

October 18, 2023

Chairman Joan Ervin opened the Board of Equalization meeting. Roll call was answered by Joan Ervin Chairman and Commissioners Corey Crandall, Dale Schroeder and Lane Anderson. Commissioner Toney Krajewski was absent. Also attending the meeting was County Clerk Sandra Olson, County Assessor Renae Zink and Budget Consultant Caleb Johnson. Crandall moved to approve the agenda, Anderson seconded the motion. Schroeder, Anderson, Crandall and Ervin voting aye; Krajewski absent; none voting nay; motion carried. Schroeder moved to approve the minutes of the previous meeting, Crandall seconded the motion. Anderson, Crandall, Schroeder and Ervin voting aye; Krajewski absent; none voting nay; motion carried.

Commissioner Krajewski entered the meeting.

County Assessor Renae Zink appeared before the Board with several Tax List Corrections. Schroeder moved to approve the Tax List Corrections as presented, Krajewski seconded the motion. Crandall, Anderson, Krajewski, Schroeder and Ervin voting aye; none voting nay; motion carried.

Johnson spoke to the Board about a couple of issues he had with a couple of the subdivisions:

- South Platte Schools had a transposition error but it was not a big enough transposition to cause much of a difference in their levy.
- Paxton Cemetery’s budget preparer budgeted for \$54,732.63 which is different than the maximum allocated from the County which was for \$19,388.27. The preparer will amend the budget.
- Village of Brule did not approve their budget until October 10th. As of this morning the minutes and proof of publication for the budget hearing had not been received. Johnson did not know what would happen if the budget hearing had not been published and that he had contacted the State Auditor’s Office and was told the Board could deny but that the Attorney General might disagree as it could be problematic for the subdivision.

Ervin said she had spoken to a Village Board member who said that the hearing had been published. The publication for the hearing was found in the Keith County News.

Krajewski moved to adopt the resolution setting the 2023-2024 tax levies, Crandall seconded the motion. Anderson, Schroeder, Crandall, Krajewski and Ervin voting aye; none voting nay; motion carried. This resolution will be filed in the Resolution Book as number 2023-88.

With no further business to come before the Board the meeting was adjourned.

_____ Chairperson _____ County Clerk
Joan Ervin Sandra K. Olson

Agenda: Kept current in the office of the County Clerk. *Time of specific agenda items will run continuously thru the meeting and may occur later than estimated.