \$4,440.00 will be paid on or before December 15, 2025 with another bond interest payment of \$2,405.00 to be paid on or before June 15, 2026. Motion made by Niewohner, second by Yosten to approve Resolution No. 2025-48, authorizing the Boone County Treasurer to transfer the sum of \$746,845.00 from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) as stated in said resolution. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

The General Fund receives the real estate and personal property taxes with a designated amount transferred to the Road Fund on an as needed basis. The Boone County Treasurer is authorized to use all property tax collections, which would include real estate and motor vehicle taxes, to be in the transfer of funds. Motion made by Niewohner, second by Yosten to approve Resolution No. 2025-49, authorizing the Boone County Treasurer to transfer funds from the General Fund (0100) to the Road Fund (0200) for the 2025-2026 Tax Year on an as needed basis not to exceed \$4,686,393.00. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Brent Pribnow, Jack Nordeen and Kent Hamilton; District Road Foremen were present to discuss the general road report. Items discussed were as follows:

- Discussed side dumper trailer bids. One of the vendors offered to do HGAC bidding process which is a different process than what the County has used in the past. The State Auditor was contacted to get their opinion and they stated it could possibly be exempt from competitive bidding.
 - The Board reviewed the information presented and decided not to go forward with this item at this time.
- Discussed road maintenance by others.
 - The Board will need to check with the Highway Superintendent to see if it can be done with a contract instead of being bid out/advertised for in the paper.
 - It will also need to be looked into to see if it contracted out – is that covered by liability since the County hired them to do so.
- Discussed dust control
 - The Board was updated by the foremen that the requests have been quite frequent, so it was decided that those treatments will cease unless in an unincorporated village.
- Discussed advertising for vacancies and how to address upcoming retirements.

Motion made by Niewohner, second by Lindgren to accept the general road report as presented. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Tony Levander, Levander Funeral Home, discussed the following:

- The funeral home's process for discussing funeral options, County policy and filling out of the application/affidavit.
- The costs to the funeral home that are not covered by the current policy's maximum payment of \$3,200.00 for Traditional and cremated burials.
- Discussed whether attendance should be made mandatory and a part of the resolution/policy.
- Mileage rate outside of the 60-mile radius already mentioned in the policy.

Levander and the Board discussed their ideas after going over the above information and Levander asked for additional time to review all that was discussed. The Board agreed that this will be readdressed at the September 26, 2025 meeting. No action taken.

The Village Bar LLC submitted an application for a Special Designated License (SDL) for October 4, 2025. The Board reviewed the application for Special Designated License (SDL) for a wedding reception at Creek Road Barn, 1846 330th Ave, Newman Grove, Nebraska. Motion made by Yosten, second by Niewohner to authorize the Chairman to sign and approve the Application for Special Designated Liquor License request from The Village Bar LLC for a wedding reception at the Creek Road Barn in Newman Grove, NE on October 4, 2025 as submitted. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Rae Valley Market submitted an application for a Special Designated License (SDL) for September 20, 2025. The Board reviewed the application for Special Designated License (SDL) for a wedding reception at Creek Road Barn, 1846 330th Ave, Newman Grove, Nebraska. Motion made by Niewohner, second by Yosten to authorize the Chairman to sign and approve the Application for Special Designated Liquor License request from Rae Valley Market for a wedding reception at the Creek Road Barn in Newman Grove, NE on September 20, 2025 as submitted. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Matt Childress, Applied Connective Technologies, presented the Board with a summary of quotes for different internet at all five road shop locations. They were as follows:

Bold is the current provider.

Road Location	Vendor	Internet Only	Internet Speed	Phone Only Price	Internet and Phone
St. Edward	Great Plains Communications	N/A	N/A	\$61.74 / mo	N/A
	VYVE Communications	\$85.90/mo+(\$99.95 install)	500x50	N/A	N/A
Albion-Shop	Frontier	N/A	N/A	N/A	\$247.90 / mo
	VYVE Communications	\$85.90/mo+(\$99.95 install)	500x50	N/A	N/A
Albion-West Shop	N/A	N/A	N/A	N/A	N/A
	VYVE Communications	\$85.90/mo+(\$99.95 install)	500x50	N/A	N/A
Petersburg	Great Plains Communications	N/A	15x5	N/A	\$196.27 / mo
	Great Plains Communications	\$143 / mo	100x100	N/A	N/A
Cedar Rapids	Great Plains Communications	N/A	N/A	N/A	\$165.53 / mo
	Great Plains Communications	\$164.00 / mo	30x5	N/A	N/A

The Board thanked Childress for the information provided but asked if he could get comparable quotes from Stealth Communications and Starlink. Childress stated that he will get those additional quotes and prepare an official quote to be presented at a later date. No action taken.

There were two informal quotes and one formal quote received for grader mount reclaimers for each road district. The informal quotes were \$22,900.00 from NMC Exchange LLC and \$21,800.00 from Murphey Equipment/John Deere. The formal quote was from Beaver Creek Machine LLC to build the reclaimer for \$8,142.00. Motion made by Niewohner, second by Yosten to order 4 retrievers from Beaver Creek Machine LLC at \$8,142.00 per unit as presented. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Denny Johnson, County Sheriff, stated that the state bids he was expecting were not received before the meeting as anticipated. Johnson requested that this agenda item be tabled until the next meeting. Motion made by Niewohner, second by Yosten to table further discussion on this item until September 26, 2025. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Public Comments:

- Dan Lueken, County Assessor, updated the Board on his office's expected hours of overtime for the next few months.
- Denny Johnson, County Sheriff, updated the Board on some equipment/software upgrades that may be required in his office.
- Commissioner Niewohner will be attending the Region IV, East-Central District Health-Financial Committee and Central Nebraska Joint Housing Authority meetings.
- Commissioner Lindgren will be attending the Region 4 and Nebraska Area Agency on Aging meetings.
- Commissioner Yosten will be attending the Boone County Ag Society and Boone County Development Agency meetings.

Chairman Lindgren declared the meeting adjourned at 12:18 P.M., with the next Board meeting scheduled for Friday, September 26, 2025.

Sarah Robinson,
Boone County Clerk

ATTEST:

APPROVED:

Sarah Robinson, Boone County Clerk

Jon Lindgren, Chairman