

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)



FUNDING COUNTY SERVICES

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

\$5.6M COUNTY PROPERTY
TAX REQUEST (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)



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)



AVERAGE RESIDENTIAL COUNTY TAX BILL

The average annual amount homeowners pay in county property taxes.

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



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



COMPARED TO OTHER HOUSEHOLD EXPENSES

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

\$7,101



Committee appointed to make recommendations to the board....

Kevin Connot - Allen

Mike Mogus - Wakefield

Austen Stewart - Maskell

Julie Hartung - Dixon

Lisa Lunz - Wakefield - Board

Steve Hassler - Emerson - Board

Neil Blohm - Allen - Board

Alternate board member - Derek Anderson- Newcastle

Only 3 members of the board can attend any meeting
or there would be a quorum.

1. The Local Property Tax Levy

Nebraska statutes (Neb. Rev. Stat. § 23-120) allow county boards to levy up to **5.2 cents** per **\$100** of assessed property value (which equals or 0.00052) to fund public projects like county jails, justice centers, or public buildings. Falls City Journal

- **Impact:** For a home assessed at **\$100,000**, the maximum nickel tax would be **\$52** per year.
- **No Voter Approval Needed:** This specific levy is notable because county boards can pass it without a formal bond referendum or direct public vote. Webster County Nebraska ... +1

Is there a limit on the nickel tax for a county to build?

Yes, there are strict statutory limits on the nickel tax a county board can levy for public building projects. [1, 2]

According to Nebraska Revised Statute § 23-120, a county board's power to enforce this tax without voter approval is restricted by several key caps:

Specific limitations

1. Financial cap

The levy cannot exceed 5.2 cents per \$100 of assessed taxable property valuation (which is $\frac{\$0.052}{\$100}$ or 0.00052) in any single year. [1]

2. Time cap

A county board can only enforce the levy for a maximum duration of 20 years per designated project. [1]

3. Total tax cap

The nickel tax must fit within the county's overall 50-cent constitutional limit per \$100 of taxable value. If the nickel tax pushes the county's collective annual property tax levy beyond 50 cents, it cannot be legally enacted without a majority vote of the people. [1]

4. Multiple project restriction

A county board is allowed to run the tax for multiple construction projects at the same time or back-to-back. However, the combined aggregate levy for all simultaneous projects can never cross the 5.2-cent limit in a single year. [1]

If a county requires funding that exceeds any of these parameters, it cannot use the statutory "nickel tax" loop and must instead place a formal **bond issue** on a primary, general, or special election ballot for voter approval. [1, 2]

In Dixon County, Nebraska, the limitations of the nickel tax became highly relevant regarding a proposed \$20 million facility project. [1]

The county has faced extensive maintenance issues, water damage, and compliance failures with its historic courthouse and law enforcement facilities. However, local leadership could not simply bypass the public by utilizing the statutory 5.2-cent "nickel tax". Because a project of this scale requires funding that far exceeds the maximum annual limit a county board can levy on its own, Dixon County was legally required to place a formal \$20 million bond referendum directly on the voter ballot to approve the new building and law enforcement center. [1]

For any such local government building initiative, the standard statutory maximums strictly apply:

The Rate Cap: A maximum property levy of **5.2 cents** per **\$100** of assessed value in any given year.

The Valuation Math: With Dixon County's average residential home value sitting around **\$134,690**, the absolute maximum a county board could levy via the nickel tax without a vote is roughly **\$70.04** per year on an average home.

$$\text{Annual Max Levy} = \frac{\$134,690 \times \$0.052}{\$100} \approx \$70.04 \quad [1]$$

The Aggregate Limit: Even if the county board utilizes this tax for multiple small repairs or additions over time, the combined total for all simultaneous public building projects cannot cross that 5.2-cent threshold.

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—JUNE 11, 2024
9:00 A.M. at the Dixon County Annex Building

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the May 14th meetings as written.
4. 9:00 A.M. Engineer, Brian McDonald and part-time Road Supt., Arnold Mellick to discuss ongoing road and bridge projects.
5. Authorize the clerk to advertise for bids on the Bottorff Bridge.
6. Set date and time for Public Hearing on potential road closing of portion of 580 Avenue located by Section 26 & 27 of Township 29, Range 4.
7. 9:30 A.M. Open Bids for Construction plan 861 Road and 588 Avenue Improvements.
8. 10:00 A.M. Amy Kleinberg Three Rivers Benefits.
9. 10:30 A.M. Department of Natural Resources.
10. 11:00 A.M. recess to convene as Board of Equalization.
11. 11:15 A.M. reconvene as Board of Supervisors.
12. Shea Scollard & Sara Kumm, Emergency Management updates.
13. 11:50 A.M. Open Bids for F250 Pickup as advertised.
14. 12:00 P.M. break for lunch.
15. 1:00 P.M. reconvene.
16. 1:00 P.M. Public comment. 5-minute limit.
17. County Attorney Leland Miner to meet with Board.
18. Leland Miner, County Attorney and Mike Elton, Noxious weed Superintendent to meet with the Board regarding Easement to county shed.
19. Discuss Veteran Services Officer Interlocal Agreement with Dakota County, have Chairperson and County Attorney sign agreement.
20. Motion to go into Closed Session to discuss Road Union.
21. 1:30 P.M. Jail Courthouse discussion with DA Davidson
22. Amy Watchorn, County Assessor meet with the board to discuss Hiring someone to do the budget.
23. Sara Kumm, 911 Director and Sheriff Decker to discuss video cameras for the courthouse.
24. Review Iowa Creek Watershed Planning Process.
25. Discuss DOT Construction Highway Improvement Project.
26. Discuss Approving application of occupy county right-of-way for Great Plains Communication. Chair signature needed.
27. 2:30 Newcastle Township to discuss County blading roads for them.
28. Township Discussion.
29. Review Sheriff's Distress Warrant List and Treasurer's Distress Warrant Report.
30. Review delinquent tax list.
31. Order County Treasure, Joann Brennan to Strike Taxes
32. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
33. Approve claims.
34. Butch's Propane budget plan.
35. Discuss Northeast Nebraska Economic Development District Membership.
36. ARPA Grant discussion.
37. Unfinished business.
38. Committee Reports.
39. New business
40. Schedule a date for the Scrap Tire Event.
41. Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—JUNE 11, 2024 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
5. Discuss property valuation protests.
 - Unfinished business
 - New business
 - Reconvene as Board of Supervisors.

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—JULY 9, 2024- 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. Engineer, Brian McDonald and part-time Road Supt., Arnold Mellick to discuss ongoing road and bridge projects.
5. Board to consider an agreement for reimbursement of the 861-588 Road project, Dairy Road.
6. Award Bids for Dairy Road Project, per stated in June minutes.
7. 9:30 A.M. Consider signing resolution to have a hearing to set a date and time to hear public comment whether or not to close a portion of Road 580 Ave between Hwy 20 & 871 Road in Clark Township.
8. 9:35 Open bids for Construction of "Ponca West for Dixon County, NE Bridge".
9. Shea Scollard and Sara Kumm, Emergency Management updates.
10. 10:00 Amy Berggren Courthouse Discussion.
11. 11:00 A.M. recess to convene as Board of Equalization.
12. Reconvene as Board of Supervisors.
13. County Officials to meet with the Board to discuss cost of living increases for employees.
14. 11:30 Elaine Menzel, visit with County Board & Provide an update about NACO events.
15. Quarterly tour of the jail.
16. 12:00 P.M. Board to break for lunch.
17. 1:00 P.M. reconvene as Board of Supervisors.
18. 1:00 P.M. Public comment 5-minute limit.
19. 1:00 P.M. County Attorney Leland Miner to meet with Board.
20. Discuss Utility Application/ Resolution
21. 2:00 Amy Topp University of Nebraska. Approve/Disapprove the Interlocal agreement for the provision of Cooperative Extension Services.
22. Discuss Safety Committee recommendations.
23. 2:30 Caleb Johnson budget discussion.
24. Set date to meet to determine final levy allocations for misc. subdivisions. (after August 20th)
25. Motion on cost-of-living increases for employees under the Board's supervision.
26. Approve/disapprove resolution for Cash-In-Lieu for 2024.
27. Review Sheriff's Distress Warrant List and Treasurer's Distress Warrant Report.
28. Approve Treasurer's Six-Month Report.
29. Review Historical Society 6-month report.
30. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
31. Motion to allow the Sheriff to dispose of non-functioning items on inventory.
32. Motion to allow Sara Kumm, E911 Director to dispose of non-functioning items on inventory.
33. Motion to allow the Treasurer to dispose of non-functioning items on inventory.
34. Committee Reports.
35. 2024 Jail discussion.
36. ARPA grant fund discussion.
37. Township discussion.
38. Approve Interlocal agreement with Newcastle Township.
39. Approve claims.
 - Unfinished business
 - New business
- Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—JULY 9, 2024 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
5. Discuss property valuation protests.
 - Unfinished business
 - New business
- Reconvene as Board of Supervisors.

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—JULY 8, 2025- 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. Engineer, Brian McDonald and part-time Road Supt. to discuss ongoing road and bridge projects.
5. Discuss one & six plan for road/bridge improvements for 2025-2026.
6. 9:30 A.M. Hearing to discuss the Resolution to abandon a portion of 576 Ave Between 884 and 886 Roads in Hooker Township Section 13 & 18 Township 31 N Ranges 3 & 4 on the Dixon/Cedar County line. If warranted approval signing of Resolution offering road to Hooker Township.
7. 9:45 A.M. Hearing to discuss the Resolution to abandon a portion of 588.5 Ave Between 864 & 865 Roads in Emerson Township, Section 31, Township 28 N Range 6. If warranted approval signing of Resolution offering road to Emerson Township.
8. Discuss and Approve payment of Contractor's Application for Payment to Oban Construction Inc. for the 861 and 588 Improvement project.
9. Shea Scollard and Sara Kumm, Emergency Management updates.
10. 10:30 Luke Bonkiewicz, visit with County Board & Provide an update about NACO events.
11. 11:00 A.M. recess to convene as Board of Equalization.
12. Reconvene as Board of Supervisors.
13. 11:15 A.M. County Officials to meet with the Board to discuss cost of living increases for employees.
14. Handbook Discussion and approve updates
15. 12:00 P.M. Board to break for lunch.
16. 1:00 P.M. reconvene as Board of Supervisors.
17. 1:00 P.M. Public comment 5-minute limit.
18. 1:00 P.M. County Attorney Leland Miner to meet with the Board.
19. Discuss Safety Committee recommendations.
20. Set a date to meet to determine final levy allocations for misc. subdivisions. (after August 20th)
21. Motion on cost-of-living increases for employees under the Board's supervision.
22. Discuss reappointment of Ponca area Veteran's Service Committee Member.
23. Review of Sheriff's Distress Warrant List and Treasurer's Distress Warrant Report.
24. Approve Treasurer's Six-Month Report.
25. Approve or Disapprove of County Clerk to designate a printing service for the joint public hearing postcard. For budgetary purposes, with the increase to postage effective July 1, 2025, the estimated cost per post card is .60 to .62 cents.
26. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
27. Approve Claims
28. Approve and adopt Certificate of Resolution for Summary Plan Description for FSA Benefit.
29. Committee Reports.
30. Budget Discussion
31. Courthouse/jail discussion.
32. Township discussion.
33. Unfinished business
34. New business
35. Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—JULY 8, 2025 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
5. Discuss property valuation protests.
6. Unfinished business
7. New business
8. Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—AUGUST 12, 2025 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of July 8th and July 17th meeting as written.
4. 9:00 A.M. Engineer and part-time Road Supt., Brian McDonald was present to discuss ongoing road and bridge projects.
5. Motion to have Chair sign Annual Certification Form by LPA.
6. Motion to pay Contractor's Application for payment for the Allen North project.
7. Approve Resolution for Signing of the County Annual Certification of Program Compliance 2025.
8. Discuss and option to approve Pay Application for Oban Construction from July. Pay applications #3 & #4 and change order #3
9. Motion to have Chair sign the Resolution to Close the Portion of a road in Emerson Township 21-28-6 portion of 588.5 Ave between 864 & 865 Roads.
10. Motion to have Chair Sign the Resolution to Close the Portion of a road in Concord Township 6-28-4 Dixon Co. & 1-28-3 Cedar Co. portion of 576 Ave between 869 & 870 Roads.
11. Review 1&6 Year Road Improvement Plan for 2026.
12. 10:00 A.M. Representative of Grossenburg Implement.
13. Shea Scollard, Emergency Management and Sara Kumm, 911 Coordinator, updates.
14. Motion to sign new Resolution with the Interlocal Cooperative Act of the State of Nebraska NRiN.
15. Tom Decker to talk with board on using Opioid Recovery funds for a dog trailer.
16. 11:00 A.M. recess to convene as Board of Equalization.
17. Reconvene as Board of Supervisors.
18. 11:15 P.M. Deb Borg, Representative of Senator Pete Ricketts office, will provide an update to the Board of Supervisors.
19. Motion to have the Dixon County Treasurer establish an account for Opioid Recovery Fund.
20. Motion to have Treasurer transfer Opioid payments to the Opioid Recovery Fund.
21. Review, approve and sign 2025-2026 Inventories.
22. 12:00 P.M. Break for lunch.
23. 1:00 P.M. Reconvene.
24. Public Comment 5- minute limit.
25. Leland Miner to meet with the Board.
26. 1:30 P.M. Veterans Memorial Tom Ferry and Randy Lukken
27. Approve NIRMA Crime Coverage Agreement for 7/1/2025 to 7/1/2026.
28. Approve and sign additional contract with Point C FSA Fees.
29. Review Historical Society Financial Report 1st Half of 2025.
30. Motion to Resign Historical Society Agreement with corrected dollar amount.
31. Motion to allow the Assessor to dispose of items on inventory not working or outdated.
32. Review & Sign Veterans Service 1st Half (January-June) 2025 Report.
33. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
34. Approve claims.
35. Review budget.
36. Township discussion.
37. Courthouse discussion.
38. Committee Reports.
39. Unfinished business.
40. New business.
34. Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—AUGUST 12, 2025 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the July 8th & 17th meetings as written.
4. Review tax list corrections and exemption applications.
 - Unfinished business
 - New business
 - Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—SEPTEMBER 9, 2025 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the August 12th meeting as written.
4. Engineer & Hwy Supt., Brian Mc Donald was present to discuss ongoing road projects.
5. Oban Construction to talk with the Board regarding the 588 Ave and 861 Road Project.
6. Approve and Sign Change order for the Allen North Project.
7. Approve and Sign Contractor Application for payment on the Allen North Project
8. Approve and Sign Certification of Substantial Completion for the Allen North Project.
9. Review and Approve Road Sign Study of 861 Intersections between 587 & 588 Aves.
10. Board review Dixon County's 2025-2026 1&6 Year Road Improvement Plan.
11. Set date and time for 1 & 6 Year Road Improvement Plan for 2025-2026 Hearing.
12. Shea Scollard & Sara Kumm, Emergency Management updates.
13. Approve and motion to sign the Resolution to Adopt the Local Hazard Mitigation Plan Prepared by Lower Elkhorn Natural Resources District & Lewis and Clark Natural Resources District.
14. 11:00 A.M. recess to convene as Board of Equalization.
15. Reconvene as Board of Supervisors.
16. 11:15 A.M. Budget Workshop w/ J13 Enterprises.
17. Motion to Adopt Resolution for Authorization and Reauthorization of Petty Cash Funds.
18. 12:00 P.M. Break for lunch.
19. 1:00 P.M. reconvene.
20. Public Comment. 5-minute limit.
21. County Attorney Leland Miner to meet with the Board.
22. 1:30 P.M. DA Davidson
23. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
24. Approve Claims.
25. Approve Extension office Inventory.
26. Sign new Credit Card Resolution for offices of the Clerk, Clerk of Court, Assessor, and Treasurer.
27. Sign Credit Card Resolution for the Noxious Weed Department.
28. Set Date for November Board Meeting, November 11th falls on Veterans Day Holiday.
29. Courthouse location discussion.
30. Discuss Funding of Courthouse.
31. Township discussion.
32. Committee Reports.
33. Unfinished business.
34. New business.
35. Motion to Adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—SEPTEMBER 9, 2025-11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Set date taxes will be levied
5. Review tax list corrections and exemption applications.
- Unfinished business
- New business
- Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—OCTOBER 14, 2025 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the September 9th meetings as written.
4. 9:00 A.M. Engineer and Road Supt., Brian McDonald to discuss ongoing road and bridge projects.
5. Discuss 576 Ave between Cedar and Dixon County.
6. Motion to approve and sign Oban Construction Inc. Change Order No:4.
7. Motion to approve and sign Oban Construction Inc. Contractor's application for payment.
8. Motion to approve and sign Oban Construction Inc. Certificate of Substantial Completion form.
9. 9:15 A.M. Hold hearing on Dixon County's 2025-2026 1&6 Year Road Improvement Plan.
10. Close Hearing for 1 & 6 Year Road Improvement Plan.
11. Authorize chair to sign resolution for Dixon County's 2025-2026 1&6 Year Road Improvement Plan.
12. Approve the Annual Road Report.
13. Shea Scollard Emergency Manager & Sara Kumm, E911 Director updates.
14. Discuss Safety Committee recommendations.
15. 10:30 A.M. Mike Elton, Superintendent of the Noxious Weed Department updates.
16. 11:30 A.M. recess to convene as Board of Equalization.
17. 11:15 A.M. Randy Lukken to talk about Memorial land.
18. 12:00 Break for lunch.
19. 1:00 P.M. reconvene.
20. Public comment. 5-minute limit.
21. County Attorney Leland Miner to meet with the Board.
22. Review County Treasurer's Distress Warrant Report.
23. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
24. Approve Sara Kumm, E911 Director to dispose of unused or non-working equipment. (4 papers)
25. Approve claims.
26. Township discussion. Motion to Sign Newcastle Township Road Agreement.
27. NACO Annual Conference registrations.
28. Committee Reports.
29. Courthouse Discussion.
 - Unfinished business.
 - New business.
 - Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—OCTOBER 14, 2025 - 11:00 A.M.

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Approve levies for Dixon County and all sub-divisions for 2025-2026. County Board to sign Report of Levies.
5. Review tax list corrections and exemption applications.
 - Unfinished business.
 - New business.
 - Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—NOVEMBER 13, 2025 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. County Attorney, Leland Miner to meet with the Board.
5. 9:15 A.M. Engineer & Road Supt., Brian McDonald to discuss ongoing road and bridge projects.
6. Motion to approve and sign Oban Construction Inc. Change Order No:4.
7. Motion to approve and sign Oban Construction Inc. Contractor's application for payment.
8. Motion to approve and sign Oban Construction Inc. Certificate of Substantial Completion form.
9. Motion to sign Resolution to offer a portion of 576 Avenue Between 884 and 886 Road to Hooker Township.
10. Motion to approve the Resolution to establish a newly created fund for Highway Street Buyback Program.
11. Motion to approve the Resolution to establish a newly created fund for Highway Bridge Buyback Program.
12. Approve and sign resolution Year-End Certification of Highway Supt for 2025.
13. Motion for Chair to Sign Nebraska Year-End Certification of County Hwy. Supt. Incentive 2025.
14. Approve Claims.
15. Shea Scollard & Sara Kumm, Emergency Management updates.
16. Review and Approve Interlocal Cooperation Act of the State of Nebraska. (NRIN)
17. 11:00 A.M. recess to convene as Board of Equalization.
18. Becky to talk with board regarding snow removal.
19. Discuss and Approve Salary Resolution for elected officials for 2027-2030 term.
20. Review & Approve 2026 Dixon County Courthouse Holidays.
21. 11:45 A.M. Motion to go into Closed Session to discuss Burial Assistance Application #25-11-01
22. Motion on Burial Assistance Application #25-11-01
23. 12:00 P.M. Break for lunch.
24. 1:00 P.M. reconvene as Board of Supervisors.
25. Public comment. 5-minute limit.
26. Review Audit Report.
27. Motion for Chair to sign Memorandum of Understanding Between the Nebraska Dept of Veterans' Affairs and Dixon County.
28. Approve Sheriff's Jail Report.
29. Review County Treasurer's Distress Warrant Report.
30. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
31. Appoint a Representative to the Board for Northeast Nebraska Community Action Partnership.
32. Courthouse discussion.
33. Township discussion.
34. Committee Reports.
 - Unfinished business
 - New business
 - Motion to adjourn

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—NOVEMBER 13, 2025 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
 - Unfinished business
 - New business
 - Reconvene as Board of Supervisors.
 - Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—DECEMBER 9, 2025 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. County Attorney Leland Miner to meet with the Board.
5. 9:15 A.M. Engineer and Road Supt., Brian McDonald to discuss ongoing road and bridge projects.
6. Discuss the possible closure of an unnamed road between Highway 15 and 8845 Road, Order Road Superintendent, Brian McDonald to do road study if warranted.
7. Appoint and Set Salary for Highway Supt. for 2026.
8. Shea Scollard & Sara Kumm, Emergency Management updates.
9. Motion on yearly appointment of Shea Scollard as Emergency Manager and Sara Kumm as 911 Director. (Resolution).
10. Motion on yearly appointment of Shea Scollard as primary rep. and Sara Kumm as alternate rep. to the Northeast Regional Governance Board for the Northeast Planning, Exercise, Training & Interoperable Communications Region. (Resolution).
11. Motion to sign Resolution for Dixon County Sheriff enter appropriate contracts of any needed SRO.
12. Discuss & motion to sign SRO Memo of understanding between Dixon Co., NE & Wakefield Comm. School.
13. 11:00 A.M. recess to convene as Board of Equalization.
14. Discuss and Approve Salary Resolution for elected officials for 2027-2030 term.
15. 11:50 A.M. Motion to go into Closed Session to discuss Burial Assistance Application #25-12-010
16. Motion on Burial Assistance Application #25-12-01
17. 12:00 Break for lunch.
18. 1:00 P.M. reconvene.
19. Public comment. 5-minute limit.
20. Extension office Angela Apts quarterly report.
21. Approve Claims.
22. Motion to approve resolution of printing report schedule for 2026.
23. Motion to approve resolutions for depositories for 2026.
24. Approve County Official's Fee Reports, Treasurer's List of Pledged Securities.
25. Approve Sheriff and Clerk Resolution Salaries for Various Positions.
26. Appoint Board member to the Northeast Nebraska Area Agency on Aging.
27. Motion to allow Clerk of District Courts Department to dispose of items on inventory not working or outdated.
28. Courthouse discussion.
29. Discuss Townships.
30. Committee Reports.
 - Unfinished business
 - New business
 - Motion to adjourn

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—DECEMBER 9, 2025 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Set date for hearing in January for Motor Vehicle Exemption Applications.
5. Review tax list corrections and exemption applications.
 - Unfinished business
 - New business
 - Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA—DIXON COUNTY BOARD OF SUPERVISORS-- JANUARY 13, 2026, 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call and notice to the public of location of posted Open Meetings Law for re-organizational meeting.
2. Chair asks for motion to appoint a temporary Chairman.
3. Motion to appoint Temporary Chairman.
4. Temporary Chairman calls for nominations for 2026 Chair.
5. Motion to cease nominations
6. Motion to appoint 2026 Chair.
7. Nominations for 2026 Vice-Chair.
8. Motion to Appoint Vice-Chair.
9. Motion to cease nominations
10. Motion to appoint 2026 Vice-Chair
11. Motion to show this meeting was preceded by due and legal notice.
12. Motion to approve the minutes of the last meeting as written.
13. Chairman to discuss Committee appointments for 2026. Motion to approve appointments.
14. 9:10 A.M. Leland Miner, County Attorney to meet with the Board.
15. 9:15 A.M. Part-time Road Supt. and Engineer, Brian McDonald to meet with the Board.
16. Brian to discuss finding of study with the Board to consider closing a portion of 887 Road Highway 15 and 8845 Road.
17. Set time and date for Road closure hearing of a portion of 887 Road. (unnamed)
18. Discuss remaining Bridge structure on 576 Road South ½ mile between 869 & 870 Roads.
19. Shea Scollard & Sara Kumm, Emergency Management updates.
20. Review and approve bids for Generators.
21. 11:00 A.M. recess to convene as Board of Equalization.
22. 11:15 A.M. EAP Keathen Winter MercyOne renewal agreement. Phone Conference. Approve & sign renewal agreement with Mercy Business Health for EAP (Employee Assistance Program) services.
23. 12:00 P.M. Break for lunch.
24. 1:00 P.M. Board to reconvene.
25. 1:00 P.M. Public Comment.
26. 1:15 P.M. Lynn Mellick with the Dixon County CVB to present updates done in 2025.
27. Discuss Safety Committee recommendations.
28. Motion to authorize County Treasurer to invest monies not needed for day-to-day operations in bonds, etc.
29. Motion to approve DAS mileage rate of 72.5 cents per mile effective 1-1-2026.
30. Review of Sheriff's Annual Activity Report.
31. Review County Treasurer's Six-Month Report.
32. Approve reports of the County Officials, Treasurer's List of Pledged Securities & Weed Dept. Deposit.
33. Motion to approve resolution depository for 2026.
34. Motion to approve the claims.
35. Review Dixon County Ag Society's (Fair Board) 2025 Report.
36. Motion to allow Janitors Department to dispose of items on inventory not working or outdated.
37. Motion to allow the Clerks office to dispose of old desk no longer needed
38. Discuss townships.
39. Courthouse discussion.
40. Committee Reports.
41. Unfinished business.
42. New business.
43. Motion to Adjourn

AGENDA—DIXON COUNTY BOARD OF EQUALIZATION—JANUARY 13, 2026, 11:00 A.M.

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting.
4. Hold Hearing to discuss Motor Vehicle Exemption Applications.
5. Motion on Motor Vehicle Exemption Applications.
6. Review Tax List Corrections and Exemption Applications.
- Unfinished business.
- New business.

Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—FEBRUARY 10, 2026 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice of the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 P.M. County Attorney Leland Miner to meet with the Board.
5. Discussion and Consider Resolution American Legion Memorial.
6. Discussion of City Trash collection.
7. Discuss NE Public Service Complaint.
8. 9:15 A.M. Engineer and Part-time Road Supt, Brian McDonald, to discuss ongoing road and bridge projects.
9. Direct County Clerk to advertise for bids for Nelson project.
10. 9:30 Mark Shepard with BVH Architecture.
11. 10:30 A.M. Applied Connective to present phone system.
12. 11:00 A.M. recess to convene as Board of Equalization.
13. Reconvene as Board of Supervisors.
14. Shea Scollard & Sara Kumm, Emergency Management updates.
15. Discuss and Approve Generator Bids if warranted.
16. 12:00 P.M. Break for Lunch.
17. 1:00 P.M. reconvene.
18. Public Comments.
19. Angela Abts, Extension Office.
20. Mike Elton, Noxious Weed Superintendent to approve selling equipment on inventory.
21. 1:30 P.M. Radeo Construction Trent Becker.
22. 2:30 P.M. Keno speaker Approve to be on ballot if warranted.
23. Discuss and sign resolution to Rescind Res 25-11-2 & 25-11-3 that created new funds for Hwy Street and Bridge Buyback.
24. Discuss and sign Contract with EAP.
25. Review Historical Society 6-month report.
26. Approve the Veterans Service Committee's quarterly report for quarter ending December 2025.
27. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities and Weed Dept.
28. Approve claims.
29. Review Sheriff Jail Report.
30. Direct County Clerk to advertise for bids for gravel.
31. Courthouse Discussion.
32. Discuss and Approve phone systems if warranted.
33. Committee Reports.
34. Discuss Townships.
35. Unfinished Business
 - New business
 - Motion to adjourn

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—FEBRUARY 10, 2026 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
 - Unfinished business
 - New business
 - Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—MARCH 10, 2026 - 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. County Attorney Leland Miner to meet with the Board.
5. 9:15 Public Hearing for American Legion Memorial Land.
6. 9:20 A.M. Engineer & Part-time Road Supt., Brian McDonald to discuss ongoing road & bridge projects.
7. 9:30 A.M. Hold public hearing for Road Closure between Hwy 15 and 8845 Roads, Dixon County.
8. Motion to Offer to Hooker township if warranted.
9. Shea Scollard & Sara Kumm, Emergency Management updates.
10. 10:30 Open Gravel Bids. Motion to approve or deny.
11. Discuss and sign agreement with Gary Way on grass hay mowing at Annex property.
12. 11:00 A.M. recess to convene as Board of Equalization.
13. 11:15 A.M. Heidi Borg Agriculture Liaison Rep. Adrian Smith.
14. 11:30 A.M. Open bids for Maskell North Project # C-26(294) Structure #C002600210P bridge reconstruction.
15. 12:00 P.M. Break for lunch.
16. 1:00 P.M. reconvene.
17. Public Comment. 5-minute limit.
18. 1:15 P.M. Ag. Society quarterly updates. Mark Muller.
19. 1:30 J13 Enterprises, LLC conference call.
20. Review County Treasurer's Tax Sale Reports.
21. Order County Treasurer to take 2023 Certificates of Tax Sale to the County Attorney for foreclosure.
22. Order County Attorney to foreclose on 2023 Certificates of Tax Sale.
23. Order County Treasurer to issue Tax Sale Certificates.
24. Discuss and select Audit bids for 2026, 2027 & 2028.
25. **Courthouse Discussion**
26. Discuss and approve if warranted Project Proposal with BVH Architecture.
27. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
28. Approve Claims.
29. Township discussion.
30. Committee Reports.
31. Unfinished Business.
32. New Business.
33. Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—March 10, 2026 - 11:00 A.M.

1. Roll call & notice to the public of location of the Open Meetings Law.
 2. Motion to show this meeting was preceded by due and legal notice.
 3. Motion to approve the minutes of the last meeting as written.
 4. Review tax list corrections and exemption applications.
 5. Unfinished business
 6. New Business
- Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—APRIL 14, 2026 - 9:00 A.M.

A current copy of the *Open Meetings Act* is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. County Attorney Leland Miner to meet with the Board regarding any legal issues.
5. 9:15 A.M. Engineer, Brian McDonald to discuss ongoing road and bridge projects.
6. Appoint supervisor to do roadway negotiations on the Hwy 12 & 585 Ave intersection.
7. Discuss 576 Ave Motion to close portion of road.
8. Offer a portion of 887 Road between Highway 15 and 8845 Road to the township.
9. 10:00 A.M. Architect presentation by BVH.
10. Approve Architect BVH outline and timeline.
11. Discuss and approve next step with DA Davidson.
12. 11:00 A.M. recess to convene as Board of Equalization.
13. Reconvene as Board of Supervisors.
14. Shea Scollard & Sara Kumm, Emergency Management updates.
15. Approve bid from MEI for Bridge Inspections for Fall of 2026.
16. Motion to sign change order #1 for the Maskell North project.
17. Review Agreement for services with Midwest Engineering, Inc. and motion for signing of agreement.
18. 12:00 P.M. recess for lunch.
19. 1:00 P.M. reconvenes as Board of Supervisors.
20. Public Comment.
21. Angela Abts, Dixon County Extension Office Quarterly Report.
22. Discuss and motion if to hire a part-time person at the Extension Office.
23. Review/Motion to sign Agreement between County of Dixon & the Dixon County Historical Society.
24. Discuss and motion for bids if warranted for a Side Dump trailer for the roads department.
25. Discuss semi tractor.
26. Motion for Clerk to advertise for Crack sealing for Concord Road
27. Discuss Safety Committee recommendations.
28. Review Sheriff's Fee report.
29. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
30. Review Public Tax Sale Report.
31. Approve claims.
32. Courthouse discussion and committee.
33. Committee Reports.
34. Township discussion.
35. Budget Discussion.
- Unfinished business.
- New business.
- Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—APRIL 14, 2026, - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
- Unfinished business.
- New business.
- Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—MAY 12, 2026 – 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 a.m. County Attorney Leland Miner to meet with the Board regarding any legal issues.
5. 9:15 a.m. Engineer and Road Supt. Brian McDonald to discuss ongoing road and bridge projects.
6. Open Crack Sealing & Paint Bids.
7. Motion for Clerk to advertise for widening bridge on Perkins Bridge Project.
8. Shea Scollard & Sara Kumm, Emergency Management updates.
9. 10:00 A.M. Adopt policies and procedures for Construction Management at Risk contracts.
10. Direct County Clerk to publish notice for RFP for CMR.
11. Discuss Resolution to approve limited tax bonds.
12. 11:00 A.M. recess to convene as Board of Equalization.
13. 11:15 a.m. Public comment 5-minute limit.
14. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
15. Motion to sign Property Transfer and Release of K9 Ragnar to Tommy Gill.
16. Approve Claims.
17. Discuss and make a motion for Semi Tractor.
18. Courthouse discussion.
19. Township discussion.
20. Committee Reports.
 - Unfinished business
 - New business
 - Motion to adjourn

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—MAY 12, 2026 - 11:00 A.M

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
5. Motion to set a date in July for property valuation protest hearings.
 - Unfinished business.
 - New business.

Reconvene as Board of Supervisors.

Leverage our Knowledge with Compromise

Strategic, directed decisions

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—JUNE 9, 2026 - 9:00 A.M.

A current copy of the *Open Meetings Act* is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary.

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the May 12th meetings as written.
4. 9:00 a.m. Co. Attorney Leland Miner to meet with the Board regarding legal issues.
5. Discuss American Legion Easement.
6. Discuss & Motion to renew Interlocal Agreement with Dakota Co. Vet Serv. Office.
7. 9:15 A.M. Engineer & Road Supt. Brian McDonald to discuss ongoing road & bridge projects.
8. Discuss Crack Seal Bids.
9. Discuss 1 & 6 projects.
10. 9:30 A.M. Open bids for Waterbury South Bridge Project.
11. Shea Scollard & Sara Kumm, Emergency Management updates.
12. Motion to sign amendment for the county to adopt the new maps in our ordinance.
13. Discuss and motion on County Comprehensive Plan with JEO.
14. 11:00 A.M. recess to convene as Board of Equalization.
15. County Officials to meet with the Board to discuss cost of living increases for employees.
16. 11:15 A.M. NACO to visit with the board. Point-C Benefits Renewal.
17. 12:00 P.M. break for lunch.
18. 1:00 P.M. reconvene.
19. Public comment. 5-minute limit.
20. 1:30 P.M. Keno representative motion for resolutions.
21. Courthouse Discussion.
22. Review of Sheriff's Distress Warrant List and Treasurer's Distress Warrant Report.
23. Review City of Wakefield Annual Report on Community Redevelopment Projects.
24. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
25. Motion to allow County Sheriff's office to dispose of old stock body cams that have been replaced and were items on inventory. Listing found in Co. Sheriff's office.
26. Motion to transfer funds from the Road department to the Special Road Fund.
27. Discuss payments to Region 4 Behavioral Health System using Opioid funds.
28. Approve claims.
29. Discuss Semi truck and make motion if warranted.
30. Discuss Maintainer payment.
31. Discuss & motion for clerk to apply for the Scrap tire Grant & date of event if Approved.
32. Committee Reports.
33. Township discussion.
34. Motion to continue and sign road maintenance agreement with Newcastle Township.
35. Unfinished business
36. New business.
37. Motion to approve Great Plains Communication cable placement application.
38. Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—JUNE 9, 2026 - 11:00 A.M.

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
5. Discuss property valuation protests.
- Unfinished business
- New business
- Reconvene as Board of Supervisors.

AGENDA-DIXON COUNTY BOARD OF SUPERVISORS—JULY 14, 2026- 9:00 A.M.

A current copy of the Open Meetings Act is posted on the north wall and is available for review by all citizens in attendance.

The Dixon County Board of Supervisors reserves the right to adjust the order of items on the agenda if necessary

1. Roll call & notice to the public of location of posted Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. 9:00 A.M. County Attorney, Leland Miner to meet with the board on Legal matters.
5. Motion to sign Purchase Agreement with J21 Land & Cattle Company.
6. Discuss and sign Newcastle Tower Site Lease Agreement.
7. Discuss and approve Easement for the City of Ponca.
8. Review and sign Run-Out Claims Administration Agreement with Point-C.
9. Discuss Local Political Subdivision Acquisition Contract for Arnold and Phyllis Getz.
10. 9:15 A.M. Engineer, Brian McDonald & pt Road Supt. to discuss ongoing road & bridge projects.
11. Award bid for Waterbury South Project.
12. Authorize County Clerk to advertise for bids on Highway 12 Intersection East of Newcastle.
13. Discuss one & six plan for road/bridge improvements for 2026-2027.
14. Discuss utility permitting.
15. Motion to sign Resolution to offer road to the township Cedar/Dixon County Road
16. 10:00 BVH architecture update
17. Motion to approve CMR contract with Sampson
18. Motion to approve BVH Contract
19. Approve Construction manager at risk that is recommended by the committee.
20. Start time and dates for Community meetings.
21. 11:00 A.M. recess to convene as Board of Equalization. Reconvene as Board of Supervisors.
22. Shea Scollard and Sara Kumm, Emergency Management updates.
23. Discuss County Comprehensive Plan.
24. Review and sign Proposal for Contract for the Tower Systems, Inc. Per NIRMA inspections.
25. 11:30 A.M. Candace Meredith, NACO Deputy Director meet with the board to provide updates.
26. 12:00 P.M. Board to break for lunch.
27. 1:00 P.M. Reconvene as Board of Supervisors.
28. 1:00 P.M. Public comment 5-minute limit.
29. Angela Abts, Dixon County Extension Office Quarterly Report.
30. Approve or Disapprove of County Clerk to designate a printing service for the joint public hearing postcard. For budgetary purposes, with the increase to postage effective July 1, 2026, the estimated cost per post card is .62 cents.
31. Discuss and motion on cost-of-living increases for employees under the Board's supervision.
32. Discuss Safety Committee recommendations.
33. Set a date to meet to determine final levy allocations for misc. subdivisions. (after August 20th)
34. Courthouse discussion.
35. Review Dixon County Historical Society Financial Report January 1- June 30th, 2026.
36. Approve County Official's Fee Reports and Treasurer's List of Pledged Securities.
37. Approve Claims.
38. Motion for JoAnn Brennan, County Treasurer, to dispose of nonworking equipment. Brother MFC Fax Machine.
39. Committee Reports.
40. Budget Discussion
 - Township discussion.
 - Unfinished business
 - New business
 - Motion to adjourn.

AGENDA-DIXON COUNTY BOARD OF EQUALIZATION—JULY 14, 2026 - 11:00 A.M.

1. Roll call & notice to the public of location of the Open Meetings Law.
2. Motion to show this meeting was preceded by due and legal notice.
3. Motion to approve the minutes of the last meeting as written.
4. Review tax list corrections and exemption applications.
5. Discuss and motion on Report of Damaged Real Property.
6. Discuss property valuation protests.
 - Unfinished business
 - New business
 - Reconvene as Board of Supervisors.

I'm sorry for my delayed response to your questions regarding the authority to issue levy taxes for a new courthouse under Neb. Rev. Stat. § 23-120. Due to the length, I've attached my analysis as a separate document. It's my interpretation only and you should rely on your county attorney's advice. It may also be helpful to discuss this with the bond counsel for the 2017 bond issuance.

Beth

Beth Ferrell
Legal Counsel
Nebraska Association of County Officials
1335 H Street
Lincoln, NE 68508
402.434.5660 ext 1222

§ 23-120 – Levy Authority for Courthouse Replacement

Recently you contacted me with questions about the county's authority to levy taxes for a new courthouse under Neb. Rev. Stat. § 23-120. As I understand it, the questions are whether the levy authority in subsections (2) and (3)(b) of § 23-120 are to be read in combination and how existing bonded debt is payable.

This document is my interpretation only. I encourage you to rely upon the analysis of your county attorney and bond counsel.

I've broadly outlined some of the early history of § 23-120 but most of the language in this section today is based upon legislative revisions adopted in 1988.

History of Courthouse Levies

Counties have been required to provide courthouses and jails in some form since 1879, although initially such accommodations were only required if the finances of the county could justify it. Funds could not be appropriated without approval of two-thirds of voters at a general election. The maximum dollar amount of levy authority that could be approved by voters was not specified initially but capped at \$1,500 a few years later.

The authority to borrow money and issue bonds, in addition to voter-approved levy authority, was granted in 1889. At the same time, the justification of county finances was replaced with a directive to provide a courthouse, jail, and other county buildings.

By 1921, further amendments had granted voters authority to circulate a petition requesting an additional annual levy for courthouse or jail construction or improvements. Counties without bonded debt could levy up to 1.5 mills for up to 2 years without a petition or a vote. The overall county levy, including taxes levied for the erection of a courthouse or jail, could not to exceed 50 cents per \$100 of total levy authority in any year. Later, the maximum amount that could be levied with voter approval was separated into tiers based upon population.

Section 23-120 was significantly revised, both in policy and structure, in 1988. LB853 (1988), which was passed over the governor's veto, was introduced to clarify authority for counties to levy for courthouse and jail projects when they have bonded debt. In addition to more substantive policy changes, it divided § 23-120 into the subsection structure that is in place today.

Since then, § 23-120 has been amended to change the offices for which counties are obligated to provide space and to expand the maximum levy duration. Language limiting total county levies, including amounts levied under § 23-120, to 50 cents was eliminated by legislation adopted in 1996.

Population-Based Levy Authority for Counties under § 23-120(2)

The 1988 revisions to § 23-120(2) increased the maximum dollar amounts that can be levied by counties of specified populations "within a one-year period...without first submitting the proposition to a vote of the people of the county" -- regardless of whether such county has bonds which are payable from its general fund levy. This allows counties with a population of less than

30,000, for example, to levy up to \$150,000 without voter approval while bonds payable from the general fund levy remain outstanding.

Levy Authority for Counties With No Bonds Payable from the General Fund Levy

Since at least 1921, counties without bonded debt have been able to levy a limited amount for the construction and renovation of courthouses, jails and other county buildings without a vote of the people or a petition from residents.

The 1988 revisions struck existing law and created a new subsection, (3)(b), that significantly redefined this authority. One of the changes is critical to the analysis of the situation at hand: the 1988 language clearly defines the source of funding for existing bonds that is used to determine whether a county can levy under this subsection. A county is prohibited from using (3)(b) if they have any "bonded indebtedness payable from its general fund levy". Prior to 1988, the question was whether the county had any bonded indebtedness, regardless of repayment source.

Other provisions of (3)(b) define the time to make the determination of whether a county has bonded debt as "the day it first initiates a project".

Other Statutes Impacting Bond Authority

The county is concerned about whether existing bonded debt would prohibit the use of levy authority granted in § 23-120(3)(b). As I understand it, the existing bonds, which were issued in 2017, are payable from a pledge of funds the county receives from the Nebraska Highway Allocation Fund, not the county general fund levy.

Under the pledge of Highway Allocation Funds under § 66-4,101, so long as the county's Highway Allocation Fund receipts are sufficient to pay debt service on the bonds, the County cannot levy property taxes to pay such bonds. Further, if the county's Highway Allocation receipts are insufficient to pay the pledged amount, the county is statutorily obligated to levy property taxes for the remainder of the payment of these bonds. Whenever a tax is levied for the payment of a specific debt, the taxes collected must be kept in a separate fund in the county treasury and are only transferred to the county's general fund after full payment of the indebtedness (§ 23-139). Thus, any tax levied to cover the amount not covered by Highway Allocation Funds is not a general fund levy as contemplated by § 23-120(3)(b), but rather a bond levy to be held and treated separately by the county.

Section 66-4,101 also provides that the issuance of bonds payable from Highway Allocation Funds (1) are not subject to any statutory limitation of indebtedness of the county and (2) any restrictions imposed upon the exercise of the powers of the county to issue bonds which may be contained in other statutes. This means the general fund restrictions of § 23-120(3)(b) don't apply to these bonds.

§ 23-120(2) and (3)(b) Are Independent of Each Other

You also inquired whether the authority to levy under (2) and (3)(b) are cumulative or independent of each other.

A 1979 Attorney General's opinion addressed whether the population-based limit on levy authority (which is now found in § 23-120(2)) applied to counties without bonded debt. It concluded that the population-based limits applied to counties whether or not they had bonded indebtedness, whereas the levy authority now found in (3)(b) was available only to counties with no bonded debt. Thus, subsections (2) and (3)(b) provide separate mechanisms for levying funds for courthouses, jails, and other county buildings.

Although the statutes enacted in the 1988 revision are substantially different than those in place at the time of the 1979 opinion, the conclusion reached in the opinion is still accurate and is relied upon when bonds are issued.

Conclusion

While the language in § 23-120 seems simple on an initial reading, additional study of the nuances and variances in wording show that the relatively short provision is more complex. The legislative changes over the decades, attorney general's opinion, and statutory authority for Dixon County's 2017 bonds, reveal that the county has more statutory authority for issuing bonds without a vote than a citizen might expect.

The statutory language and interpretation to allow the county to issue bonds under § 23-120(3)(b) seems clear, but I encourage the county to rely on legal advice of the county attorney and the county's bond counsel in making determinations about what is legally permitted based on all of the relevant facts.

§ 23-120 – Levy Authority for Courthouse Replacement

Recently you contacted me with questions about the county's authority to levy taxes for a new courthouse under Neb. Rev. Stat. § 23-120. As I understand it, the questions are whether the levy authority in subsections (2) and (3)(b) of § 23-120 are to be read in combination and how existing bonded debt is payable.

This document is my interpretation only. I encourage you to rely upon the analysis of your county attorney and bond counsel.

I've broadly outlined some of the early history of § 23-120 but most of the language in this section today is based upon legislative revisions adopted in 1988.

History of Courthouse Levies

Counties have been required to provide courthouses and jails in some form since 1879, although initially such accommodations were only required if the finances of the county could justify it. Funds could not be appropriated without approval of two-thirds of voters at a general election. The maximum dollar amount of levy authority that could be approved by voters was not specified initially but capped at \$1,500 a few years later.

The authority to borrow money and issue bonds, in addition to voter-approved levy authority, was granted in 1889. At the same time, the justification of county finances was replaced with a directive to provide a courthouse, jail, and other county buildings.

By 1921, further amendments had granted voters authority to circulate a petition requesting an additional annual levy for courthouse or jail construction or improvements. Counties without bonded debt could levy up to 1.5 mills for up to 2 years without a petition or a vote. The overall county levy, including taxes levied for the erection of a courthouse or jail, could not to exceed 50 cents per \$100 of total levy authority in any year. Later, the maximum amount that could be levied with voter approval was separated into tiers based upon population.

Section 23-120 was significantly revised, both in policy and structure, in 1988. LB853 (1988), which was passed over the governor's veto, was introduced to clarify authority for counties to levy for courthouse and jail projects when they have bonded debt. In addition to more substantive policy changes, it divided § 23-120 into the subsection structure that is in place today.

Since then, § 23-120 has been amended to change the offices for which counties are obligated to provide space and to expand the maximum levy duration. Language limiting total county levies, including amounts levied under § 23-120, to 50 cents was eliminated by legislation adopted in 1996.

Population-Based Levy Authority for Counties under § 23-120(2)

The 1988 revisions to § 23-120(2) increased the maximum dollar amounts that can be levied by counties of specified populations "within a one-year period...without first submitting the proposition to a vote of the people of the county" -- regardless of whether such county has bonds which are payable from its general fund levy. This allows counties with a population of less than

30,000, for example, to levy up to \$150,000 without voter approval while bonds payable from the general fund levy remain outstanding.

Levy Authority for Counties With No Bonds Payable from the General Fund Levy

Since at least 1921, counties without bonded debt have been able to levy a limited amount for the construction and renovation of courthouses, jails and other county buildings without a vote of the people or a petition from residents.

The 1988 revisions struck existing law and created a new subsection, (3)(b), that significantly redefined this authority. One of the changes is critical to the analysis of the situation at hand: the 1988 language clearly defines the source of funding for existing bonds that is used to determine whether a county can levy under this subsection. A county is prohibited from using (3)(b) if they have any "bonded indebtedness payable from its general fund levy". Prior to 1988, the question was whether the county had any bonded indebtedness, regardless of repayment source.

Other provisions of (3)(b) define the time to make the determination of whether a county has bonded debt as "the day it first initiates a project".

Other Statutes Impacting Bond Authority

The county is concerned about whether existing bonded debt would prohibit the use of levy authority granted in § 23-120(3)(b). As I understand it, the existing bonds, which were issued in 2017, are payable from a pledge of funds the county receives from the Nebraska Highway Allocation Fund, not the county general fund levy.

Under the pledge of Highway Allocation Funds under § 66-4,101, so long as the county's Highway Allocation Fund receipts are sufficient to pay debt service on the bonds, the County cannot levy property taxes to pay such bonds. Further, if the county's Highway Allocation receipts are insufficient to pay the pledged amount, the county is statutorily obligated to levy property taxes for the remainder of the payment of these bonds. Whenever a tax is levied for the payment of a specific debt, the taxes collected must be kept in a separate fund in the county treasury and are only transferred to the county's general fund after full payment of the indebtedness (§ 23-139). Thus, any tax levied to cover the amount not covered by Highway Allocation Funds is not a general fund levy as contemplated by § 23-120(3)(b), but rather a bond levy to be held and treated separately by the county.

Section 66-4,101 also provides that the issuance of bonds payable from Highway Allocation Funds (1) are not subject to any statutory limitation of indebtedness of the county and (2) any restrictions imposed upon the exercise of the powers of the county to issue bonds which may be contained in other statutes. This means the general fund restrictions of § 23-120(3)(b) don't apply to these bonds.

§ 23-120(2) and (3)(b) Are Independent of Each Other

You also inquired whether the authority to levy under (2) and (3)(b) are cumulative or independent of each other.

A 1979 Attorney General's opinion addressed whether the population-based limit on levy authority (which is now found in § 23-120(2)) applied to counties without bonded debt. It concluded that the population-based limits applied to counties whether or not they had bonded indebtedness, whereas the levy authority now found in (3)(b) was available only to counties with no bonded debt. Thus, subsections (2) and (3)(b) provide separate mechanisms for levying funds for courthouses, jails, and other county buildings.

Although the statutes enacted in the 1988 revision are substantially different than those in place at the time of the 1979 opinion, the conclusion reached in the opinion is still accurate and is relied upon when bonds are issued.

Conclusion

While the language in § 23-120 seems simple on an initial reading, additional study of the nuances and variances in wording show that the relatively short provision is more complex. The legislative changes over the decades, attorney general's opinion, and statutory authority for Dixon County's 2017 bonds, reveal that the county has more statutory authority for issuing bonds without a vote than a citizen might expect.

The statutory language and interpretation to allow the county to issue bonds under § 23-120(3)(b) seems clear, but I encourage the county to rely on legal advice of the county attorney and the county's bond counsel in making determinations about what is legally permitted based on all of the relevant facts.