



Gage County Board Minutes

The Gage County Board of Supervisors met on June 25, 2025, at 8:45 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on June 12, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Supervisors has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn, and Terry Jurgens present, Gary Lytle absent.

Let the record show that all proceedings are electronically recorded.

Pledge of Allegiance recited.

Chairman Tiemann announced that a complete copy of the Open Meetings Act is posted at the back of the Board of Supervisors Room.

Consent Agenda included the following items: 1. General Agenda; 2. Minutes from previous meeting and committee meetings; 3. claims audit in the amount of \$1,173,429.75 except claim #25060234 to R.L. Tiemann, Const. Inc. in the amount of \$77,973.38 to be voted on below; 4. approve correspondence received and place on file; 5. Approve cancelling check #25040003 to All Copy Products in the amount of \$75.63 & check #23110053 to Valvoline Instant Oil in the amount of \$142.63.

<u>General Fund</u>	<u>Description</u>	<u>Amount Allowed</u>
Courthouse Employees	Salaries	180,266.07
Advanced Correctional Healthcare	Jail on-site medical svcs	8278.56
Antelope Co. Shf.	Boarding inmate	90.00
Applied Connective Technologies	IT svcs	3050.95
AT&T Mobility Accounts	Shf cell phones	1293.28
Beatrice Area Solid Waste Agency	Rubbish disposal	30.00
Beatrice Board of Public Works	Utilities	5002.23
Beatrice Humane Society	FY 23-24 funding	8500.00
Benchmark Gov. Solutions, LLC	Trng meals	392.60
Black Hills Energy Det 8852	Utilities	203.40
Black Hills Energy Ext 5089	Utilities	54.07
Black Hills Energy Shf 1674	Utilities	56.48
Bragg Animal Control	Animal Control	90.00
Capital Business Systems, Inc.	ROD copier lease	79.00
Capital City Transfer Svcs.	Autopsy svcs.	393.55
Charter Comm. Spectrum 2019	Prob. internet	210.00
Cidnet	Jail data	999.90
City of Beatrice	Utilities	47,062.61
City of Wymore	Qtrly EMS svc.	10,000.00
Column Software PBC	Publications	1525.12
Comfort Inn Kearney	Lodging	404.85
Critical Hire	Exams	225.00
Crowne Plaza Kearney	Lodging	579.80
DAS St. Acctng Cntrl Fin 6507	Data proc	196.00
Eakes Office Solutions	Offc supplies	5900.81
Echo Group	Supplies	53.20
Fankhauser, Nelsen, Werts, et al	Atty fees	641.25
Farmer's Cooperative	Supplies	272.71
Federal Signal Corp.	Sirens	22,418.55
First Wireless, Inc.	Radio equip rental	656.25
Jamie Fugate	Mlg reimb.	65.80
Gage County	Fund trnsfr to Road, Prob suppl & rent	419,460.00
Gage Co. Reg. of Deeds	Recording fees	10.00
Govt. Forms & Supplies	Treas. stamp	37.14
Governmental Law, LLC	Legal svcs	101.00
Great Plains Uniforms, LLC	Shf uniforms	207.78
Green Way Lawn Svcs.	Mowing	580.00

Harman Wright Mortuary, Inc.	Autopsy expns	570.00
Holmesville Welding & Farm Repair	Svc EM generator & trlr	957.00
Hometown Leasing	Atty copier lease	152.41
Horwath Laundry Equip.	Svc call on washer	964.00
IAPE	Shf mbrshp	130.00
ISolved Benefit Svcs.	FSA admin fees	144.50
Jerry Shelton, Atty	Atty fees	1732.50
Jim's Carpet & Supplies	Flooring, stair edging	2299.40
Ken's Pest Control	Ext Offc spray	130.00
Kraviec, Maurstad Law	Child Suppt. Enf. Atty	2398.05
Matthew Kosmicki Law, LLC	Atty fees	799.33
McKesson Medical Surgical	Inmate medical	72.38
Midwest Process Services	Civil proc fees	137.86
MIPS, Inc.	Data proc., progr.	28,699.49
Murray Law, PC LLO	Atty fees	3977.85
NACO	Dues	3252.81
NE Health & Human Svcs.	St. Inst.	372.00
NE Weed Control Assn.	Conf dues	150.00
NE St. Treas., Unclaimed Prop Div	Checks	1234.35
Nelson, Clark & Timan	Public Defender	6346.15
NIRMA	Legal fees	1652.05
Norris Public Power	Utilities – Horvath twr	39.08
Northeast Auto	Veh lease	1650.00
O'Reilly Auto Parts	EM supplies	24.99
Odell Vol. Fire & Rescue	Qtrly EMS svc	1500.00
Paper Tiger Shredding	Doc shredding	140.00
Physicians Lab	Autopsy svcs	300.00
Professional Forms & Supplies	Shf forms	237.62
Quadient Finance USA, Inc.	Shipping costs	11.10
Quadient Leasing USA, Inc.	Pstg mtr lease	2907.96
Quill – Ext	Offc supplies	6.36
Quill – Prob	Offc supplies	3061.73
R&B Arms	Shf ammo	1349.95
Reagan Law Offices, PC LLO	Atty fees	1415.50
Kristine Riekenberg	Depositions, transcripts	484.00
Secretary of State	Atty cert copies	40.00
Sheridan Ind.	Ext Offc janitorial svcs	120.00
Soap Opera Laundry	Mop, rag cleaning	33.25
Summit Food Svc.	Jail meal svc.	9218.92
Thomson Reuters West Pmt Ctr	Law Library subscr.	3619.54
U-Line, Inc.	Furniture	1067.12
UNL Extension	Summer intern.	2700.00
US Bank Purchase Cards	Fuel, supplies, meals, etc.	14,787.45
US Post Svc. Postmaster	Weed stamps	146.00
Verizon Wireless EMS 6384-1	Cell phones	328.16
Washington Co., NE Shf.	Boarding inmates	2730.00
Washington Co., KS Shf.	Boarding inmates	13,950.00
Windstream Ext	Internet, phones	2315.84
Woods & Aitken, LLP	Prof. legal svcs.	1486.00
Zoellner Ford of Beatrice	Shf veh svc	67.95
911 Custom, LLC	Law Enf supplies	88.99

Road Fund

Highway Department Employees	Salaries	43,531.27
Beatrice Area Solid Waste Agency	Rubbish disposal	180.00
Beatrice Board of Public Works	Utilities	350.59
Beatrice Concrete Sand & Gravel	Rock & gravel	53,539.12
Black Hills Energy Hwy 6863	Utilities	71.33
Black Hills Energy Hwy 8861	Utilities	46.73
Cather & Sons Const.	Asphalt	4065.75
City of Beatrice	Gbg svc	78.00
Column Software	Publications	202.72
Constellation NewEnergy Gas Div.	Utilities	37.77
Landmark Implement, Inc., Kearney	Parts	1170.47
Landmark Implement, Inc., Beatrice	Skidsteer rental	7250.00
MIPS, Inc.	Hwy progr.	192.32
NE Machinery Co.	Parts	2369.00
Norris Public Power	Utilities	257.88

O'Reilly Auto Parts	Parts, supplies	236.39
R.L. Tiemann Construction, Inc.	Twp gravel & hauling	77,973.38
Rock On, Inc.	Hauling material	11,238.35
Truck Center Companies	Parts	150.16
US Bank Purchase Cards	Supplies, tool boxes, flags	1768.27
Village of Odell	Utilities	49.50
Winter Equip. Co., Inc.	Blades	1211.27

Register of Deeds Preservation & Modernization Fund

MIPS, Inc.	Deeds online w/ numerical indexes	220.08
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Insurance Fund

Dept. of Treasury PCORI	Fees per person to IRS	520.50
Gage Co. Health Ins.	Employee hlth ins fees paid	67,546.20
Lucent Health Solutions, LLC	Ins. premiums, admin. fees	38,733.46
Mutual of Omaha	Empl. vol. ins policy premium	543.91
NE St. Treasurer Unclaimed Prop Div	Checks	79.23

Inheritance Fund

Lenhart Fritzen Estate	Refund of inher. tax	713.06
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General Fund

Ameritas	County share of Employees Retirement	12,969.45
Security First Bank	Co. share of Empl. Soc. Sec. & Medicare	13,086.60
Gage County Clerk – Health Plan	Co. share of Empl. health insurance	48,492.94

Road Fund

Ameritas	County share of Employees Retirement	2,938.33
Security First Bank	Co. share of Empl. Soc. Sec. & Medicare	3,189.56
Gage County Clerk – Health Plan	Co. share of Empl. health insurance	15,105.76

Motion made by Dorn, seconded by Jurgens to approve the consent agenda. Motion carried 6-0.

Tiemann paused the meeting to present a Certificate of Appreciation to a long-time member of the Press.

Tiemann stated “I'm going to insert an item right here. The locally famous Doug Kennedy is going to be retiring. Doug's been serving our community for 45 years. You've known his familiar voice in every situation, from storms to celebrations to disasters. You've helped keep our local radio station actually local through innumerable good times and bad times. We know when we tune in, we'll hear you telling us what's going on. You've been trusted over the years by countless officials as well as the folks that you report to. That's an incredible dance being able to be respected by the folks you report on, as well as the folks you report to. You've done that and earned that trust over those 45 years, reporting on news, sports and weather, instead of spinning those stories or sensationalizing them, you've earned our trust and the trust of the public again and again through honesty and integrity, removing your own feelings from stories and reporting on the facts.

I'd love to see that type of integrity at the national level again. Of course, we all got our biases over the years. Doug and I will spar back and forth on commercial breaks or as we're talking the fantastic thing is, irregardless of what the issue is, Doug and I sit on different ends of the spectrum on some issues, but more so we sit on the same like most of us do, as we talk back and forth, it's always in a atmosphere of mutual respect, and even when we're throwing verbal jabs playfully, you can tell that there is that back and forth conversation that that I'm going to really miss on Thursday mornings. Your commitment to the news and, more importantly, your commitment to our community over the past 45 years has been noticed and it's been appreciated. On behalf of the Gage County Board and the people in KWBEland, I personally want to thank you for your years of committed service to our community, for the unseen hours, the time away from home and the dedication to your craft. People that work hard don't have to tell people that they work hard, they're good at what they do, it shows every day. Doug, it shows every day.”

Doug Kennedy spoke “I just want to say thank you. You don't always like to see a reporter show up and ask you questions and things, but I've gotten a lot of cooperation over the years from everybody I've worked with and trying to remember all the board members that I worked with, And it's useless because I can't, I can't remember back that far for one thing, but, I appreciate all the help and all the cooperation. And one thing that's been really easy about this community over the years is that, you know, people are willing to share their story on important things, and that's not always the case in everything. I come from a hometown in Iowa where they struggle a little

bit with that they don't have the media presence they used to have and so I appreciate all the help, and I'll drop up every once in a while, just to visit or whatever, but it's gonna be good to take a little break, but I'm gonna miss it too so. But thanks.”

Tiemann “Thank you, Doug”.

Motion by Jurgens, seconded by Dorn to approve claim #25060234 to R.L. Tiemann, Const. Inc. in the amount of \$77,973.38, bringing the total amount of claims paid through June 25, 2025, to \$1,251,403.13. Motion carried 5-0-1 with Tiemann abstaining.

No public present for comments or request for future agenda items.

Committee reports were given by Dave Jones on Building & Grounds; Tiemann on Equalization and Human Resources; Jurgens on Finance/Insurance; Haxby on Rd. & Bridge. Topics included display cabinet being changed out by Historical Society next week, courthouse lights, ramp and East door project; fall gravel allocation to begin.

Discussed the Advanced Correction Healthcare agreement for 7/1/25 – 6/30/26. There was some question to the language of additional pay when the nurse receives the RN license. Some members felt we should approve now and then check into what other options may be available next time.

Motion by Dorn, seconded by Jurgens to approve Advanced Correction Healthcare agreement. Motion carried 6-0.

Discussion took place on having the Co. Attorney send a letter to Vogtsapes Bond Company due to the lack of the projects being completed by the deadline.

After discussion it was thought best to have the Co. Attorney call their attorney over their lack of performance and the County's displeasure with the lack of performance.

Motion by Adams, seconded by Clabaugh to approve calling their attorney and explain concerns over their lack of performance and the County's displeasure with their lack of performance. Motion carried 5-1 with Dorn voting nay.

Discussion was held on FY. 25-26 County Budget.

Tiemann asked the members how they wanted to handle the process this year on agency requests. There have been a couple of requests to appear before the board. After some discussion, it was determined to have them appear and to allow 5 minutes for speaking.

Sheriff Gustafson discussed his budget needs for new fiscal year.

A lengthy discussion took place on the property valuation process vs. property taxes. The discussion is presented below in full to avoid confusion.

Tiemann - This will be a discussion and will not address individual property questions. One of the things we wanted to go over was how taxation versus valuation works. Valuations have been going up everywhere at a fairly... other than on ag land. Years ago, it was ag land was climbing at an astronomical rate. The Ag prices just kept climbing & climbing, and now they've been more stabilized. Now as the assessor's office is going through the residential, residential commercial those are climbing at a very rapid pace right now, with folks not being happy with valuations. Last few years, we hired an outside source to take the assessor's office and move them back a little bit, bring someone from the outside for objectivity, which the assessor's office is also objective, but as those are coming through, those values are going up even more. And we're being told with the sales that are happening next year there will be an additional increase.

The tax asking has nothing to do with that valuation. If the taxing bodies are looking at their budgets responsibly, we don't look at our valuation and then decide what we can ask for. We look at what we need, and then we put that together, and then once the valuation comes in, then we apply our tax asking to that valuation, and we get that mill levy. The mill levy could go up dramatically, by the rules. That's not the way that we do it. Hopefully no taxing body does that. Patti do you want to touch on how you guys have, you and MIPS have gone through and begun the reevaluation because we asked you to do a reassessment, because people weren't happy that we weren't equalized. We don't get to set values. Your office is supposed to be equalizing out what valuations are across the county. You've hired MIPS to do that, along with your staff, you've done all the outside villages in Gage County, other than Beatrice. You started in the North, working down on some of the acreages as well. You'll cover the rest of the county hopefully this year, as well as Beatrice, commercial and residential. Maybe just let us know how that's working,

how the valuation process works. Senator Dorn is on his way down to also visit, he's in town now and will explain how this is working at the legislature, what they're working on. I'll hand it over to you (Patti).

Patti - Okay, so basically, my office is responsible for the valuations, and what we do is we look at all the sales that have taken place over the course of the years. So, when we're talking about residential we go back two years, commercials three and agricultural three, and so those are the things that we look at. Basically what Donna (Register of Deeds) does is she gets a transfer in, tells us of the sale. The sale comes up to me, and then basically my girls put the name on it, look at what it sold for and get a ratio. Ideally, if a residential property comes into us at \$100,000 value, with the state of Nebraska that should be between 92, and 100,000. If it comes in at 80, that puts the ratio too low. One sale doesn't make a market, but several sales do. So, throughout the county, we have Beatrice, of course, is our biggest one with a lot of sales. I mean, that's a good you know, measurement of sales when we get into small towns, that becomes very difficult from South to North, we have sales influence of North but we do have about, I think we manage about 40-50, sales of acreages per year. Those are very, you know, very top, top sales as far as the land and people getting out of town on five acres or whatever. So, we have groupings, then the groupings are like our towns, like Adams, Barneston, Blue Springs, all those groupings come down the pike, and tell me what type of value we're going to put on those, whether we need to even adjust them, because you don't have very many sales in a small town like that. And so, we kind of look at the South a little bit all together, like the Liberty's, the Barnestons, the Blue Springs. All along, we've had appraisers like Darrell have been with me. Josh is a new add on that came about two years ago, and he was with Darrell at one time. Now he's with me. There are other people that look at those that have been looking at those for years. Darrell has been here for years, and so basically, we have to hit a margin of what those percentages are every year with Terc, and that's the Tax Equalization Review Commission out of Lincoln. If I don't do my due diligence and get those values up to where we need to be, then TERC will call us in for a show cause hearing and so say I'm at 80% on Beatrice, they would immediately call me in and just raise me up to probably about a 96% maybe even more and that wouldn't be a local level job. I feel like that's something the local assessor needs to do to get those in place, because we know our counties a little bit better, and you know my people have for years and so those are the first things that we do. The ag land is the same way. But the ag land has a percentage of 69 to 75 and most of the time we're on about a 71%. The previous assessor, Bob Thoma, has been with me for a long time, and he sets those values. He is a county employee. He did have his appraiser's license, but at his age now, he's let that go, but he does all the Ag land for me. The commercial sets between 92 and 100% and one thing that's very hard about commercial is that we have different, what I want to call occupancy codes. So, you have a gas station, you have a hotel, you have an apartment building, all those things are various types of properties that are somewhat hard to really know exactly what they're renting out for. You know, every year that changes the income approach, those types of things can go into the commercial. So, we have three basically categories that we have to hit on those percentages. And that's been going on for years. Some people say, well, that's not the right way to do it. You know, that's not, but that's the rules that we've been given, and that's what we go by. So, we have liaisons from Lincoln that look over those things. However, there is a population of retiring people out there. So, we're getting more and more new liaisons, the new tax commissioner. It's kind of a complex process. The bad thing is this is all gray. There's no, this is the price.

Tiemann - Senator Dorn is down to go over some additional information on this with us. We're just talking about how valuations work versus tax asking valuation. I've read on Facebook that your valuation goes up 50%, your taxes are going to go up 50%. If that's the case, every single person that you elected should be fired. I mean, that's not the way that that works, and the fear is in not knowing how it works. I think a lot of the time we do have some groups that are not as frugal as other groups that do raise taxes based on what they're allowed to. There are some new caps in place now that the legislature passed this last session. And I don't know if you want to touch on those, Senator,

Sen. Myron Dorn - I will touch on whatever you want to first, (Sen. Dorn identified himself for the record) Myron Dorn, 15717, East Aspen Road, Adams, Nebraska, we did put some caps in place. We did last year during our special session last summer; LB 34 was passed. We did increase some amount that the state is now contributing to property taxes, but we did put a 3% cap on the budget process, on the budget, not the tax asking, but the budget process, we put a 3% cap, except there are some I call it exemptions for that, or whatever. For instance, any city or county, the safety aspect can be outside of that. Or it's kind of, it's it doesn't fall under the 3% cap. So, it does and it doesn't. I've had some conversations with Dawn a little bit and stuff, schools, they also they are under the 3% cap now too, except they have are allowed for growth. In other words, if they have 10% growth in students, there's some leeway's and stuff in there for growth for that, or some I call it extra things that occur that don't normally occur, like if they had a building issue, a big building issue that cost a bunch of money. There are certain things for schools that'll fall outside that cap. This is the first time, though, that we've had that 3% cap in as

you guys know, in counties, they've been limited the tax asking or the tax collection by two and a half percent, or a super majority vote of the board three and a half percent. So, they've always had that and stuff. So, you're somewhat limited the way it is. But now schools and some of these others have never had this cap, this 3% cap on like I said, there are exceptions to those, or exemptions to those, or whatever. So that I had a few people visit with me, and they are definitely aware of that. Yes, as valuations have gone up in Gage County, approximately 25% ag land, Johnson County, that similar area 22 to 25% Lancaster County went up 42% in ag, land and stuff. So don't know exactly why, but that does not correlate 100% to an increase in property taxes of that same amount. It's still up to the local entities, the cities, the counties. I think there's nine on the tax roll, or something on the tax thing, NRD's and all those. It's up to them now to lower their levy so that that budget process can't theoretically go beyond the 3% cap. So, they'll lower it. There was just an article yesterday in the Lincoln paper, Lincoln public schools, which has been for years, when valuations went up, they stayed at the dollar and a nickel. That's what they were at. Stayed there all the time. So, their taxes went up by what the valuations went up. Article in the paper in the last couple days, I read they're lowering their levy by seven cents from down to 93 cents. That's what they're lowering their levy by. Were they required to, part of it is the 3% cap. Part of it is they're just holding spending there. I'm just reading the article and quoting the article in the paper or whatever. So, they part of it all and schools are a little bit different because of I call it equalization aid that the state gives through to or whatever, because Lincoln has when I started up there seven years ago, Lincoln was at 140 million in equalization aid. This last year, I believe they were down under 30 million, or in that neighborhood of 30 million. They will increase that by 10 million next year. Again, equalization aid used to be that, well, I mean, still is your needs minus your resources, and then the state will pick up the equalization aid or whatever to help you balance that budget. So, Lincoln Public Schools have been going down for years because they're becoming a little bit more valuable or more property valuable. So, they haven't had that same balancing issue. So, they've gone down. But according to the article in the paper, they will pick up 10 million additional dollars from the state this year in equalization aid. So that's a little bit how they got to lower it. But also, their valuations went up enough in their district that yes, to hold the budget in that 3% and with some other things, that's what they're lowering it by most schools, especially in the counties that have had higher valuation increases. They should be lowering their levies.

Tiemann - Now this is popular always, I know, but the way to keep our Lincoln as an example, as their tax base is expanded. They have more people paying, you know, a reduced amount versus it might not be a huge reduction, but they've spread that tax base. That's how our costs are going to go up in the county and everywhere else every year, I guarantee it, what we can do to keep our tax asking down, manage it responsibly, but also, as projects come in, we need to get behind these projects that bring in hundreds of millions of dollars or billions of dollars, those offset the taxes that everyone else pays Adams is a good example the E Energy Adams just came off a TIF. I believe they got \$230,000 additional. \$230,000 additional dollars into the village from the E Energy Adams last year, year before, here, those projects help offset our taxes. So, I know people don't like trains, windmills, gas lines, all these, all these things. They're not exactly bad. They do help us overall. That was my one jab quickly.

Sen. Dorn - But one quick comment on that, statewide, statewide, AG land, went up a little over 14, almost 15% that's statewide. On an average. Statewide, we went up a little bit over 9% in valuation statewide without any new growth. That's not counting any new buildings or whatever. Statewide 9% a little bit over 9% new valuation growth, not new, excuse me, phrased that wrong. 9% increase in valuations without any new growth figured in on that, any new buildings was not figured out on that, then we're up a little bit over 10 – 10.5 somewhere in there, if you figure in the new construction or whatever. But that's statewide, so that's every parcel

Tiemann - Patti why are we so high compared to the statewide average?

Patti - It would be whatever comes in, in every county as to what the valuations are, I mean, what the sales are, the market. I mean, so basically, what we figured out we have to meet those criteria at every level.

Senator Dorn - So yeah, I'll jump in there too. This morning, I had a phone conversation with Sarah Scott, who is our property tax administrator now, and three or four times in that conversation, she mentioned the part about market value. That's what it is all trying to, in other words, if you have a 1990 house in Beatrice with so many square feet, that market value is for Beatrice, not for I call it Kearney, because that might have a different market value, but you should be able to go across the state and say, This is what that house is bringing here. This is what that house is bringing there and everybody is on the market value. She used that several times this morning when I had conversations with her.

Tiemann - We are also below other areas, Dorn – pardon? Tiemann - but we're well below other areas here. I was just talking to a realtor in Seward who was marketing something here in Beatrice. And he goes, Yeah, you guys are lucky. Your prices are low here. And I said, Well, I think that would be a contentious topic. If you brought it up. I said, Why don't you go down to Sunrise and say that? But he said, Yeah, we just can't get the dollars down here in Beatrice like we can in some of the other towns, and we've had prices going through the roof down here.

Sen. Dorn - And part of what Sarah and I visited about it this morning is you take a house in Beatrice, and now you take a house up in Adams, right where I live. We live closer to Lincoln, and the Lincoln I call it the Lincoln valuations on Lincoln properties affect Adams more than they affect Beatrice. But at the same time, over the years, I've heard people that, oh, they sometimes will come and they will purchase a property in Beatrice because it's that much cheaper than Lincoln. So that that all plays into it, whether, I'll get a little bit later, I'll get into what the state's done, or whatever. But I think Emily or somebody had a question.

Haxby - With that, Derek Neiderklien when they're doing those values, just as you said, there's different percent or percent less in different communities. So, for example, he said that Clatonia is valued at about 18% less than what Adams is, and that's because of location. We were talking about taxing authorities and how, like your values increase. You know, say the value increased 25%, every one of those taxing entities should have a lower levy at that point, because to maintain a, as Eric said, a minimal or a conservative budget. I mean, you're going to have a little bit of an increase, but it should be nowhere near 25% and so that's what those levies, changing those levies are for. And then just my question for you, Myron, when you said it, I learned in the legislation, and you know, you're basing it off the spice formula, which is based on your economic impacts for that cap, and one of the questions I had for you is, okay, so let's say a bridge goes out, and that slice for me, you said it is an average of, I think, 4%. What size formula your cap on our budgets when you're capping it's based on a certain percent and so you said that it's an average of 4% over 10 years, right?

Sen. Dorn - There are certain entities that have some of that. What I call the exceptions, or whatever, and the school districts are one. But it's not over 10% of the school districts, if they don't use all of their I call it previous cap, they can carry that forward for the next three years, or maybe five years. It is, I don't remember the exact details, they can carry sometimes carry that forward so that they don't just lose that in other words, the thought process behind that was, if you are limited to 3% cap every year, and you only use 2% of that now that 1% cap is basically gone. It can't be picked up in future years. We put that, I know schools, and I'm not sure about the cities and the counties, they can carry it forward. Now, in other words, they get to carry it forward. But for so long, it's not 10 years. I know it's not 10 years.

Haxby - It was more. I think we were talking about, like, the slice formula for figuring out our cap, the county cap. Okay, you said over a 10-year average, that was a 4% cap.

Sen Dorn - Oh, what you're talking about, originally when that bill was proposed, we were going to use the CPI. CPI is a federal, is a national. I call it formula or whatever. And there were Senators that were not going to vote for the bill if we kept CPI in there, because in the state of Nebraska, we're affected a little bit different than the CPI by the houses and stuff, and that's why slice is what we use now, which is a more local or just generic, to the state of Nebraska, and that's how we came up with that 3% of slice. It's using the slice number or whatever, whatever that would come up. But that's looked back over, that's looked back over a number of years, but that is in the last year, then how there were increases, or how the cost of living, or all those things are calculated in that slice formula.

Discussion continued with Senator Dorn on MFO money for Fire Departments and other entities that do not fall under the 3% cap.

Speaking was Max Quattromani, 1301 S. 5th, Beatrice, NE. He spoke to the Board about his struggles with obtaining comparable information. He is concerned that the current information is not on the gworks site and affecting residents' ability to verify and protest property values. He highlighted discrepancies in data availability, while Patti Milligan, Assessor explained that changes are tracked and updated in the system. Tiemann and Haxby received calls with questions on the website. The program that the assessor used in the past was no longer being supported and required a new program with a new provider. This change created errors and coding changes different than they used in the past. They have been working through that, and all information should now be accurate. The board emphasized the importance of visiting the assessor's office for accurate information and discussing any issues they might have with the Assessor.

As a reminder, protest forms need to be received in the Clerk's Office by June 30th @ 5:00 p.m.

Short Break at 11:15 a.m.
Back in meeting at 11:26 a.m.

Jurgens out of meeting at 11:27 a.m.

Motion by Clabaugh, seconded by Adams to go into closed session at 11:27 a.m. for contract negotiations. Motion carried 5-0.

Haxby out of the meeting during closed session.

Motion by Clabaugh, seconded by Dorn to come out of closed session at 11:54 a.m. Motion carried 4-0.

Chairman declared Board of Supervisors meeting adjourned at 11:55 a.m. until July 9, 2025.

Board minutes can also be viewed on the Gage County website at www.gagecountyne.gov.

/s/ Dawn Hill
Dawn Hill
Gage County Clerk

/s/ Erich Tiemann
Erich Tiemann, Chairman
Gage County Board of Supervisors

I, Dawn Hill, County Clerk of Gage County, do hereby certify that the above records are true and accurate to the best of my knowledge.

Witness my hand and official seal this 25th Day of June 2025.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk