

PUBLIC HEARING PROCEEDINGS 2026-2027 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 21, 2026 at 8:30 A.M. in the Boone County Courthouse Commissioners Meeting Room in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner 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 9, 2026 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 2026-2027 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 Wednesday, September 9, 2026 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 2026-2027. 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 2026-2027 is \$4,866,500.00, which is different from the 2025-2026 property tax request of \$4,762,732.00. The proposed tax rate for 2026 of 0.132300 is lower than the 2025 tax rate of 0.132810. 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 2026 County valuation is \$3,678,389,736.00 compared to the 2025 valuation of \$3,586,135,952.00, an increase of \$92,253,784.00.

Motion made by Lindgren, second by Yosten to close said public hearing at 8:47 A.M. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. 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.

Kate Noble,
Boone County Clerk

ATTEST:

APPROVED:

Kate Noble, Boone County Clerk

Jon Lindgren, Chairman

BOONE COUNTY BOARD OF COMMISSIONERS PROCEEDINGS
SEPTEMBER 21, 2026 ALBION, NEBRASKA

The Boone County Board of Commissioners of Boone County, Nebraska, met in regular session at 9:00 A.M. on Monday, September 21, 2026, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Vice Chairman Yosten 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 on September 9, 2026; 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 18, 2026. 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 Niewohner, second by Yosten to approve the County Board Proceedings of September 14, 2026 as presented. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten to approve the County Budget Public Hearing Proceedings of September 14, 2026 as presented. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner to approve the Weidner Conditional Use Public Hearing Proceedings of September 14, 2026 as presented. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. 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 2026-2027 County Budget include inflation, infrastructure upgrades-including hard surface projects, and insurance premium increases. Motion made by Yosten, second by Lindgren to approve Resolution No. 2026-27, authorizing the accounts within County Offices as stated in the resolution and acknowledge the factors compiling the budget. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

The 2026-2027 County Budget Hearing was held on September 14, 2026 at 8:30 A.M. and the 2026-2027 Property Tax Asking Hearing was held on September 21, 2026 at 8:30 A.M. Motion made by Niewohner, second by Yosten to approve Resolution No. 2026-28 to adopt the 2026-2027 County Budget that was published and presented in the September 9, 2026 issue of Albion News/Boone County Tribune, with an unused budget of \$251,226.67. 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 2026-2027 property tax request be set at \$4,866,500.00, which is different from the 2025-2026 property tax request of \$4,762,732.00 and the 2026 county tax rate is at 0.132300, which is different from the 2025 tax rate of 0.132810. Motion made by Lindgren, second by Yosten to approve Resolution No. 2026-29 to adopt and approve the County Budget for 2026-2027 as published and presented with the above property tax requests. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. Nays: None. Motion carried.

Motion made by Yosten, second by Niewohner to set a Board of Equalization meeting to be held on Monday, October 19, 2026 at 9:15 A.M. to set the 2026 tax year levies. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

The principal payment of \$740,000.00 and bond interest payment of \$2,405.00 will be paid on or before December 15, 2026. Motion made by Lindgren, second by Niewohner to approve Resolution No. 2026-30, authorizing the Boone County Treasurer to

transfer the sum of \$742,405.00 from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) as stated in said resolution. Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. 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. 2026-31, authorizing the Boone County Treasurer to transfer funds from the General Fund (0100) to the Road Fund (0200) for the 2026-2027 Tax Year on an as needed basis not to exceed \$2,952,549.00. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

An interfund transfer from the Inheritance Tax Fund (2700) to the Road Fund (0200) was approved as needed during the 2026-2027 Budget. Motion by Lindgren, second by Yosten to approve Resolution 2026-32, authorizing the Boone County Treasurer, to transfer funds from the Inheritance Tax Fund (2700) to the Road Fund (0200) for the 2026-2027 Tax Year on an as needed basis not to exceed \$4,000,000.00. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. Nays: None. Motion carried.

Dan Lueken, County Assessor, was present to continue discussion from the September 14, 2026 meeting regarding the agreement for pickup services with Larry Petsche. Motion by Niewohner, second by Yosten to table discussion on the agreement for pickup services until September 28, 2026 meeting.

The primary use of the Boone County Visitors Promotion Fund is to promote, encourage and attract visitors to come to the county through advertisement of the event. The Boone County Visitors Promotion Committee received a request for advertisement funding. St. Edward Economic Development requested assistance to advertise the Holiday Extravaganza event scheduled for November 5-7, 2026. Motion made by Lindgren, second by Niewohner to approve the application requesting funding assistance from St. Edward Economic Development for the Holiday Extravaganza event from the Visitor's Promotion fund as submitted. Roll call vote: Yeas: Lindgren and Niewohner. Nays: None. Motion carried.

Resolution 2026-33, to trench a waterline underneath a County Road in Sections 17 and 8, Township 20, Range 7 West of the 6th p.m., commonly known as 240th Street, was presented for the Board to review. David Figgner requested to trench a waterline to a new hydrant. Brian McDonald, Highway Superintendent, had previously reviewed the request. Motion by Yosten, second by Lindgren to approve Resolution 2026-24 as presented. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

DEAM LLC applied for a Special Designated License (SDL) for October 10, 2026 for a wedding reception at Creek Road Barn, Newman Grove, Nebraska. Motion made by Yosten, second by Lindgren to approve the Application for Special Designated Liquor License request from DEAM LLC for a wedding to be held at the Creek Road Barn in Newman Grove, NE on October 10, 2026. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

The County Treasurer submitted a request for approval to pay the eighth bond principal payment and the fifteenth bond interest payment for the new fairgrounds building Limited Tax County Building Bonds, Series 2018. Motion made by Lindgren, second by Niewohner to approve and authorize the County Treasurer to pay the bond principal and interest of \$207,567.50 to Chase NYC for the Limited Tax County Building Bonds, Series 2018. Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. Nays: None. Motion carried.

Public Comments:

- Rod Nelson, Courthouse Maintenance, discussed the curbs on the Courthouse block.
- Rod Nelson, Courthouse Maintenance, discussed the new generator installation and gas hookup.
- Commissioner Niewohner has East Central Health District meeting.
- Commissioner Yosten has Boone County Ag Society meeting.
- Margaret Valladao, Weed Superintendent, discussed the force weed control done earlier this year and upcoming NDA Office Evaluation.
- Denny Johnson, County Sheriff, discussed County Citizen with livestock out consistently and weekend incident regarding mud onto State Highway.

Chairman Lindgren declared the meeting adjourned at 11:30 A.M., with the next Board meeting scheduled for Monday, September 28, 2026.

Kate Noble,
Boone County Clerk

ATTEST:

Kate Noble, Boone County Clerk

APPROVED:

Jon Lindgren, Chairman