



The Gage County Board of Equalization met on June 28, 2023 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Dave Swavely and Gary Lytle present, Emily Haxby and Eddie Dorn absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

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

Motion made by Swavely, seconded by Schuller to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

Senator Myron Dorn spoke to the board under public comments. He said that he wanted to give more numbers from the State perspective regarding what they've changed over the last couple years so that people understand it. The changes don't affect valuations but they provide property tax credits and/or income tax credits to give consumers some tax relief in that way. He said there are 10 entities listed on your tax statement such as the County, City, Schools, etc., that receive a portion of your property taxes based on their levy and valuations. The levies and valuations are set each year so they change each year, and you get a statement at the end of the year of the amount you will pay the next year. In 2002, the State did a property tax credit of about \$50 million and that has grown over the years. That amount will increase each year and by 2029 it will be up to \$550 million in tax credits. It also has a rider that if valuations go up 3% or more, the property tax credit fund will also go up by 3%. The tax credit you receive will show on your property tax statement as a negative number right above the total due on your tax statement, and it is automatically credited right off your property taxes – you don't need to do anything to receive it! The counties are then reimbursed by the State for that amount of money. The amount credited should average between 5-7% of your property taxes that you will receive back. Dorn said there is another part of the property tax credit fund that is credited on your income tax statement. It is based on the amount of school taxes you pay and it comes off of your state income tax due, but you must apply for this credit. The credited amount came to about 25% of the average person's school tax if you owe income tax, and if you don't owe income tax a check was sent out as a refund. Dorn said that when the Federal charts with property tax relief data come out and they show where Nebraska sits, it is deceiving because this income tax credit is not included in those charts as it doesn't count as property tax relief since it's applied to your income tax. This year, only about 2/3 of the \$550 million available for this credit was claimed, as in many cases the fee to apply for it was about the same as the credit so people didn't apply. As the amount available increases each year, it will become more advantageous for people to utilize. Also, you have 3 years to go back and claim the credit if you didn't apply for it in the first 2 years. Dorn said the Legislature is trying to move away from everything being set on how we value things. Sen. Erdman had 2 bills that affect TERC (Tax Equalization & Review Commission). One increased the number of adjusters from three to four, and funded them with more money. The second read that if you were up at TERC for longer than one year and they didn't rule on you, your valuation would revert back to the original previous amount. This was added as an amendment to LB243, but there was a question as to whether the State could change or set the valuation at that point. The Attorney General was consulted but there wasn't enough time to get a ruling from him, and if the whole bill passed with the amendment included, then a ruling was made against the amendment, the whole LB243 Bill would be no good, so the amendment was pulled. He said depending on the ruling of the Attorney General, the amendment could be back again next year. Another thing Dorn wanted to touch on was SCC. A year ago, they passed LB873 where the State would pick up a portion of SCC taxes for all 6 community colleges, increasing each year over 5 years, up to about 2/3 of their total property taxes. This year there was a proposal to come back and pick it all up and there were some agreements reached with the community colleges. In LB243 this year, the State said they will pick up all of the SCC property taxes, and they will be refundable as a credit on your income tax, however, SCC raised their levy up to the highest amount allowed of 9% due to the increase in valuations. Therefore, this first year, the taxpayer will have to pick up half of the SCC taxes, and in two years the State will pick up the full amount. Dorn anticipates there will be something done to address what SCC did, as there are a lot of people unhappy about it.

Haxby joined meeting at 8:42 a.m.

Senator Dorn said he also wanted to take a minute to publicly thank Emily Haxby for what she's done for the State of Nebraska. She challenged all our location points of where Broadband Internet is in the State, and the State is going to get \$400 million, and she is specifically the reason why we got another \$13 million in that funding because they were not going to challenge anymore, but she continued to challenge more and got the extra funding. There will also be more funding in the future years and she was a very important part of that, and he wanted to really thank her for the work she did, not only for the county, but also for the State. That amount of Federal funding will have a tremendous impact on the State of Nebraska.

Tiemann asked Sen. Dorn if he could address school taxes. Dorn said schools do their own, and depending on the school district it could be more or less, but it averages across the state at around 60% of taxes that go to schools.

Motion made by Swavely, seconded by Lytle to open public hearing at 8:49 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Mosaic. Motion carried 6-0.

No public present.

Motion made by Swavely, seconded by Lytle to close public hearing at 8:50 a.m. Motion carried 6-0.

Motion made by Swavely, seconded by Lytle to approve tax exemption on vehicle(s) owned by Mosaic. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:54 a.m. until July 12, 2023.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

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

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 28<sup>th</sup> day of June, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk