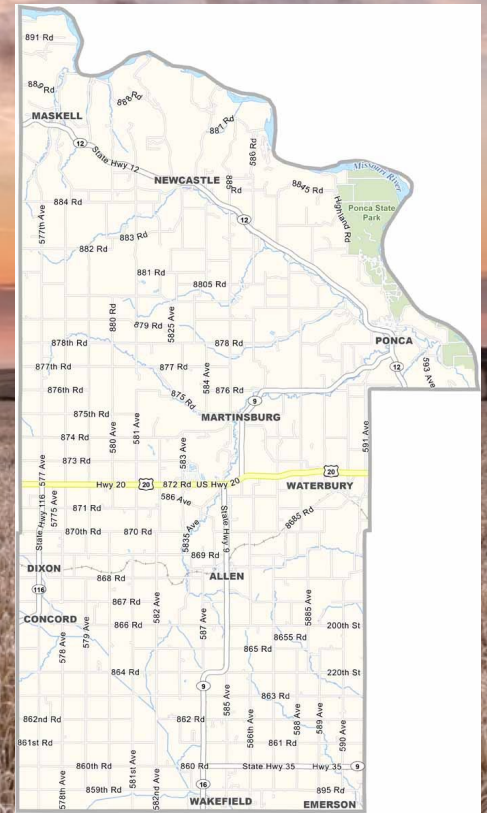


Dixon County Courthouse

Board of Supervisors

Public Information Meetings

August 2026



BVH
ARCHITECTURE

NEUMANN MONSON **ARCHITECTS**

MEETING AGENDA

- Background / Board of Supervisors Previous Activities
- Statutory Authority / Mandate
- Financial Information / Implications
- Board of Supervisors Recent Activities
- Site Evaluation/Programming
- Schedule Review

Background

Board of Supervisors Prior Activities / Actions

- Assessment of current courthouse
- Engaged Prohaska and Associates to conduct study and provide recommendations
- Engaged DA Davidson to evaluate and make recommendations regarding various financing mechanisms
- Identified and studied potential sites for a future courthouse/jail
 - 11 sites throughout the county were considered
- Identified priority site, acquired option to purchase, programmed proposed courthouse and jail on site
- Identified costs associated with the design, development and construction of a new courthouse and jail
- Placed \$20 million bond issue on Ballot May 14, 2024
- Bond issue failed (70% Against / 30% For margin)

Legislative Mandate to Counties / Statutory Authorization for Financing Facilities

Nebraska State Statute 23-120.

Provide buildings; tax; levy authorized.

(1) The county board shall acquire, purchase, construct, renovate, remodel, furnish, equip, add to, improve, or provide a suitable courthouse, jail, and other county buildings and a site or sites therefor and for such purposes borrow money and issue the bonds of the county to pay for the same. Agreements entered into under section 25-412.03 shall be deemed to be in compliance with this section. The board shall keep such buildings in repair and provide suitable rooms and offices for the accommodation of the several courts of record, Nebraska Workers' Compensation Court or any judge thereof, Commissioner of Labor for the conduct and operation of the state free employment service, county board, county clerk, county treasurer, county sheriff, clerk of the district court, county surveyor, county agricultural agent, and county attorney if the county attorney holds his or her office at the county seat and shall provide suitable furniture and equipment therefor. All such courts which desire such accommodation shall be suitably housed in the courthouse.

Financial Information

Dixon County's Property Taxes

UNDERSTANDING DIXON COUNTY'S SHARE OF YOUR PROPERTY TAXES



County property taxes support services that residents rely on every day, including roads, bridges, public safety, emergency management, elections, veterans' assistance, public health, and much more, all delivered efficiently with a small share of the overall tax bill.

COUNTYWIDE PROPERTY VALUE

The total assessed value of all taxable property in the county.

\$2.3B TOTAL PROPERTY
VALUATION (FY25-26)



TURNING REQUESTS INTO A LEVY RATE

The rate applied to property value to generate the county's requested revenue.

\$0.242 LEVY RATE (FY25-26)



AVERAGE RESIDENTIAL COUNTY TAX BILL

The average annual amount homeowners pay in county property taxes.

\$383 AVERAGE RESIDENTIAL
TAXES (BEFORE TAX
CREDITS APPLIED) (FY25-26)



COMPARED TO OTHER HOUSEHOLD EXPENSES

Annual average total cost of electricity, gas, other fuel expenses, cell phone, water, and homeowner's insurance.

\$7,101



FUNDING COUNTY SERVICES

The amount the county requests to fund essential services each year.

\$5.6M COUNTY PROPERTY
TAX REQUEST (FY25-26)



WHAT THIS MEANS FOR A TYPICAL HOME

A "typical" home used to show how county taxes affect most residents.

\$158,420 MEDIAN HOME
PRICE (Q4, 2024)



A SMALL SLICE OF THE TOTAL

The county's share of the total property tax bill.

23.2% OF TOTAL COUNTY (FY25-26)
PROPERTY TAX REQUEST



DIXON COUNTY

LIMITED TAX BONDS AUTHORIZING STATUTE

23-120.

Counties have statutory authority to finance courthouse, jail, and other county facility projects through a combination of property tax levies and general obligation bonds, providing flexibility to fund both new construction and facility improvements.

- Counties are authorized to acquire, construct, renovate, expand, furnish, and equip courthouses, jails, and other county buildings, including acquiring sites for the facilities.
- Counties may borrow money and issue bonds to finance courthouse, jail, and other county building projects.
- Counties may levy a dedicated property tax of up to 5.2 cents per \$100 of taxable valuation for eligible building projects with
- The board must identify the specific projects, the levy amount, and the duration of the levy, which may not exceed 20 years.
- Multiple building projects may be funded concurrently or consecutively, provided the combined levy remains within the statutory limit.



DIXON COUNTY

COURTHOUSE PROJECT

- 20-Year Term
- Estimated Valuation: \$2,367,691,372
- Estimated Project Fund: \$12,500,000
- Estimated Interest Rate: 4.5%
- Estimated Annual Level D/S: \$953,000
- Projected required bond levy increase approximately 4 - 4.5 cents per \$100 valuation



HOW WILL 4.00 CENTS IMPACT RESIDENTIAL LAND

Valuation	Annually	Monthly	Daily
\$75,000	30.00	2.50	0.08
\$100,000	40.00	3.33	0.11
\$250,000	100.00	8.33	0.27
\$500,000	200.00	16.67	0.55

Preliminary; subject to change

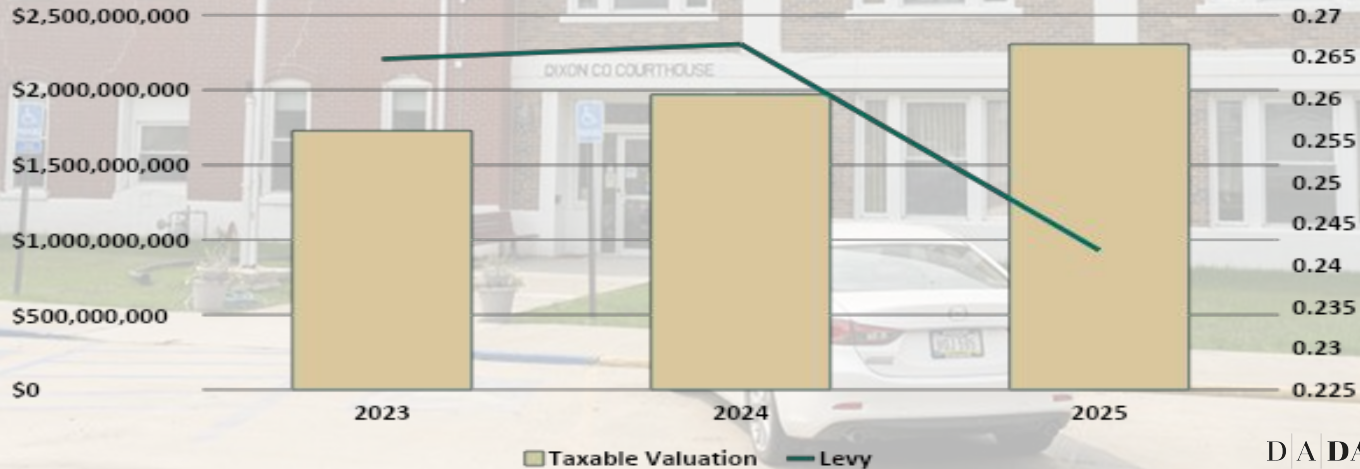
DIXON COUNTY

COURTHOUSE PROJECT

TAXABLE VALUE HISTORY

Fiscal Year	Taxable Valuation	Bond Debt to Valuation	GO Debt as of 6/30/FY	Debt Per Capita	Total Levy
2026-27	\$2,367,691,372	N/A	\$0	N/A	N/A
2025-26	\$2,305,623,142	0.009%	\$200,000	\$36.76	0.241748
2024-25	\$1,968,759,615	0.015%	\$300,000	\$54.10	0.266495
2023-24	\$1,728,410,563	0.023%	\$400,000	\$72.33	0.264734

**Estimated*



NEBRASKA COUNTY LIMITED TAX BUILDING BONDS

Date	Issuer	Par Amount	Purpose
09/10/2018	Boone County	\$2,000,000	Agricultural & Educational Building
06/25/2020	Red Willow County	\$3,610,000	County Courthouse Additions and Improvements
07/09/2020	Richardson County	\$2,425,000	County Law Enforcement Center
11/02/2020	Box Butte County	\$2,500,000	County Courthouse Building Renovations
07/28/2021	Sarpy County	\$40,000,000	County Correctional Facility
03/03/2022	Frontier County	\$1,020,000	County Courthouse Building Renovations
02/20/2023	Brown County	\$510,000	County Building
08/26/2024	Hall County	\$40,000,000	County courthouse additions and improvements
09/30/2024	Valley County	\$865,000	Courthouse Renovations
02/10/2025	Johnson County	\$1,995,000	Courthouse Renovations

Board of Supervisors Recent / Current Activities

Board of Supervisors Process / Actions

- February 10, 2026 Board of Supervisors Meeting
 - Met with DA Davidson to discuss utilization of Nebraska State Statute 23-120 funding mechanism (nickel tax) for new courthouse.
 - Met with BVH Architects to discuss options for moving forward for master planning and design of new courthouse without a jail.
- March 10 Board of Supervisors approved motion engaging BVH Architecture for master planning and community engagement for a new courthouse.
- May 12 Board of Supervisors adopted policy/rules and approved RFP for CMR
- May 14 RFP published in Nebraska Journal Leader, Wakefield Republican and A&D Technical - 14 firms reviewed specifications/proposal materials
- June 15, 1:00 p.m. Proposals due in County Clerk's office - 10 firms submitted proposals
- June 16 - 19 BVH reviewed proposals
- June 19 Ad Hoc Committee reviewed & scored proposals identifying four (4) firms to be interviewed - Sampson, Radec, Beckenhauer and Otte
- July 1 Committee interviewed four firms identifying Sampson to be forwarded to Board of Supervisors with recommendation for approval
- July 14 Board of Supervisors approved Sampson as the CMR firm and entered into a contract for services and approved new option to purchase 5 acres site near County Annex building.
- August 11 Board of Supervisors reviewed site / design options

Site Selection







SITE Near Annex

Building

Strengths

- Larger site
- No existing buildings on site
- Adjacent to Annex Building
- Flat site
- Space for on-site parking
- Highway 12 access
- Future Expansion Capabilities

Challenges

- Getting utilities to site
- In floodplain
- Requires ~4 feet of fill

In-Town SITE

Strengths

- In center of town
- Utilities are already at site
- Street parking
- Adjacent to existing Courthouse

Challenges

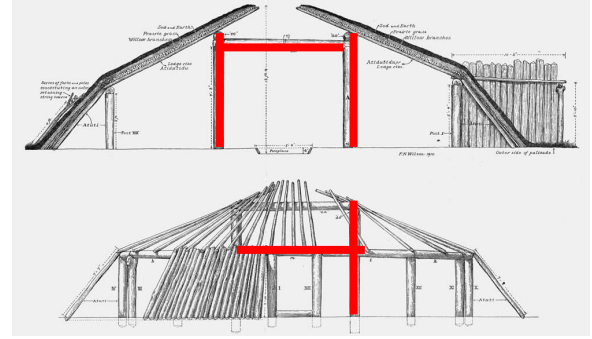
- Acquire & demo existing buildings
- Existing overhead power to be rerouted
- Existing alleys through site
- Utilities in alley will need to be rerouted
- No space for future expansion
- Parking space limited

Design Research

Cues from Dixon County Research

- Aowa and South Creek Confluence:
 - Historical 'centering' for both the Ponca Tribe and Pioneer first settlements
- Trial of Standing Bear (1879):
 - Legally established Native Americans as 'persons' & granted civil right
- Ponca Earth Lodges
 - Wood Frame structures
- Agricultural Building Forms

Precedents



Material Cues



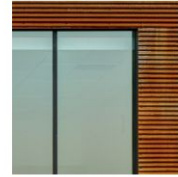
**SURROUNDING
CONTEXT**



METAL PANEL



WOOD



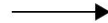
**GLASS / WEATHERED
METAL**



LIGHT



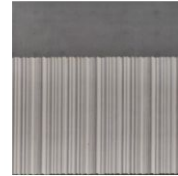
**EXISTING
COURTHOUSE &
PONCA**



BRICK



BRICK + SHADOW



PRECAST



CONTRAST



EARTH LODGE



TIMBER



**CONCRETE
SOLID + VOID**



**PLANTINGS +
LANDSCAPE**

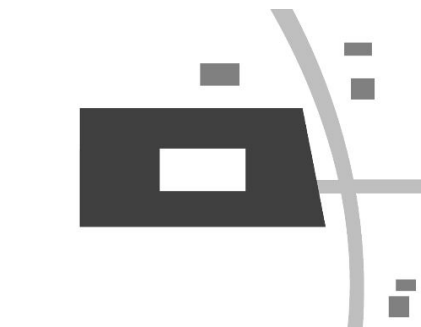


WOOD / SKY

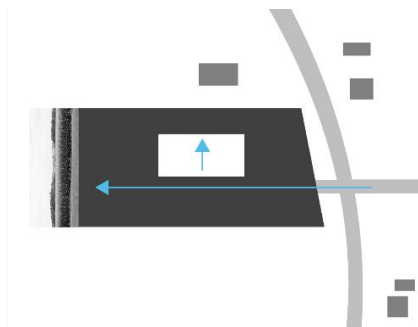
Design Options



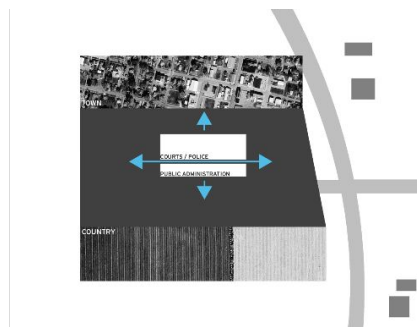
Site Strategy - East / West



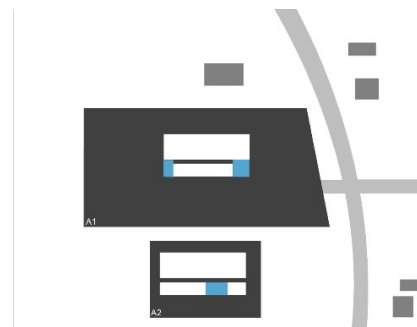
PROGRAM ORIENTED E/W



POSITION TO EMBRACE APPROACH AND HILLS

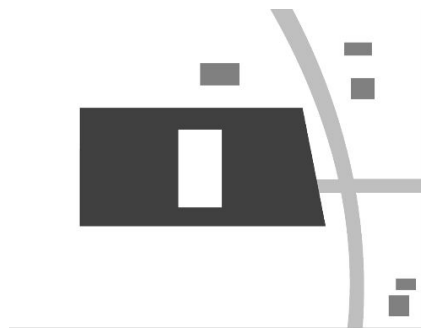


SPLIT TO RESPOND TO CONTEXT AND PROGRAM

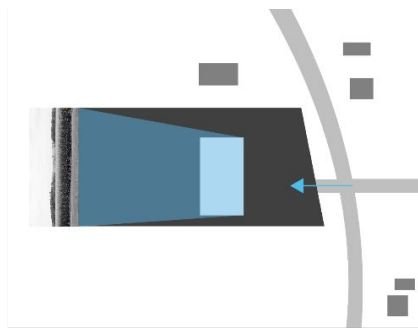


CREATE CIVIC PLAZAS

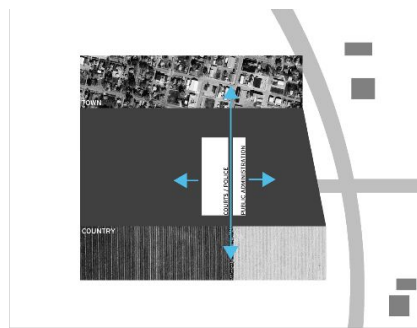
Site Strategy - North / South



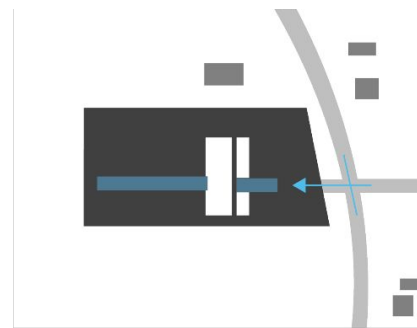
PROGRAM ORIENTED N/S



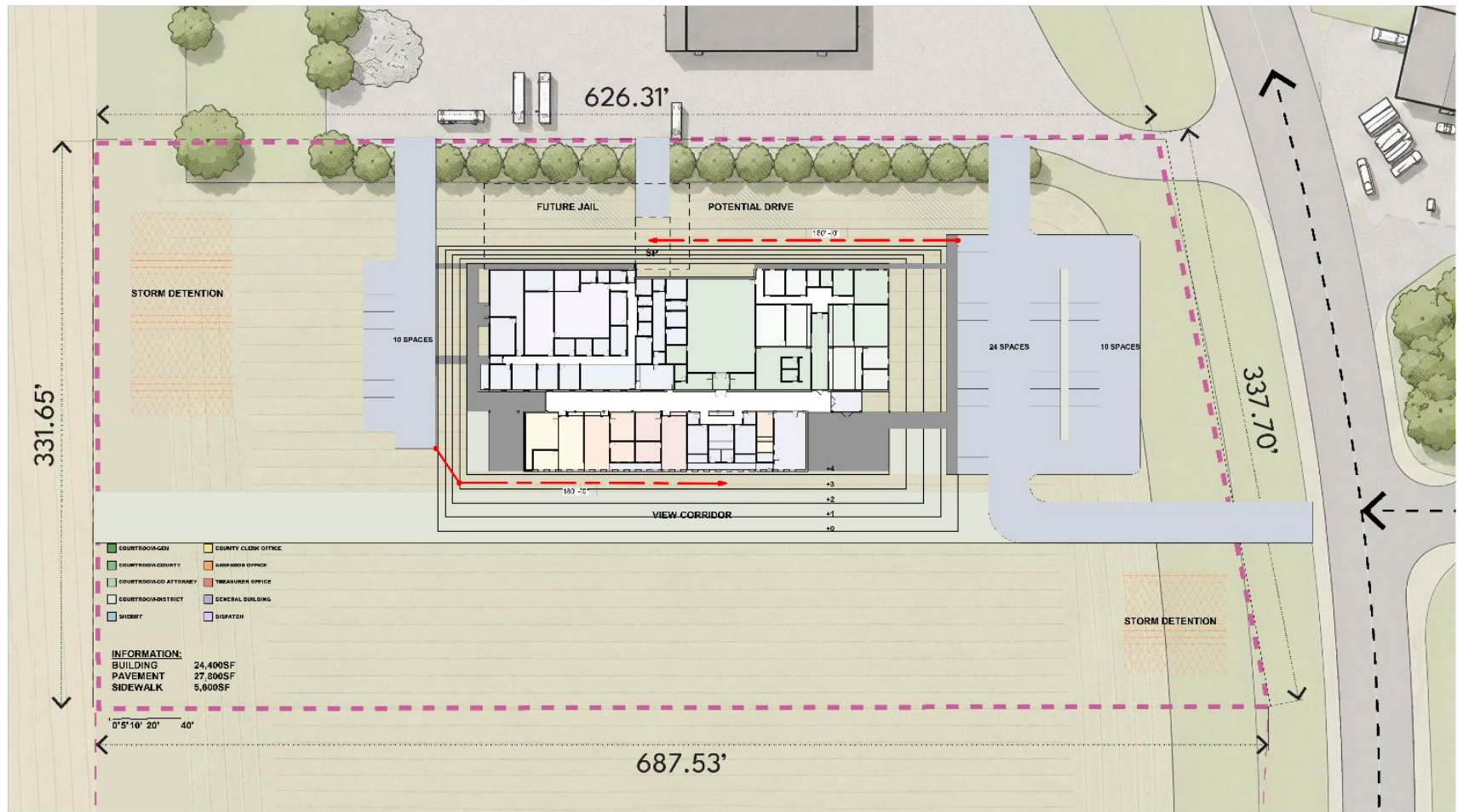
EMBRACE HILLS AS BACKDROP



SPLIT TO RESPOND TO CONTEXT AND PROGRAM

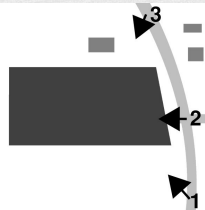
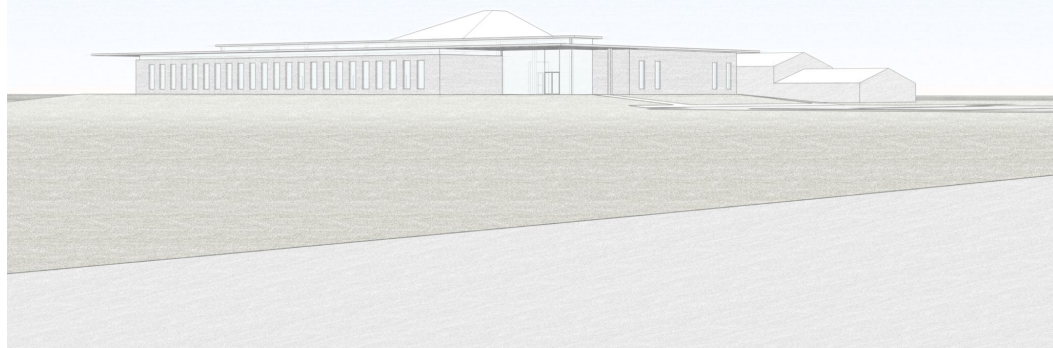


CREATE CIVIC ENTRY AND CONNECTION



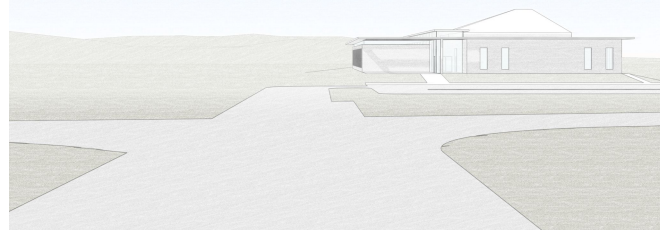
A1 SITE PLAN

1

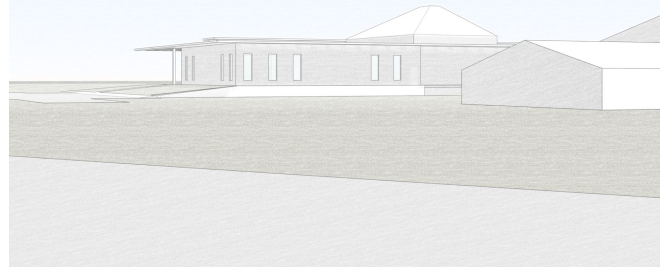


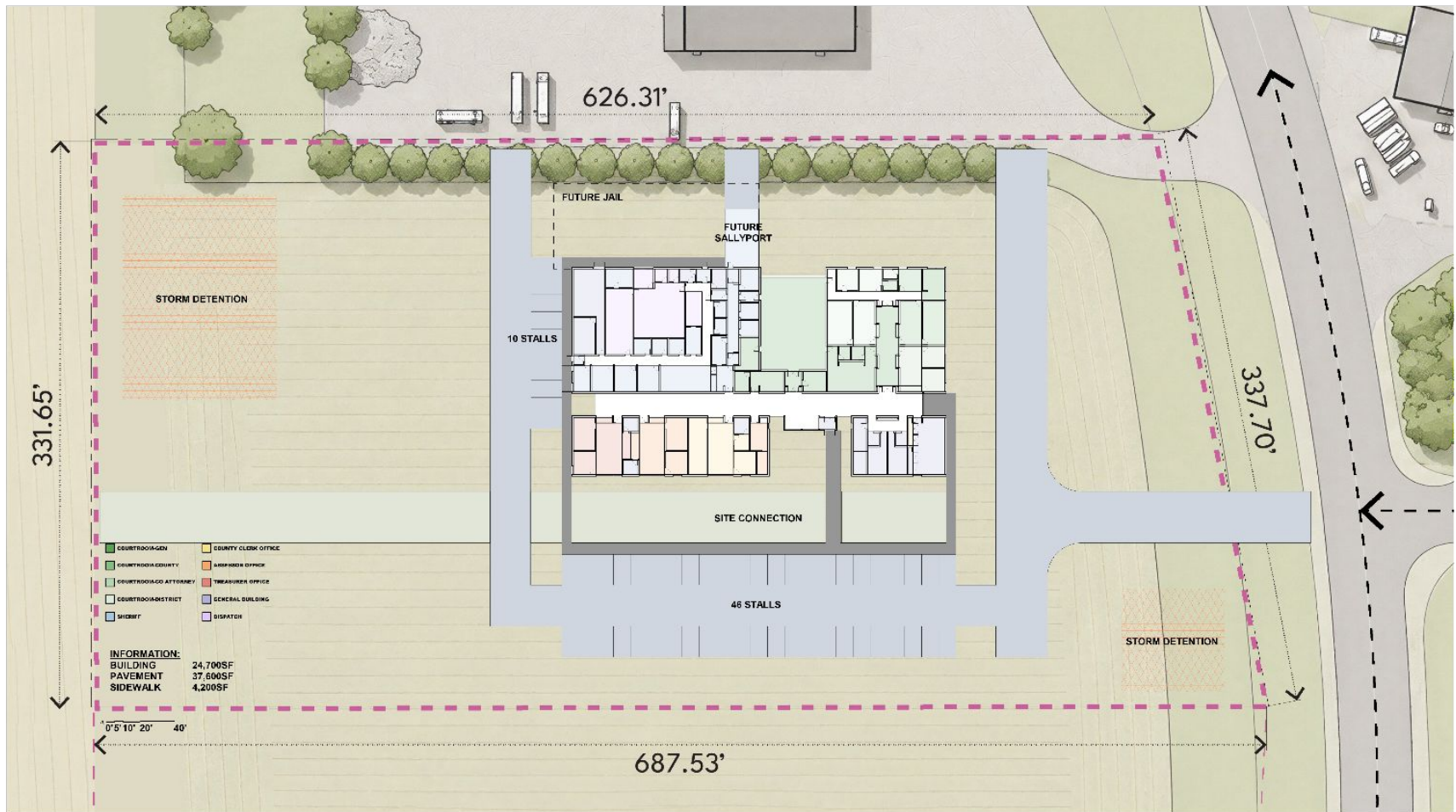
A1 VIEWS

2



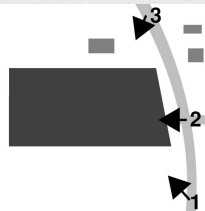
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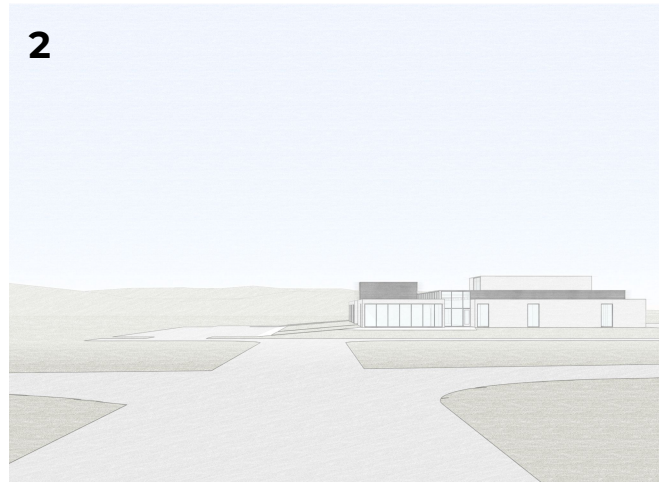
A2 SITE PLAN

1



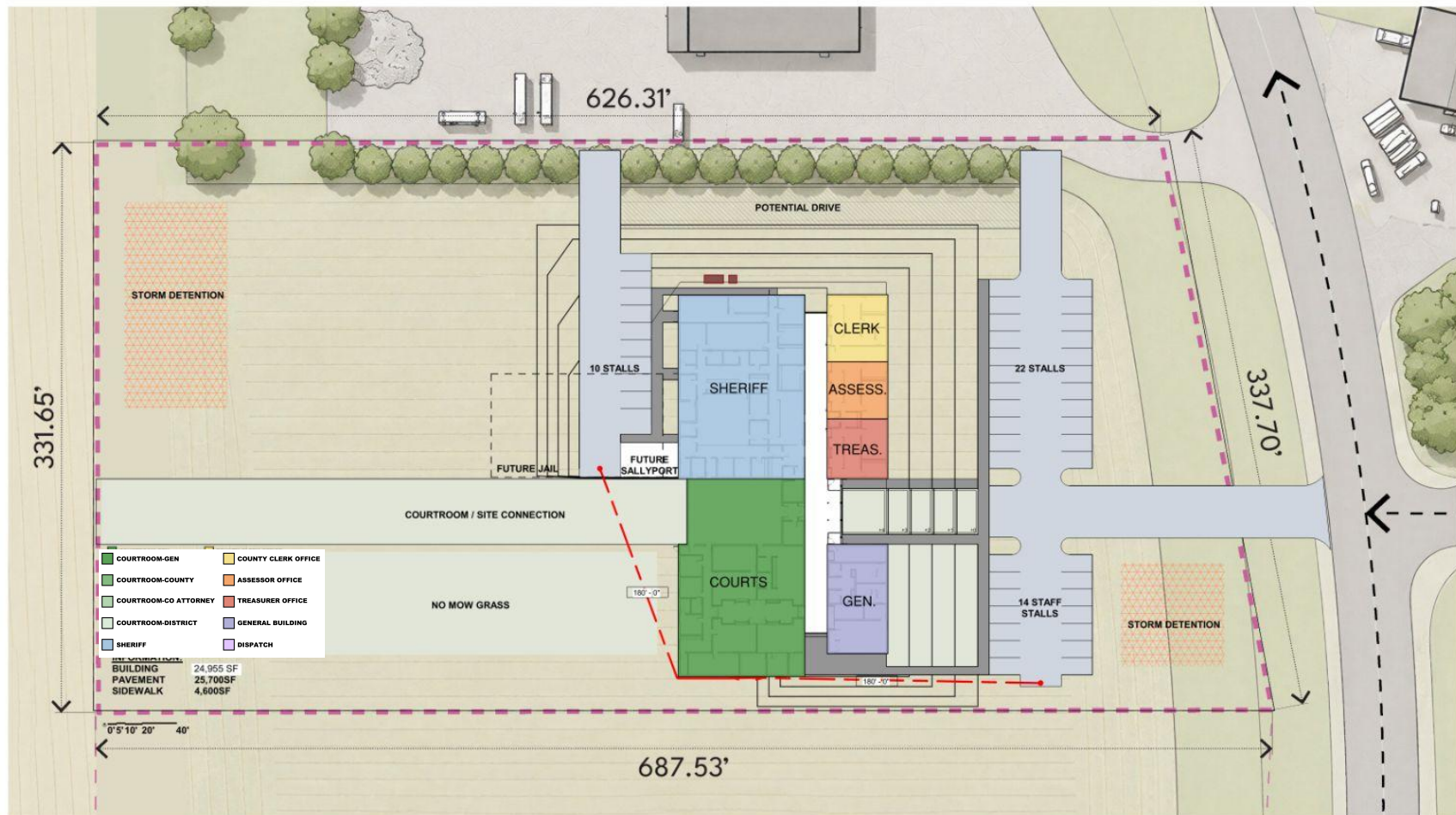
A2 VIEWS

2



3



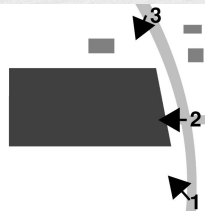
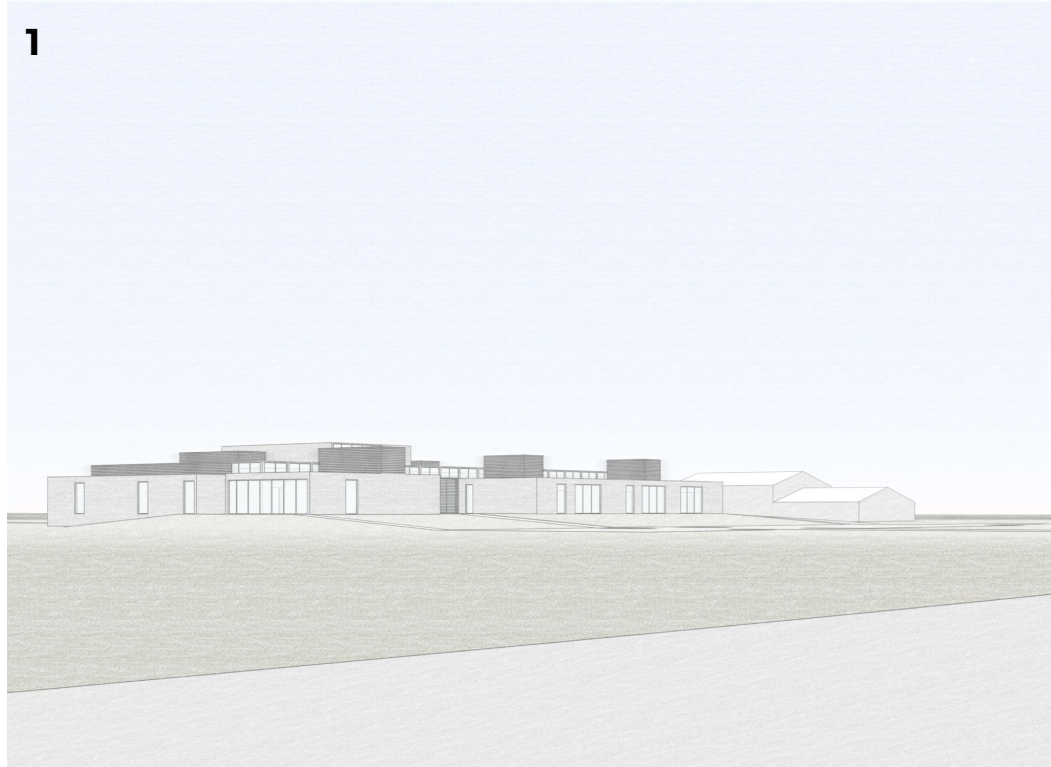


B1 SITE PLAN

Program / Space Information

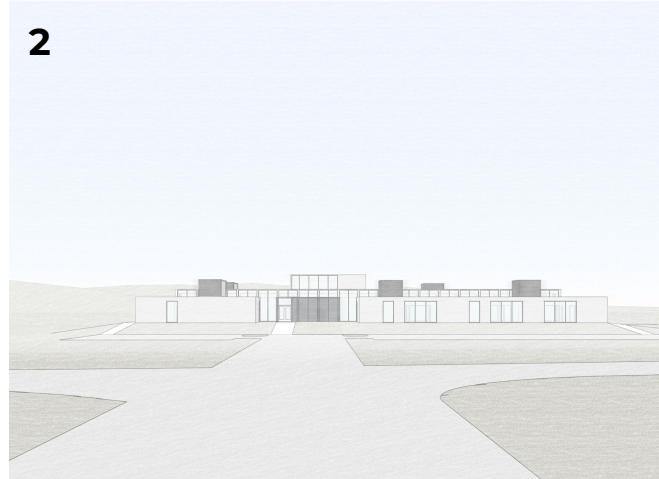


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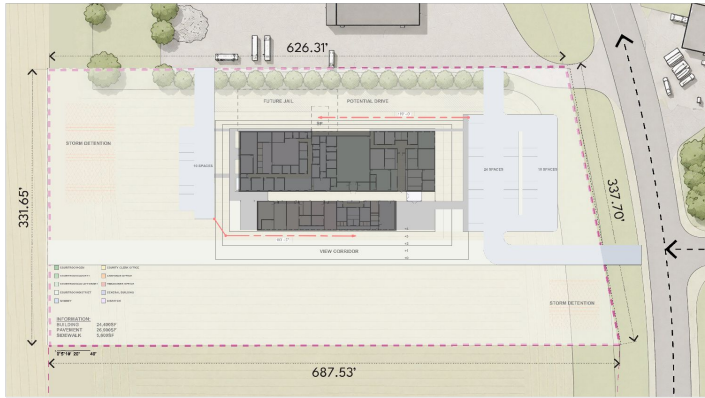
B1 VIEWS

2

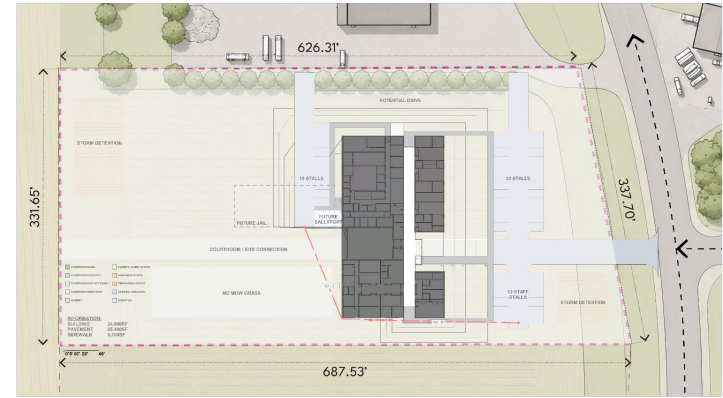


3





A1



B1



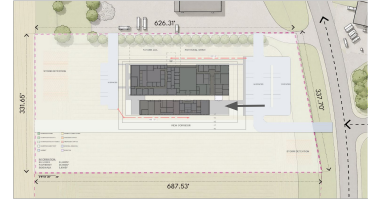
A2

SITE PLAN COMPARISON

Summary / Advantages / Differences

Option A1: (East /West)

- Informal Civic Approach – Entry focus looks towards the hill/farmland (the beyond)
- Lobby / Waiting – Views to hill/farmland
- Courtroom – Views to the north, not ideal view
- (3) drive connections to annex building needed
- Easy expansion of parking lot if needed
- Building Orientation is ideal for building performance



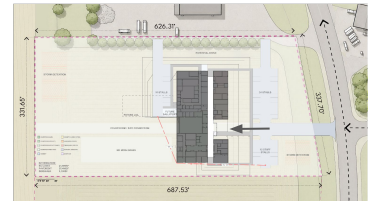
Option A2: (East /West)

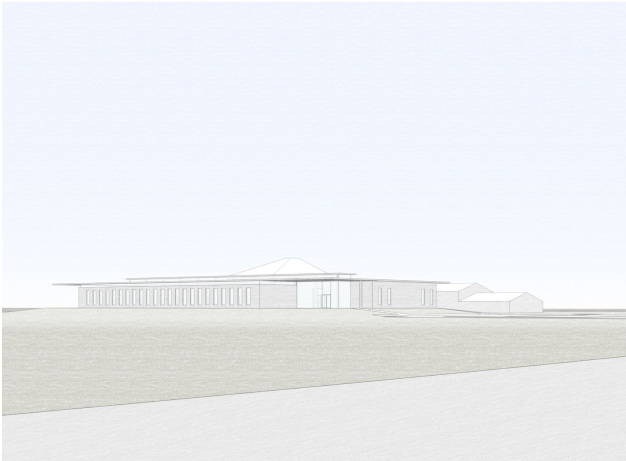
- Informal Civic Approach – Entry focus looks towards the hill/farmland (the beyond)
- Lobby / Waiting – Views to hill/farmland
- Courtroom – Views to the north, not ideal view
- (3) drive connections to annex building needed
- Most Pavement



Option B1: (North / South)

- Formal Civic Approach – Focus on Building Entry
- Ease of wayfinding
- Courtroom – Views to hill/farmland
- Easier expansion to include a future jail if desired
- Least amount of fill
- Least amount of pavement

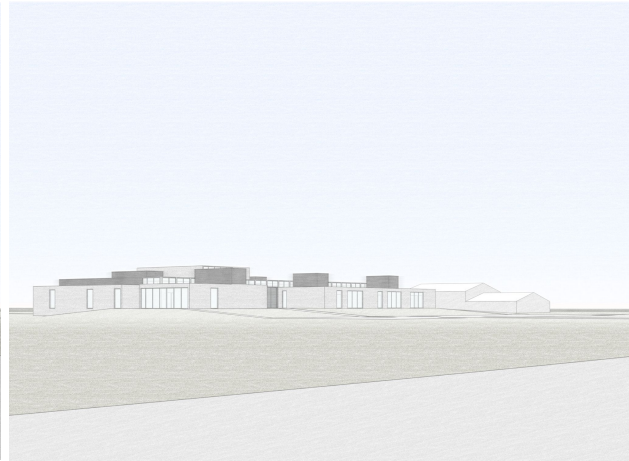




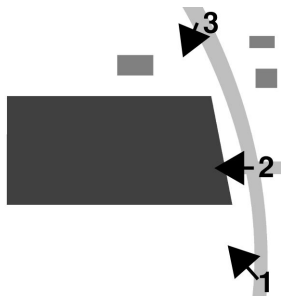
A1



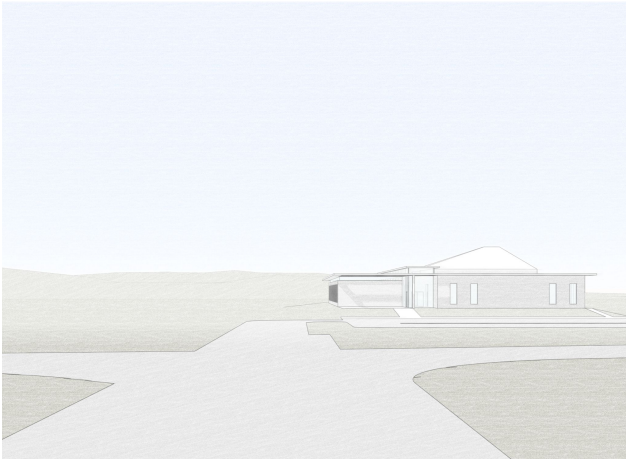
A2



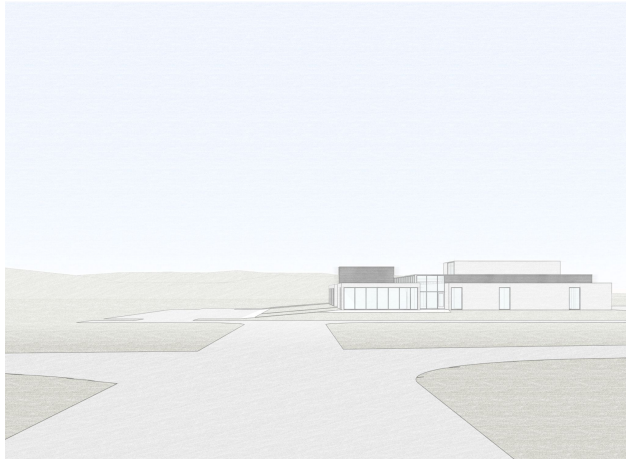
B1



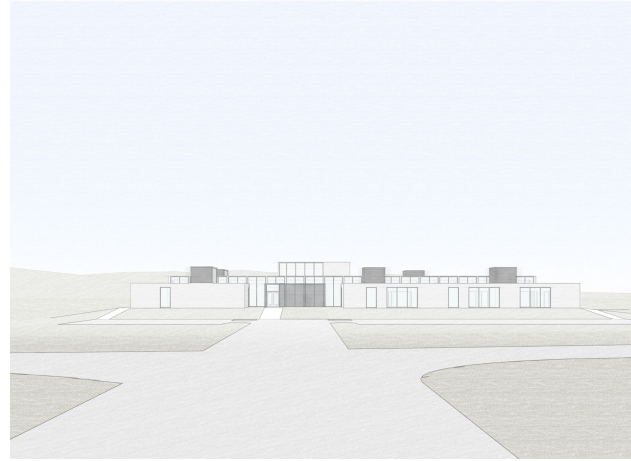
VIEW 1 (FROM SOUTHEAST) COMPARISON



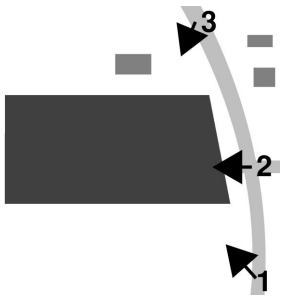
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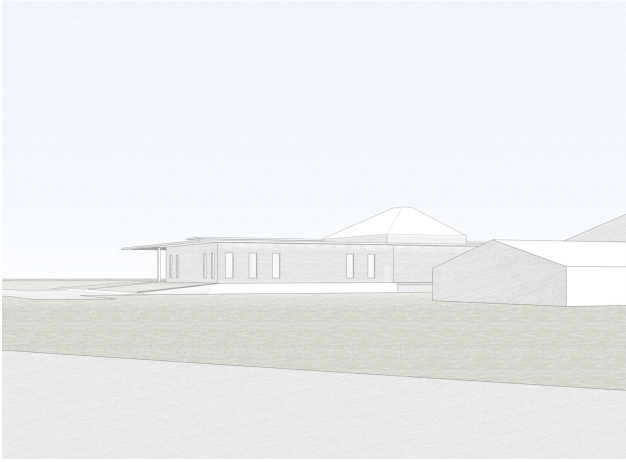
A2



B1



VIEW 2 (FROM EAST) COMPARISON



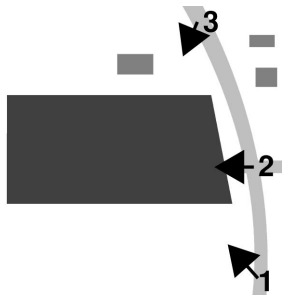
A1



A2

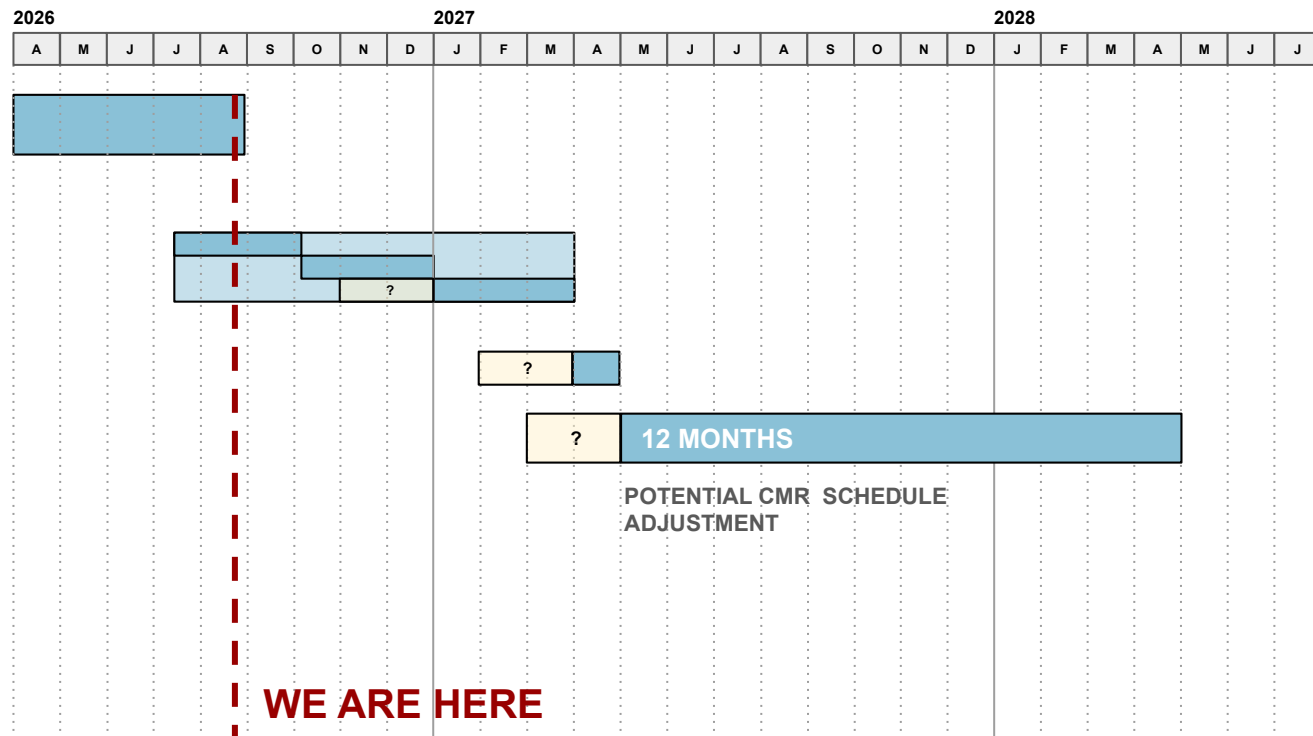


B1



VIEW 3 (FROM NORTHEAST) COMPARISON

Schedule Review



Master Planning Schedule

PHASE

COMPLETION

ACTIVITIES / DELIVERABLES

1) Information Gathering

Information Gathering
AdHoc Committee Formed
Funding Scenarios Developed - Resolution Approved
Draft Space Programming Developed
Site Options Studied

May

Background Information Analysis
Draft Space Program
Master Plan + Project Schedules
DA Davidson: Draft Financial Plan

2) Space Programming + Design Test Fit

Department Leads Program Review
Programming Reviewed/Approved - AdHoc Committee
Conceptual Test Fit for Preferred Site - Building Layouts
Initial Cost Estimates Shared with Board
AdHoc Committee Direction

June

Space Program
Conceptual Test Fit Design Options
→ Site/Program Plan, Rough Massing Models
Cost Estimate

3) Master Planning + Community Engagement

Community Input Meetings
Develop Master Plan Solution
AdHoc Committee Direction

July/
August

Community Presentations
Master Plan Refined to a Preferred Option
Cost Estimate

4) Final Program Approval

Board Approval on Final MP Design

August

Final Master Plan:
→ Site Plan, Floor Plan, Massing Model
Cost Estimate

Thank You

BVH
ARCHITECTURE

NEUMANN MONSON **ARCHITECTS**

Download QR Code to Provide Input or Ask a Question.



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