

Board of Equalization  
Monday, September 16, 2024 5:30 PM  
Columbus Community Building/Community Room  
2500 14 Street  
Columbus, NE 68601

The Mayor and City Council reserve the right to go into closed session as per Section 84-1410 of the Nebraska Revised Statutes. A current agenda is on file at City Hall, 2500 14 Street, Columbus, Nebraska. For more information, call 402-562-4224 or visit our website at [www.columbusne.us](http://www.columbusne.us).

{{Name: Agenda Item Name}}

- 1. Statement of compliance with Open Meetings Act and roll call.**

## **84-1407. Act, how cited.**

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

**Source:** Laws 2004, LB 821, § 34.

## **84-1408. Declaration of intent; meetings open to public.**

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

**Source:** Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

## **Annotations**

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

## **84-1409. Terms, defined.**

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

**Source:** Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2; Laws 2021, LB83, § 11; Laws 2022, LB922, § 12.

## Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).
- Although a committee was a subcommittee of a natural resources district board, it was not subject to the Open Meetings Act because there was never a quorum of board members in attendance and the committee did not hold hearings, make policy, or take formal action on behalf of the board. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- Although the Open Meetings Act does not define "subcommittee," a subcommittee is generally defined as a group within a committee to which the committee may refer business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).
- The Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. By excluding nonquorum subgroups from the definition of a public body, the Legislature

has balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Koch v. Lower Loup NRD*, 27 Neb. App. 301, 931 N.W.2d 160 (2019).

- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

**84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.**

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close

passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

**Source:** Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

## Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92

(1983).

- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

**84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section.**

(1) Until January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours.

Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public

body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be

provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at

the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

(10) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

**Source:** Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8.

**Note:** The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments.

**Note:** Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024.

## Cross References

- **Emergency Management Act**, see section 81-829.36.
- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.
- **Municipal Cooperative Financing Act**, see section 18-2401.
- **Opioid Prevention and Treatment Act**, see section 71-2485.

## Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on

the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

#### **84-1412. Meetings of public body; rights of public; public body; powers and duties.**

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

**Source:** Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1; Laws 2021, LB83, § 13; Laws 2024, LB43, § 21.

**Operative Date: July 19, 2024**

## Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

### **84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.**

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

**Source:** Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1; Laws 2021, LB83, § 14; Laws 2022, LB742, § 2.

## Annotations

- Under prior law, if a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before

taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).

- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).
- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

**84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.**

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

**Source:** Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

## Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).
- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

- 2. Proposed assessments in Business Improvement District No. 3 (general vicinity from alley south of 22 Street to alley north of 14 Street between 23 Avenue and 33 Avenue and Evans House, 2204 14 Street).**

NOTICE OF  
ASSESSMENTS IN BUSINESS IMPROVEMENT DISTRICT NO. 3

You are hereby notified that the mayor and council of the City of Columbus, NE, will meet as a Board of Equalization on September 16, 2024, between the hours of 5:30 p.m. and 6:00 p.m. in the Columbus Community Building, Community Room, 2500 14 St, Columbus, NE. The purpose of the hearing is for considering, equalizing, and levying the special assessments necessary to defray the costs of improvements included in said Business Improvement District located in Columbus, NE. At said time and place all objections, complaints, protests, and applications for relief with respect to said assessments shall be presented to said Board. The purpose of, public facilities, and improvements to be made or maintained within Business Improvement District No. 3 include: district advertising and marketing; legal notices; events in the district; wayfinding signage; parking lot improvements; streetscape; lighting; beautification; art; and landscaping; as well as maintenance and construction, repair, and reconstruction of any improvements or facilities authorized by the Business Improvement District Act. The yearly assessment paid by the property owners in the affected area would be based on the county's assessed value of the effected real property. A \$200 assessment per \$100,000 of valuation will be used for the assessment calculation for all affected properties and there is a \$750 cap per property per year. Owner-occupied single-family residences are excluded from this assessment.

The legal description of the boundaries of the Downtown Business Improvement District is:

Beginning at the intersection of the centerline 33<sup>rd</sup> Avenue and the westerly extension of the south line Lot 4, Block C, Becker's Subdivision to the City of Columbus, Platte County, Nebraska; thence easterly to the intersection of the centerline 30<sup>th</sup> Avenue and the westerly extension of the south line Lot 4, Block 55, Original City of Columbus; thence northerly and on the centerline 30<sup>th</sup> Avenue to its intersection with the westerly extension of the south line Lot 4, Block 54, Original City of Columbus, thence easterly and on the south line of Lots 1 thru 4, Blocks 47 thru 54, to its intersection with centerline 22<sup>nd</sup> Avenue; thence southerly and on the centerline of 22<sup>nd</sup> Avenue to its intersection with the centerline 14<sup>th</sup> Street; thence westerly and on the centerline 14<sup>th</sup> Street to its intersection with the centerline 23<sup>rd</sup> Avenue; Thence southerly and on the centerline 23<sup>rd</sup> Avenue to its intersection with the easterly extension of the south line Lot 1, Block 116, Original City of Columbus ; thence westerly and on the westerly extension of the south line Lots 1 thru 4, Blocks 116 thru 122 to its intersection with the centerline 33<sup>rd</sup> Avenue; thence northerly and on the centerline 33<sup>rd</sup> Avenue to the Point of Beginning.

A schedule of the proposed apportionment of the benefits and assessments and maps of said district have been prepared and are filed in the office of the city clerk located at 2500 14 Street, Suite 3, Columbus, NE, and are available for inspection during regular business hours.

City of Columbus  
Shuraya Choat, City Clerk

Publish: 8:29:24; 09:05, 12:24  
Affidavit of Publication



City Hall  
2500 14<sup>th</sup> St.  
Columbus, NE 68601  
402-562-4232  
columbusne.us

DATE: September 11, 2024  
TO: Board of Equalization  
FROM: Jean Van Iperen, Planning & Economic Development Coordinator  
RE: BID Assessment

**DISCUSSION:**

On June 5, 2023, the Columbus City Council approved the establishment of the Downtown Business Improvement District #3. As per the Business Improvement District Act, cities may impose special assessments on owners of property within the district. The money generated from the establishment of such district will be used for the purpose, public facilities and improvements to be made or maintained within the District to include: district advertising and marketing; legal notices; events in the district; wayfinding signage; parking lot improvements; streetscape; lighting; beautification; art; and landscaping; as well as maintenance and construction, repair, and reconstruction of any improvements or facilities authorized by the Business Improvement District Act.

The method of special assessment to be imposed within the Downtown Business Improvement District shall be a yearly special assessment, with single-family owner-occupied residences excluded from said assessment. The yearly special assessment paid by the affected property owners within the Downtown Business Improvement District is based on the county's assessed value of the property. A \$200 assessment per \$100,000 of valuation with a \$750.00 cap per property per year for as long as this Downtown Business Improvement District is in existence will be used for the assessment calculation for all affected properties.

**SIGNATURE:**

By: 

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# BID BUDGET

Year:	Budget 23-24	Actual 2023-24	Remaining	Percent Remaining	Budget 24-25	
INCOME TYPE	Explanation					
<b>Beginning Cash</b>					\$87,429.64	
City's Match	City's match for year	\$53,078.59	\$42,519.63	\$10,558.96	20%	\$53,743.48
Property Assessments	2023 assessment (\$53,078.59 )	\$53,078.59	\$50,460.46	\$2,618.13	5%	\$53,743.48
Donations						
Grants						\$5,382.00
Interest			\$1,909.53			
Other Revenue						
<b>TOTAL INCOME</b>		\$106,157.18	\$94,889.62	\$13,177.09		\$200,298.60

EXPENSES						
Advertising	Downtown Banners	\$30,000.00		\$30,000.00	100%	
	Marketing/Advertising	\$15,000.00	\$2,215.16	\$12,784.84	85%	\$20,000.00
	Permanent Signage	\$6,761.00		\$6,761.00	100%	\$10,000.00
Legal Notices	Monthly Meeting, Annual Review of Property tax	\$100.00	\$134.33	-\$34.33	-34%	\$250.00
Travel & Training						
Events/Other	Frankfort Square (lights)	\$10,000.00	\$1,860.00	\$8,140.00	81%	\$75,000.00
Collection Fee to County	1 .5% fee to county for collection of assessment	\$796.18	\$785.55	\$10.63	1%	\$806.15
General Supplies						
Trees & Shrubs	Planting and/or Removal					
Planters	Plants for Planters/Soil					
	Watering					
	Planter Boxes	\$6,000.00		\$6,000.00	100%	\$6,000.00
MISC Projects	Trash Receptacles	\$10,000.00	\$8,482.50	\$1,517.50	15%	
	Christmas Decorations	\$15,000.00		\$15,000.00	100%	\$45,000.00
	SWAN -- Columbus Sculpture Walk	\$2,500.00	\$2,500.00	\$0.00	0%	\$2,500.00
	Facade Improvements					
	Business Owner Educational Classes					\$5,382.00
	Branding	\$10,000.00	\$2,750.00	\$7,250.00	73%	
<b>TOTAL EXPENSES</b>		\$106,157.18	\$18,727.54	\$87,429.64	82%	\$164,938.15

**All Properties -- Assessment is based on \$200 per \$100,000 of valuation per County records with a \$750 cap per property per year**

Parcel ID	Current Owner	Owner's Address	City, State Zip	Site Address	Legal Description	Property Type	Assessed Total	Assessment with \$750 Cap
710000651	SAMSON INC c/o SCOTT MUELLER	2204 14 ST	COLUMBUS NE 68601	2204 14 ST	LOTS 7-8 BLK 47 ORIGINAL COLUMBUS	Commercial	\$521,915.00	\$750.00
710000896	SEQUOIA PROPERTIES LLC %ROGER B DEAL	1453 29 AVE	COLUMBUS NE 68601	1453 29 AVE	S77' LT 5 & S77' W22' LT 6 BLK 53 ORIGINAL COLUMBUS	Commercial	\$295,315.00	\$590.63
710000917	COLUMBUS MEDICAL PROPERTIES LLC	1454 28 AVE	COLUMBUS NE 68601		PT LOTS 7-8 BLK 53 ORIGINAL COLUMBUS	Commercial	\$15,585.00	\$31.17
710000924	COLUMBUS MEDICAL PROPERTIES LLC	1454 28 AVE	COLUMBUS NE 68601	1454 28 AVE	E44' LT 6 & PT LTS 7-8 BLK 53 ORIGINAL COLUMBUS	Commercial	\$748,125.00	\$750.00
710000980	DUBAS REFRIGERATION INC C/O JIM DUBAS	4017 HOWARD BLVD	COLUMBUS NE 68601	2910 14 ST	W58' LT 7 BLK 54 ORIGINAL COLUMBUS	Commercial	\$271,705.00	\$543.41
710000987	ROSE A NELSON (REVOCABLE TRUST)	6471 COUNTRY LINKS PL	COLUMBUS NE 68601	2904 14 ST	S86' E8' LOT 7 & S86' LOT 8 BLK 54 ORIGINAL COLUMBUS	COMMERCIAL	\$125,400.00	\$250.80
710000994	WALTER & TAMI KITTRELL JR	519 4 ST	COLUMBUS NE 68601	1460 29 AVE	N46' E8' LOT 7 & N46' LOT 8 BLK 54 ORIGINAL COLUMBUS	Residential	\$54,500.00	\$109.00
710001001	SAMSON INC ET AL	2204 14 ST	COLUMBUS NE 68601	2905 14 ST	LTS 1-2 BLK 55 ORIGINAL COLUMBUS	Commercial	\$385,940.00	\$750.00
710001015	RAUL DELACRUZ	2105 CHICAGO ST	SCHUYLER NE 68661	2917 14 ST	LOT 3 BLK 55 ORIGINAL COLUMBUS	Residential	\$189,950.00	\$1.00
710001029	PRE PROPERTIES LLC	2922 13 ST	COLUMBUS NE 68601	2922 13 ST	LOTS 5 & 6 BLK 55 ORIGINAL COLUMBUS	Commercial	\$356,250.00	\$712.50
710001043	BJS L L C	3355 36 AVE	COLUMBUS NE 68601	2910 13 ST	LOTS 7-8 BLK 55 ORIGINAL COLUMBUS	Commercial	\$300,000.00	\$600.00
710001050	DOUBLE T REALTY INC	PO BOX 728	COLUMBUS NE 68602-0728	2809 14 ST	LOT 1 BLK 56 ORIGINAL COLUMBUS	Commercial	\$38,415.00	\$76.83

**All Properties -- Assessment is based on \$200 per \$100,000 of valuation per County records with a \$750 cap per property per year**

710001057	MALLARD INVESTMENTS LLC	PO BOX 106	ALBION NE 68620-0106		LOTS 2 & 3 BLK 56 ORIGINAL COLUMBUS	Commercial	\$867,290.00	\$750.00
710001064	CLAVALINE LLC %JENNIFER R RICKERT	6669 COUNTRY CLUB DR	COLUMBUS NE 68601	1371 29 AVE	N90' LT 4 BLK 56 ORIGINAL COLUMBUS	Commercial	\$160,315.00	\$320.63
710001071	DOUBLE T REALTY A NEBRASKA CORPORATION	PO BOX 728	COLUMBUS NE 68602-0728	1361 29 AVE	S42' LT 4 BLK 56 ORIGINAL COLUMBUS	Commercial	\$6,930.00	\$13.86
710001113	DOUBLE T REALTY INC	PO BOX 728	COLUMBUS NE 68602-0728	2804 13 ST	LOTS 5-6-7-8 BLK 56 ORIGINAL COLUMBUS	Commercial	\$1,625,090.00	\$750.00
710001134	CORY & KERI REEDER	329 23 ST	COLUMBUS NE 68601	1369 28 AVE	LOTS 3-4 BLK 57 ORIGINAL COLUMBUS	Commercial	\$836,000.00	\$750.00
710001141	GREG & SANDI BADSTIEBER	7860 CAYMAN CIR	COLUMBUS NE 68601	2720 13 ST	E22' LT 5 BLK 57 ORIGINAL COLUMBUS	Commercial	\$71,250.00	\$142.50
710001148	JCM PROPERTIES LLC	2724 13 ST	COLUMBUS NE 68601	2724 13 ST	W44' LOT 5 BLK 57 ORIGINAL COLUMBUS	Commercial	\$133,600.00	\$267.20
710001155	BRIAN KOZAK	967 S RIVER BIRCH LN	COLUMBUS NE 68601	2718 13 ST	W44' LT 6 BLK 57 ORIGINAL COLUMBUS	Commercial	\$160,315.00	\$320.63
710001162	ANDREW & SARAH CARANCI	3515 26 ST	COLUMBUS NE 68601	2714 13 ST	E22' LT 6 & W30' OF N44' LT 7 BLK 57 ORIGINAL COLUMBUS	Commercial	\$123,500.00	\$247.00
710001169	MICHAEL MCDERMOTT	167 RD C	COLUMBUS NE 68601	1356-1362 27 AVE	PT LOT 7 BLK 57 ORIGINAL COLUMBUS	Commercial	\$153,900.00	\$307.80
710001176	ANDREW & SARAH CARANCI	3515 26 ST	COLUMBUS NE 68601	2712 13 ST	W8' S22' LOT 7 & W30' LOT 8 BLK 57 ORIGINAL COLUMBUS	Commercial	\$106,875.00	\$213.75
710001183	MICHAEL & KRISTINA FRAUENDORFER	54621 822 ROAD	HUMPHREY NE 68642	1354 27 AVE	E124' S1/3 LT 7 & E80' LT 8 BLK 57 ORIGINAL COLUMBUS	Commercial	\$1,155,000.00	\$750.00
710001190	DONALD & ALICE SIEH	2779 46 AVE	COLUMBUS NE 68601	2710 13 ST	E22' W52' LT 8 BLK 57 ORIGINAL COLUMBUS	Commercial	\$71,250.00	\$142.50
710001204	10 COUNTY PROPERTIES LLC	1371 26 AVE	COLUMBUS NE 68601	1371 26 AVE	W114' LOT 3 BLK 58 ORIGINAL COLUMBUS	Commercial	\$347,350.00	\$694.70

**All Properties -- Assessment is based on \$200 per \$100,000 of valuation per County records with a \$750 cap per property per year**

710001225	TRAD PROPERTIES LLC	361 S 4 AVE	COLUMBUS NE 68601	1371 26 AVE	W114' LT 4 BLK 58 ORIGINAL COLUMBUS	Commercial	\$347,350.00	\$694.70
710001232	ALLEN & TANYA NIEDBALSKI	727 2 ST	COLUMBUS NE 68601	2524 13 ST	W20 1/2' LOT 5 & W20 1/2' S18' LOT 6 BLK58 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63
710001239	CONE CORPORATION % PATRICK J FEEHAN	2103 25 ST	COLUMBUS NE 68601	2520 13 ST	E23 4/10' W1/2 LT 5 & E23 4/10' S18' W1/2 LT 6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710001246	KEVIN & KERI HOBZA	9242 33 AVE	COLUMBUS NE 68601	2518 13 ST	W21 1/2' E1/2 LOTS 5-6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710001253	PATRICK GARRETT	2616 36 ST	COLUMBUS NE 68601	2516 13 ST	W22 1/2' E44 1/2' LOTS 5- 6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710001260	STEVEN & KATHY MILLER	3068 37 AVE	COLUMBUS NE 68601	1361 26 AVE	N20 1/2' W59' LT 6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710001267	WILLAIM & CATHERINE KURTENBACH	1359 26 AVE	COLUMBUS NE 68601	1359 26 AVE	S1/2 N41' W59' LT 6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710001274	THOMAS & KIARA ZIEMBA-EICKMEIER	2522 13 ST	COLUMBUS NE 68601	2522 13 ST	E22.1' W42.6' LT 5 & S18' E22.1' W42.6' LT 6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$96,190.00	\$192.38
710001281	THOMAS & KIARA ZIEMBA-EICKMEIER	2522 13 ST	COLUMBUS NE 68601	2522 13 ST	E7' OF W66' OF N41' & S7' OF N48' OF W66' LT 6 BLK 58 UND 1/4 INT ORIGINAL COLUMBUS	Commercial	\$1,125.00	\$2.25
710001309	MICHAEL & JANILLE MOSER	2514 13 ST	COLUMBUS NE 68601	2514 13 ST	E1/6 LTS 5-6 BLK 58 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63
710001316	MICHAEL & JANILLE MOSER	2514 13 ST	COLUMBUS NE 68601	2512 13 ST	W1/3 LOT 7 BLK 58 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95

**All Properties -- Assessment is based on \$200 per \$100,000 of valuation per County records with a \$750 cap per property per year**

710001323	STEVA PAUS & CARLENE CLAUSEN	6321 65 ST	COLUMBUS NE 68601	2510 13 ST	M 1/3 LT 7 BLK 58 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63
710001330	FABULOUS FOREVER LLC	2508 13 ST	COLUMBUS NE 68601	2508 13 ST	E1/3 LT 7 BLK 58 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63
710001337	FABULOUS FOREVER LLC	2508 13 ST	COLUMBUS NE 68601	2506 13 ST	W1/3 LT 8 BLK 58 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63
710001344	NATHAN & LINDSAY THOMSON	36219 235 AVE	PLATTE CENTER NE 68653	2504 13 ST	M22' LT 8 BLK 58 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710001365	DAMON VOGT	2409 14 ST	COLUMBUS NE 68601	2409 14 ST	LOT 2 BLK 59 ORIGINAL COLUMBUS	Commercial	\$106,875.00	\$213.75
710001379	RONALD & KRISTIN STOCK	2422 13 ST	COLUMBUS NE 68601	2422 13 ST	LOT 5 & W14' LOT 6 BLK 59 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38
710001386	RICHARD & CINDY VANDENBERG	2416 13 ST	COLUMBUS NE 68601	2416 13 ST	E30' W44' LT 6 BLK 59 ORIGINAL COLUMBUS	Commercial	\$123,975.00	\$247.95
710001393	COLUMBUS IN ACTION C/O SCOTT MUELLER	2204 14 ST	COLUMBUS NE 68601	2414 13 ST	THE W16' OF E22' OF LOT 6 & W6" OF S117'OF E6' LOT 6 BLK 59 ORIGINAL COLUMBUS	Commercial	\$24,875.00	\$49.75
710001400	COLUMBUS IN ACTION C/O SCOTT MUELLER	2204 14 ST	COLUMBUS NE 68601	2412 13 ST	THE E6' LOT 6 EXC W6" OF S117'THEREOF & W 44' LOT 7 BLK 59 ORIGINAL COLUMBUS	Commercial	\$50,295.00	\$100.59
710001407	ROBERT & CAROLYN LEGENZA	9451 18 AVE	COLUMBUS NE 68601	2402 13 ST	E65'4" LOT 8 BLK 59 ORIGINAL COLUMBUS	Commercial	\$337,500.00	\$675.00
710001414	RADICALLY RED L L C	129 N 3 ST	NORFOLK NE 68701	2408 13 ST	E1/3 LOT 7 & W8" LOT 8 BLK 59 ORIGINAL COLUMBUS	Commercial	\$85,500.00	\$171.00
710001428	COLUMBUS INNOVATION CENTER LLC	2204 14 ST	COLUMBUS NE 68601	1365 24 AVE	LOT 2 & 3 & S69.5 LOT 4 BLK 60 ORIGINAL COLUMBUS	Commercial	\$552,190.00	\$750.00

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710001442	CARLOS FLORES LUCAR & BERTHA CANCHARI LUCAR	905 E 9 ST	SCHUYLER NE 68661	2323 14 ST	N62'6 LOT 4 BLK 60 ORIGINAL COLUMBUS	Commercial	\$52,940.00	\$105.88
710001449	C & M VENTURES LLC C/O CHAD DALLMAN	2322 13 ST	COLUMBUS NE 68601	2322 13 ST	LOT 5 & PT LOT 6 BLK 60 ORIGINAL COLUMBUS	Commercial	\$138,940.00	\$277.88
710001456	GARY M ABBOTT	1 THUNDERSHORE DR	COLUMBUS NE 68601	2318 13 ST	PT LOT 6 BLK 60 ORIGINAL COLUMBUS	Commercial	\$142,500.00	\$285.00
710002016	RJZ PROPERTIES LLC	3555 30 AVE	COLUMBUS NE 68601	2301 13 ST	E44' N95' LT 1 & N12' S37' LTS 1 & 2 & N12' S37' E20'8 LT 3 BLK 82 ORIGINAL C OLS (ALLEY 1/4 INT)	Commercial	\$80,150.00	\$160.30
710002023	JOHNCO ENTERPRISES LLC %KEVIN W JOHNSON	3009 TIMBER EDGE DR	COLUMBUS NE 68601	23 AVE & 12 ST	S25' LOT 1 & S25' E1/3 LOT 2 BLK 82 ORIGINAL COLUMBUS	Commercial	\$42,750.00	\$85.50
710002030	JOHNCO ENTERPRISES LLC %KEVIN W JOHNSON	3009 TIMBER EDGE DR	COLUMBUS NE 68601	2307 13 ST	N95' W22' LT 1 & N95' E22' LT 2 EXC W16"THEOREF BLK 82 ORIGINAL COLUMBUS	Commercial	\$106,875.00	\$213.75
710002037	JOHNCO ENTERPRISES LLC %KEVIN W JOHNSON	3009 TIMBER EDGE DR	COLUMBUS NE 68601	2307 13 ST	N12' S37' LTS 1-2 & N12' S37' OF E20.8' LOT 3 BLK 82 ORIGINAL COLUMBUS	Commercial	\$1,000.00	\$2.00
710002044	JOHNCO ENTERPRISES LLC %KEVIN W JOHNSON	3009 TIMBER EDGE DR	COLUMBUS NE 68601	2307 13 ST	S25' OF W2/3 LT 2 EXC W16 THEREOF BLK 82 ORIGINAL COLUMBUS	Commercial	\$14,690.00	\$29.38
710002058	RUSSELL HOETFELKER	410 W 20 ST	FREMONT NE 68025	2313 13 ST	N95' W2/3 LOT 2 & N95' W16 E1/3 LOT 2 BLK 82 ORIGINAL COLUMBUS	Commercial	\$106,875.00	\$213.75

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710002065	RUSSELL HOETFELKER	410 W 20 ST	FREMONT NE 68025	2313 13 ST	E20'8 OF N95' & E20'8 OF S25' LOT 3 BLK 82 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710002072	CENTRAL STATES CONFERENCE CORPORATION OF SEVENTH-DAY ADVENTIST	3301 PARALLEL PARKWAY	KANSAS CITY KS 66104	2317 13 ST	W45'4 LOT 3 BLK 82 ORIGINAL COLUMBUS	Commercial	\$0.00	\$0.00
710002079	SCHWEITZER'S PRECISION WELDING LLC	2323 13 ST	COLUMBUS NE 68601	2323 13 ST	W2/3 LT 4 BLK 82 ORIGINAL COLUMBUS	Commercial	\$160,315.00	\$320.63
710002086	IZAGUIRRE RENTALS LLC C/O YONNI B IZAGUIRRE	4518 32 ST	COLUMBUS NE 68601	2319 13 ST	E1/3 LT 4 BLK 82 ORIGINAL COLUMBUS	Commercial	\$89,065.00	\$178.13
710002100	THOMAS & JENNIFER SCHWANK	2401 13 ST	COLUMBUS NE 68601	2401 13 ST	E2/3 LT 1 BLK 83 ORIGINAL COLUMBUS	Commercial	\$128,250.00	\$256.50
710002107	STEVEN & PATRICIA HURT	2405 13 ST	COLUMBUS NE 68601	2405 13 ST	W1/3 LT 1 BLK 83 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63
710002121	STEVE LLOYDS RENTALS LLC	3221 13 ST	COLUMBUS NE 68601	2409 13 ST	M1/3 LT 2 BLK 83 ORIGINAL COLUMBUS	Commercial	\$192,375.00	\$384.75
710002128	ERIC & KYLIE SEDLACEK	28013 WOODSIDE DR	COLUMBUS NE 68601	2411 13 ST	W1/3 LOT 2 & E1/3 LOT 3 BLK 83 ORIGINAL COLUMBUS	Commercial	\$376,300.00	\$750.00
710002135	BANK OF THE VALLEY	3235 47 ST	COLUMBUS NE 68601	2415 13 ST	W2/3 LT 3 BLK 83 ORIGINAL COLUMBUS	Commercial	\$356,250.00	\$712.50
710002142	JMGC PROPERTIES LLC	13676 O ROAD	OSCEOLA NE 68651	2417 13 ST	E2/3 N2/3 LT 4 BLK 83 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38
710002149	PROPERTY GURUS LLC	63 COTTONWOOD DR	COLUMBUS NE 68601	2423 13 ST	W1/3 N2/3 LT 4 BLK 83 ORIGINAL COLUMBUS	Commercial	\$240,475.00	\$480.95
710002156	PROPERTY GURUS LLC	63 COTTONWOOD DR	COLUMBUS NE 68601	1263 25 AVE	S1/3 LOT 4 BLK 83 ORIGINAL COLUMBUS	Commercial	\$374,065.00	\$748.13

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710002184	ROSETREE LLC	14401 ADAMS ST	LINCOLN NE 68527	1261 24 AVE	E19' OF LOT 6 & ALL LOTS 7 & 8 LYING N OF UPRR ROW BLK 83 ORIGINAL COLUMBUS	Commercial	\$391,875.00	\$750.00
710002191	COLUMBUS BANK & TRUST CO	2501 13 ST	COLUMBUS NE 68601	1264 25 AVE	S44' E50' LT 1 BLK 84 ORIGINAL COLUMBUS	Commercial	\$320,625.00	\$641.25
710002198	COLUMBUS BANK A CORP	2501 13 ST	COLUMBUS NE 68601	2501 13 ST	E25' N88' LT 1 BLK 84 ORIGINAL COLUMBUS	Commercial	\$285,000.00	\$570.00
710002212	COLUMBUS BANK & TRUST COMPANY	2501 13 ST	COLUMBUS NE 68601	2505 13 ST	W16' LT 1,W25' E50' N88' LT 1 & E12 1/2'LT 2 BLK 84 ORIGINAL COLUMBUS	Commercial	\$356,250.00	\$712.50
710002219	BEYOUTIFUL BOUTIQUE & GIFTS LLC	3252 41 AVE	COLUMBUS NE 68601	2507 13 ST	W24 1/2' E37' LT 2 BLK 84 ORIGINAL COLUMBUS	Commercial	\$213,750.00	\$427.50
710002233	BEYOUTIFUL BOUTIQUE & GIFTS LLC	3252 41 AVE	COLUMBUS NE 68601	2509 13 ST	E23 3/4' OF W29' LOT 2 BLK 84 ORIGINAL COLUMBUS COMBINED W/---84-70 INCLUDING 2ND FLOOR (25' X 90')	Commercial	\$213,750.00	\$427.50
710002240	MNYFFELER PROPERTIES LLC	2511 13 ST	COLUMBUS NE 68601	2511 13 ST	W5 1/4' LOT 2 & E21' N70' & E20 1/2' S62' LOT 3 BLK 84 ORIGINAL COLUMBUS	Commercial	\$80,150.00	\$160.30
710002247	DAVID PLACEK	2513 13 ST	COLUMBUS NE 68601	2513 13 ST	PT LTS 3-4 BLK 84 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38
710002254	SCOT ROSENDAHL	4615 COUNTY SHADOWS PLACE	COLUMBUS, NE 68601	2517 13 ST	W60' N22' LT 4 BLK 84 ORIGINAL COLUMBUS	Commercial	\$133,600.00	\$267.20
710002261	IZAGUIRRE RENTALS LLC C/O YONNI B IZAGUIRRE	4518 32 ST	COLUMBUS NE 68601	1267 26 AVE	N20' S62' LOT 4 BLK 84 ORIGINAL COLUMBUS	Commercial	\$67,500.00	\$135.00

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710002268	O-DOUBLE T LLC	2412 32 ST	COLUMBUS NE 68601	1265 26 AVE	N20' OF S41 1/2' LOT 4 BLK 84 ORIGINAL COLUMBUS	Commercial	\$143,575.00	\$287.15
710002275	SCOT ROSENDAHL	4615 COUNTY SHADOWS PLACE	COLUMBUS, NE 68601	1263 26 AVE	S21.5' LT 4 BLK 84 ORIGINAL COLUMBUS	Commercial	\$28,035.00	\$56.07
710002282	RONALD PROKUPEK & CHRISTINE HANEY	1006 ROAD F1	SCHUYLER NE 68661	1259 26 AVE	PT OF N44' LOT 5 & N44' W22' LOT 6 BLK 84 ORIGINAL COLUMBUS	Commercial	\$53,440.00	\$106.88
710002289	MINISTERIOS PENTECOSTES MARANATHA	1855 ARTHUR DR	CRETE, NE 68333- 2506	1255 26 AVE	N25.5' S65' LOT 5 & N25.5' S65' W22' LOT6 BLK 84 ORIGINAL COLUMBUS	Commercial	\$65,390.00	\$130.78
710002296	IZAGUIRRE RENTALS LLC C/O YONNI IZAGUIRRE	4518 32 ST	COLUMBUS NE 68601	1253 26 AVE	N19 1/2' S39 1/2' LOT 5 & N19 1/2' S39 1/2' W1/3 LOT 6 BLK 84 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710002303	IZAGUIRRE RENTALS LLC C/O YONNI IZAGUIRRE	4518 32 ST	COLUMBUS NE 68601	1251 26 AVE	S20' LOT 5 & S20' W1/3 LOT 6 BLK 84 ORIGINAL COLUMBUS	Commercial	\$265,555.00	\$531.11
710002310	BRIAN & TARYN KOZAK	967 S RIVER BIRCH LN	COLUMBUS NE 68601	1257 26 AVE	S23' N67' LOT 5 & S23' N67' W1/3 LOT 6 BLK 84 ORIGINAL COLUMBUS	Commercial	\$65,390.00	\$130.78
710002324	BRAIN & TARYN KOZAK	967 S RIVER BIRCH LN	COLUMBUS NE 68601	2516 12 ST	M1/3 LT 6 BLK 84 ORIGINAL COLUMBUS	Commercial	\$55,320.00	\$110.64
710002331	SHARAM LLC % GARY SHARMAN	2109 14 ST	COLUMBUS NE 68601		PT LOT 7 BLK 84 ORIGINAL COLUMBUS	Commercial	\$7,875.00	\$15.75
710002345	MICHAEL & AMY BRANDT	2769 46 AVE	COLUMBUS NE 68601	2512 12 ST	E1/2 LOT 6 & W2/3 LOT 7 EXC 18' X 42' TRBLK 84 ORIGINAL COLUMBUS	Commercial	\$94,400.00	\$188.80

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710002352	PABLO HERNANDEZ CABRERA & SOLEDAD HERNANDEZ	2222 18 ST	COLUMBUS NE 68601	1260 25 AVE	N1/3 E15' LT 7 & N1/3 LT 8 EXC S1/2' OF E40' OF N44' LOT 8 BLK 84 ORIGINAL COLUMBUS	Commercial	\$117,565.00	\$235.13
710002359	MICEK BROTHERS L L C % ASSOCIATED TAX SERVICE	3223 16 ST	COLUMBUS NE 68601	2502 12 ST	S10' N55' E15' LOT 7 & S78' E40 1/2' LOT8, S10' N54' LOT 8 & S1/2 N44' E40' LOT 8 BLK 84 ORIG COLUMBUS	Commercial	\$81,940.00	\$163.88
710002366	MICEK BROTHERS L L C % ASSOCIATED TAX SERVICE	3223 16 ST	COLUMBUS NE 68601	2508 1/2 12 ST	S78' E15' & W7' E1/3 LOT 7 & S78' W1' LOT 8 BLK 84 ORIGINAL COLUMBUS	Commercial	\$53,440.00	\$106.88
710002373	MICEK BROTHERS L L C % ASSOCIATED TAX SERVICE	3223 16 ST	COLUMBUS NE 68601	2506 12 ST	E24 1/2' W25 1/2' S78' LOT 8 BLK 84 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710002380	KURT & CARRIE KUHLMAN	2409 MUIRFIELD PLACE	COLUMBUS NE 68601	2601 13 ST	E44' N66' LOT 1 BLK 85 ORIGINAL COLUMBUS(2601 13 ST & 1266 26 AVE)	Commercial	\$178,125.00	\$356.25
710002394	RICHARD & JOAN TOOLEY	2615 13 ST	COLUMBUS NE 68601	2605 13 ST	W22' N88' LOT 1 & E14' OF N88' & W52' LOT 2 & S22' E44' N88' LOT 1 BLK 85 ORIGINAL COLUMBUS	Commercial	\$285,000.00	\$570.00
710002401	DAVID PLACEK	2513 13 ST	COLUMBUS NE 68601	1264 26 AVE	N1/2 S1/3 LOT 1 & E14' N22' S44' LOT 2 BLK 85 ORIGINAL COLUMBUS	Commercial	\$42,750.00	\$85.50
710002408	TS INVESTMENTS LLC	14344 415 ST	LEIGH NE 68643	1262 26 AVE	S22' LOT 1 & S22' E14' LOT 2 BLK 85 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95

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710002415	FIRST NATIONAL BANK & TRUST CO % FIRST NATIONAL BUILDINGS INC	ATTN: REAL ESTATE DEPARTMENT 1620 DODGE STREET STOP 3120	OMAHA NE 68197-3120		W22' OF N80' LT 3 BLK 85 ORIGINAL COLUMBUS	Commercial	\$10,560.00	\$21.12
710002422	RICHARD & JOAN TOOLEY	2615 13 ST	COLUMBUS NE 68601	2615 13 ST	E2/3 LT 3 BLK 85 ORIGINAL COLUMBUS	Commercial	\$213,750.00	\$427.50
710002429	FIRST NATIONAL BANK & TRUST CO % FIRST NATIONAL BUILDINGS INC	ATTN: REAL ESTATE DEPARTMENT 1620 DODGE STREET STOP 3120	OMAHA NE 68197-3120	2623 13 ST	S52' W1/3 LOT 3 & ALL LOT 4 BLK 85 ORIGINAL COLUMBUS	Commercial	\$1,603,125.00	\$750.00
710002436	FIRST NATIONAL BANK & TRUST CO % FIRST NATIONAL BUILDINGS INC	ATTN: REAL ESTATE DEPARTMENT 1620 DODGE STREET STOP 3120	OMAHA NE 68197-3120	2623 13 ST	LOTS 5-6-7-8 BLK 85 ORIGINAL COLUMBUS	Commercial	\$427,500.00	\$750.00
710002443	OASIS PALSS LLC	1264 27 AVE	COLUMBUS NE 68601	1264 27 AVE	S1/6 LOT 1 & E14' S1/6 LOT 2 BLK 86 ORIGINAL COLUMBUS	Commercial	\$117,565.00	\$235.13
710002450	EARLEY ENTERPRISE LLC	PO BOX 1466	COLUMBUS NE 68601	1266 27 AVE	N2/3 S1/2 LOT 1 & N2/3 S1/2 E1/3 & W8' E1/3 S1/6 LOT 2 BLK 86 ORIGINAL COLUMBUS	Commercial	\$324,190.00	\$648.38
710002457	LEVEL ONE PROPERTIES LLC	2309 19 ST	COLUMBUS NE 68601	1270 27 AVE	N1/2 LOT 1 & N1/2 E22' LOT 2 BLK 86 ORIGINAL COLUMBUS	Commercial	\$234,375.00	\$468.75
710002464	MARGARET MAGORIEN	2707 13 ST	COLUMBUS NE 68601	2707 13 ST	W2/3 LOT 2 BLK 86 ORIGINAL COLUMBUS	Commercial	\$160,315.00	\$320.63
710002471	STEVE LLOYD'S RENTALS LLC	3221 13 ST	COLUMBUS NE 68601	2711 13 ST	E1/3 LOT 3 BLK 86 ORIGINAL COLUMBUS	Commercial	\$66,000.00	\$132.00
710002485	KEVIN & PAIGE ALBERS	309 5 ST	COLUMBUS NE 68601-7178	2719 13 ST	E1/3 LT 4 BLK 86 ORIGINAL COLUMBUS	Commercial	\$110,645.00	\$221.29
710002492	LA FAMILIA LOPEZ INC	2721 13 ST	COLUMBUS NE 68601	2721 13 ST	W2/3 LT 4 BLK 86 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38

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710002506	LEE ENTERPRISES INC % COLUMBUS TELEGRAM	PO BOX 25219	RICHMOND VA 23260	1254 27 AVE	ALL LTS 6-7-8 EXC N44' LTS 7-8 BLK 86 ORIGINAL COLUMBUS	Commercial	\$480,940.00	\$750.00
710002513	DICK AND DOTTE'S PROPERTY LLC % RICHARD E JABLONSKI	PO BOX 391	COLUMBUS NE 68602-0391	1258 27 AVE	N44' LTS 7-8 BLK 86 ORIGINAL COLUMBUS (1258-60-62 27 AVE)	Commercial	\$182,815.00	\$365.63
710002520	JLO PROPERTIES LLC	PO BOX 581	COLUMBUS NE 68602-0581	2801 13 ST	E2/3 LT 1 BLK 87 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710002527	KEN MCMEEKIN & LARRY TAYLOR	2807 13 ST	COLUMBUS NE 68601	2807 13 ST	PT LOT 1 & PT LOT 2 BLK 87 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710002541	ALYSSA J HOGELAND	6552 56 AVE PL	COLUMBUS NE 68601	2815 13 ST	E1/3 LOT 3 BLK 87 ORIGINAL COLUMBUS	Commercial	\$96,190.00	\$192.38
710002548	LORENE A CERNY TRUST	2805 HUSKER LANE	COLUMBUS NE 68601	2817 13 ST	W44' LOT 3 & ALL LOT 4 BLK 87 ORIGINAL COLUMBUS	Commercial	\$117,565.00	\$235.13
710002555	LORENE A CERNY TRUST	2805 HUSKER LANE	COLUMBUS NE 68601	2817 13 ST	N44' LOT 5 & N44' W56' LOT 6 BLK 87 ORIGINAL COLUMBUS	Commercial	\$80,150.00	\$160.30
710002583	CLAYTON & ALICIA HOADLEY	2244 129 RD	SHELBY NE 68662	2814 12 ST	S102' E8' & W2' E10' S14' N44' LT 6 & W44' S71' & W18.5' N19.5' S90.5' LT 7 BLK 87 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710002590	ARNOLD MOTOR SUPPLY LLP	601 FIRST AVE SOUTHWEST PO BOX 320	SPENCER IA 51301	1254 28 AVE	E 22' S71' LOT 7 BLK 87 ORIGINAL COLUMBUS	Commercial	\$30,175.00	60.35
710002597	ARNOLD MOTOR SUPPLY LLP	601 FIRST AVE SOUTHWEST PO BOX 320	SPENCER IA 51301	1258 28 AVE	N61' LOT 7 EXC S19'6 OF W18'6 THEREOF & N61' LOT 8 BLK 87 ORIGINAL COLUMBUS	Commercial	\$90,530.00	\$181.06

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710002604	ARNOLD MOTOR SUPPLY LLP	601 FIRST AVE SOUTHWEST PO BOX 320	SPENCER IA 51301	1254 28 AVE	S71' LOT 8 BLK 87 ORIGINAL COLUMBUS	Commercial	\$90,530.00	\$181.06
710002611	EAKES INC	PO BOX 2098	GRAND ISLAND NE 68802-2098	2903 13 ST	E65' LT 1 BLK 88 ORIGINAL COLUMBUS	Commercial	\$128,250.00	\$256.50
710002618	EAKES INC	PO BOX 2098	GRAND ISLAND NE 68802-2098	2911 13 ST	W1' LOT 1 & ALL LOT 2 BLK 88 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38
710002632	EAKES	PO BOX 2098	GRAND ISLAND NE 68802-2098	2913 13 ST	E20.25' LT 3 BLK 88 ORIGINAL COLUMBUS	Commercial	\$96,190.00	\$192.38
710002639	LELAND BECHER & BLAKE BECHER	3701 S 44 ST	LINCOLN NE 68506	2915 13 ST	W45.75' LT 3 BLK 88 ORIGINAL COLUMBUS	Commercial	\$121,875.00	\$243.75
710002646	STEPHEN MANCUSO	2921 13 ST	COLUMBUS NE 68601	2921 13 ST	LOT 4 BLK 88 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38
710002653	EARLEY RENTALS LLC	PO BOX 1466	COLUMBUS NE 68602-1466	2920 12 ST	LOT 5 BLK 88 ORIGINAL COLUMBUS (2920 12 ST & 1253-1257 30 AVE)	Residential	\$146,420.00	\$292.84
710002660	MARK & THERESA INGRAM	PO BOX 1494	COLUMBUS NE 68602-1494	2916 12 ST	LOT 6 BLK 88 ORIGINAL COLUMBUS	Commercial	\$106,875.00	\$213.75
710002667	TROY & DANESE WEIL	1221 5 ST	COLUMBUS NE 68601	2910 12 ST	LOT 7 BLK 88 ORIGINAL COLUMBUS	Commercial	\$35,860.00	\$71.72
710002674	EAKES INC	PO BOX 2098	GRAND ISLAND NE 68802-2098		LOT 8 BLK 88 ORIGINAL COLUMBUS	Commercial	\$17,425.00	\$34.85
710002716	INT COLUMBUS 25 LLC	2055 33 AVE	COLUMBUS NE 68601	2420 11 ST	LOTS 5-6, PT LOTS 7-8 & W7' 24TH AVE ABUT E SIDE LT 8 (NOW VAC) BLK 94 ORIGINAL COLUMBUS	Commercial	\$168,775.00	\$337.55
710002744	DUBAS REFRIGERATION INC	4017 HOWARD BLVD	COLUMBUS NE 68601	2324 11 ST	LOT 5 BLK 95 ORIGINAL COLUMBUS	Commercial	\$145,800.00	\$291.60
710002751	TODD OBORNY	1003 2 ST	COLUMBUS NE 68601	2314 11 ST	W2/3 LT 6 BLK 95 ORIGINAL COLUMBUS	Residential	\$39,545.00	\$79.09

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710002758	NEIL & JANICE JENSEN	3 COTTONWOOD DR	COLUMBUS NE 68601	2312 11 ST	E1/3 LT 6 BLK 95 ORIGINAL COLUMBUS	Residential	\$31,500.00	\$63.00
710002765	LORI MICEK	3511 35 ST	COLUMBUS NE 68601	2310 11 ST	W24'6 LT 7 BLK 95 ORIGINAL COLUMBUS	Commercial	\$42,750.00	\$85.50
710002772	CLARENCE HARDY % JEANE C FLEMING MILLER	3810 25 ST #23	COLUMBUS NE 68601		E5" W24.6' LT 7 BLK 95 ORIGINAL COLUMBUS	Residential	\$50.00	\$0.10
710002779	IVAN AUTO CENTER LLC	2304 11 ST	COLUMBUS NE 68601	2304 11 ST	E41.11" OF LT 7 & ALL LT 8 S OF UP RR BLK 95 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25
710003948	SHIRK MANAGEMENT LLC C/O BRENT SHIRK	6311 S 245TH ST	ELKHORN, NE 68022-3017	2301 11 ST	ALL LOT 1 & E44' LOT 2 BLK 116 ORIGINAL COLUMBUS	Commercial	\$90,850.00	\$181.70
710003969	OBORNY GROUP LLC	1003 2 ST	COLUMBUS NE 68601	2311 11 ST	W1/3 LT 2 & ALL LOT 3 BLOCK 116 ORIGINALCOLUMBUS	Commercial	\$128,250.00	\$256.50
710003990	OBORNY GROUP LLC	2313 11 ST	COLUMBUS NE 68601	2319 11 ST	E1/3 LOT 4 BLK 116 ORIGINAL COLUMBUS	Commercial	\$48,100.00	\$96.20
710003997	MICHAEL & BRABARA SIEDLIK	2321 11 ST	COLUMBUS NE 68601	2321 11 ST	E22' OF W44' LOT 4 BLK 116 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710004004	MICHAEL & BRABARA SIEDLIK	2321 11 ST	COLUMBUS NE 68601	2323 11 ST	W1/3 LOT 4 BLK 116 ORIGINAL COLUMBUS	Commercial	\$8,710.00	\$17.42
710004025	WHATEVER LLC	5002 18 ST	COLUMBUS, NE 68601	2401 11 ST	E 1/2 LOT 1 BLK 117 ORIGINAL COLUMBUS	Commercial	\$96,200.00	\$192.40
710004039	PAUL & VIOLA GRAHAM	2405 11 ST	COLUMBUS NE 68601	2405 11 ST	W1/3 LT 1 BLK 117 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710004046	WAYNE & KARMA ZYSSET	3475 LINDEN DR	COLUMBUS NE 68601	2407 11 ST	E1/3 LT 2 BLK 117 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710004053	KATHERINE HANZEL	2409 11 ST	COLUMBUS NE 68601	2409 11 ST	M1/3 LT 2 BLK 117 ORIGINAL COLUMBUS	Commercial	\$64,125.00	\$128.25

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710004060	NEIL & JANICE JENSEN	3 COTTONWOOD DR	COLUMBUS NE 68601	2411 11 ST	W1/3 LOT 2 & E8 LOT 3 BLK 117 ORIGINAL COLUMBUS	Commercial	\$41,675.00	\$83.35
710004067	DTCR LLC	PO BOX 1305	COLUMBUS NE 68602-1305	2415 11 ST	W32'4 E1/2 LOT 3 BLK 117 ORIGINAL COLUMBUS	Commercial	\$65,815.00	\$131.63
710004074	DTCR LLC	PO BOX 1305	COLUMBUS, NE 68602-1305	2417 11 ST	E27' W1/2 LT 3 BLK 117 ORIGINAL COLUMBUS	Commercial	\$122,850.00	\$245.70
710004081	SAMSON GREEN SOLUTIONS LLC %SCOTT A MUELLER	2204 14 ST	COLUMBUS NE 68601	2419 11 ST	W6' LOT 3 & E19 1/2' LOT 4 BLK 117 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710004088	INT COLUMBUS 25 LLC	2055 33 AVE	COLUMBUS NE 68601	2423 11 ST	W24 1/2' E44' LT 4 BLK 117 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710004095	INT COLUMBUS 25 LLC	2055 33 AVE	COLUMBUS NE 68601	2421 11 ST	W1/3 LT 4 BLK 117 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710004151	CORY & KERI REEDER	12 TIMBERWOOD DR	COLUMBUS NE 68601	2501 11 ST	E1/3 LT 1 BLK 118 ORIGINAL COLUMBUS	Commercial	\$87,750.00	\$175.50
710004158	JORGE RODRIGUEZ & ANSELMA HERNANDEZ- RODRIGUEZ	48 CARRIAGE HOUSE EST	COLUMBUS NE 68601	2503 11 ST	M1/3 LOT 1 BLK 118 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55
710004165	CORY & KERI REEDER	12 TIMBERWOOD DR	COLUMBUS NE 68601	2505 11 ST	W22' LOT 1 EXC W13" OF N45' BLK 118 ORIGINAL COLUMBUS	Commercial	\$47,850.00	\$95.70
710004172	MARK & DEANNA HOWERTER	2507 11 ST	COLUMBUS NE 68601	2507 11 ST	W13 OF N45' OF W22' LT 1 & E1/3 LT 2 BLK 118 ORIGINAL COLUMBUS	Commercial	\$160,315.00	\$320.63
710004179	BRANDENBURG PROPERTIES LLC	32 CLEAR LAKE	COLUMBUS NE 68601	2511 11 ST	W1/3 LT 2 EXC E4' BLK 118 ORIGINAL COLUMBUS	Commercial	\$74,100.00	\$148.20

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710004186	HLK LLC	701 W 4 ST	GRAND ISLAND NE 68801	2509 11 ST	E1/3 W2/3 LT 2 & E4 W1/3 LT 2 BLK 118 ORIGINAL COLUMBUS	Commercial	\$53,440.00	\$106.88
710004193	JON KISER ETAL	2519 11 ST	COLUMBUS NE 68601	2513 11 ST	E2/3 LT 3 BLK 118 ORIGINAL COLUMBUS	Commercial	\$55,360.00	\$110.72
710004200	JON KISER ETAL	2519 11 ST	COLUMBUS NE 68601	2515 11 ST	W1/3 LT 3 BLK 118 ORIGINAL COLUMBUS	Commercial	\$49,355.00	\$98.71
710004207	JON KISER	2519 11 ST	COLUMBUS NE 68601	2519 11 ST	E1/3 LT 4 BLK 118 ORIGINAL COLUMBUS	Commercial	\$48,100.00	\$96.20
710004214	MIDAJEN PROPERTIES LLC	6756 COUNTRY CLUB DR	COLUMBUS NE 68601	2521 11 ST	M1/3 LT 4 BLK 118 ORIGINAL COLUMBUS	Commercial	\$124,315.00	\$248.63
710004221	JAMES & HOLLY FAULKNER JR	PO BOX 1224	COLUMBUS NE 68602-1224	1067 26 AVE	W1/3 LOT 4 EXC N77' THEREOF BLK 118 ORIGINAL COLUMBUS	Commercial	\$35,200.00	\$70.40
710004228	MIDAJEN PROPERTIES LLC	6756 COUNTRY CLUB DR	COLUMBUS NE 68601	2523-21 11 ST	N77' OF W1/3 LOT 4 BLK 118 ORIGINAL COLUMBUS	Commercial	\$103,600.00	\$207.20
710004298	DICK & DOTTE'S PROPERTY LLC %RICHARD JABLONSKI	PO BOX 391	COLUMBUS NE 68602-0391	2615 11 ST	W21' LOT 2 & E1/2 LOT 3 BLK 119 ORIGINALCOLUMBUS	Commercial	\$65,450.00	\$130.90
710004305	DAVID & KAY TSCHANTRE	313 MORTON RD	COLUMBUS NE 68601	2617 11 ST	W1/2 LT 3 BLK 119 ORIGINAL COLUMBUS	Commercial	\$69,475.00	\$138.95
710004312	DEAN & LAURA ENGQUIST	1616 3 ST	COLUMBUS NE 68601	1065 27 AVE	LOT 4 BLK 119 ORIGINAL COLUMBUS	Commercial	\$66,800.00	\$133.60
710004354	SRELLE2018 LLC %JAN R BECKER	2703 11 ST	COLUMBUS NE 68601	2703 11 ST	LOTS 1-2 BLK 120 ORIGINAL COLUMBUS	Commercial	\$267,190.00	\$534.38
710004382	DARRELL & JEAN MCKATHNIE	PO BOX 427	COLUMBUS NE 68602-0427	2803 11 ST	LOTS 1-2-3-4 & E1/2 VAC 29 AVE ABUTT LOT4 BLK 121 ORIGINAL COLUMBUS	Commercial	\$320,625.00	\$641.25

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710004410	MICHAEL LOVELL	269 14 AVE	COLUMBUS NE 68601	2902 10 ST	LOT 1 & W1/2 VAC 29 AVE ABUTT LOT 1 BLK 122 ORIGINAL COLUMBUS	Commercial	\$40,075.00	\$80.15
710004417	HOBZA INVESTMENT PROPERTIES LLC ATTN: KOREY S HOBZA	19466 340 ST	COLUMBUS NE 68601	30 AVE & 11 ST	PT LOTS 2-3-4 BLK 122 ORIGINAL COLUMBUS	Commercial	\$149,625.00	\$299.25
710077455	GUSTAVO LIRA VARGAS	1622 C ST	SCHUYLER NE 68661	1353 31 AVE	S44' W84' S1/2 LOT 3 BLK A BECKERS S D COLUMBUS	Residential	\$101,295.00	\$202.59
710077476	PRE PROPERTIES LLC	2922 13 ST	COLUMBUS NE 68601	1354 30 AVE	82' X 90' LOT 4 BLK A BECKERS S D COLUMBUS	Commercial	\$44,280.00	\$88.56
710077525	KIMBERLY OBERG ALTERNATIVE HEARING	1355 32 AVE	COLUMBUS NE 68601	1355 32 AVE	W1/2 S92' LOT 3 BLK B BECKERS S D COLUMBUS	Commercial	\$128,250.00	\$256.50
710077532	ALEJANDRIA RENTAL PROPERTIES LLC	2754 37 AVE	COLUMBUS NE 68601-2364	1361 32 AVE	N50' LOT 3 BLK B BECKERS S D COLUMBUS	Residential	\$108,660.00	\$217.32
710077539	CHAD & KERI HOMOLKA	2518 WHITETAIL DR	COLUMBUS NE 68601	1354 31 AVE	LOT 4 BLK B BECKERS S D COLUMBUS	Residential	\$208,850.00	\$417.70
710077581	JOSEPH WEMHOFF	4508 23 ST	COLUMBUS NE 68601	1353 33 AVE	LOT 5 BLK C BECKERS S D COLUMBUS EXC HWYTAKING	Commercial	\$106,875.00	\$213.75
710077588	JOSEPH WEMHOFF	4508 23 ST	COLUMBUS NE 68601	3216 13 ST	LOT 6 BLK C BECKERS S D COLUMBUS	Commercial	\$213,750.00	\$427.50
710077609	JUAN ROMERA LOPEZ	1235 E 2 ST	FREMONT NE 68025	1354 32 AVE	S70' LOT 8 BLK C BECKERS S D COLUMBUS	Residential	\$84,580.00	\$169.16

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710077616	STEVE LLOYD'S RENTALS LLC	3221 13 ST	COLUMBUS NE 68601	3221 13 ST	BLK D & PT ABANDONED RR ROW BECKERS S D OF O.L. 8 COLUMBUS	Commercial	\$356,250.00	\$712.50
710077630	FRATERNAL ORDER OF EAGLES PLATTE AERIE #1834 INC	3205 12 ST	COLUMBUS NE 68601	3201 13 ST	E80' OF BLK D BECKERS S D COLUMBUS	Commercial	\$40,640.00	\$81.28
710077651	STEVEN & JANET SUEPER	3153 40 AVE	COLUMBUS NE 68601	3121 13 ST	LOT 2 BLK E BECKERS S D COLUMBUS	Commercial	\$213,750.00	\$427.50
710077665	LOSEKE CONSTRUCTION LLC	76 COTTONWOOD DR	COLUMBUS NE 68601-6221	3009 13 ST	W1/2 LOT 1 BLK F BECKERS S D O L 8 COLUMBUS	Residential	\$193,605.00	\$387.21
710077672	COLORTHO LLC	10500 CROMWELL DR	LINCOLN NE 68516	3021 13 ST	E55' LOT 2 BLK F BECKERS S D COLUMBUS	Commercial	\$178,125.00	\$356.25
710077679	UC PROPERTY LLC	4230 S 22ND ST	OMAHA, NE 68107-1903	3023 13 ST	W77' LOT 2 BLK F BECKERS S D COLUMBUS	Commercial	\$213,750.00	\$427.50
710085680	UNION PACIFIC RAILROAD CO PROPERTY TAX	1400 DOUGLAS STOP 1640	OMAHA NE 68179-1640			State Centrally Assessed	\$0.00	\$0.00
710085722	FRATERNAL ORDER OF EAGLES PLATTE AERIE NO 1834 INC	PO BOX 1336	COLUMBUS NE 68602-1336	3205 12 ST	PT O.L. 7 COLUMBUS OUTLOTS COLUMBUS 50% EXEMPTION	Commercial	\$371,385.00	\$742.77
710125797	GREG PLUGGE & JOSEPH PLUGGE	3361 1/2 KOZY DRIVE	COLUMBUS NE 68601	3121 12 ST	LOT 1 UNION PACIFIC SD COLUMBUS	Commercial	\$374,065.00	\$748.13
710125804	ALEJANDRO MARROQUIN MENCOS	1903 7 ST COLUMBUS NE 68601	COLUMBUS NE 68601	3011 12 ST	LOT 2 UNION PACIFIC SD COLUMBUS	Commercial	\$133,600.00	\$267.20
710125811	DOUBLE T REALTY INC.	PO BOX 728	COLUMBUS NE 68602-0728	3005 12 ST	LOT 3 UNION PACIFIC SD COLUMBUS	Commercial	\$160,315.00	\$320.63

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710129293	UNION PACIFIC RAILROAD COMPANY %INT COLUMBUS 25 LLC	2055 33 AVE	COLUMBUS NE 68601		PT OF LOTS 7 & 8 BLK 94 ORIGINAL COLUMBUS	Commercial	\$12,410.00	\$24.82	
710137350	AARON SCHMID &/OR JACQUELYNE ROMSHEK	2805 13 ST	COLUMBUS NE 68601	2805 13 ST	PT E1/3 LOT 1 & PT W1/3 LOT 2 BLK 87 ORIGINAL COLUMBUS	Commercial	\$58,775.00	\$117.55	
710149621	JONATHAN & MARY BETH BARGEN	3700 DOONBEG RD	LINCOLN, NE 68520-1410	2314 13 ST	S50.35' OF E20.68 OF LOT 6 BLOCK 60 ORIGINAL COLUMBUS	Commercial	\$53,440.00	\$106.88	
710150020	PLATTE VALLEY ARCHERS INC	1261 26 AVE	COLUMBUS NE 68601	1261 26 AVE	PT OF THE N44' OF LOT 5 & N44' OF W22' OF LOT 6 BLOCK 84 COLUMBUS	Commercial	\$53,440.00	\$106.88	
710157244	<b>SWIERCZEK/DAVID J &amp; MARY K</b>	2509 9 ST	COLUMBUS NE 68601	1253 29 AVE	LOT 1 SWIERCZEK SD	Residential	\$125,740.00	\$251.48	
710157251	VICTOR & SAVANNAH ALONSO	2104 16 ST	COLUMBUS NE 68601	2816 12 ST	LOT 2 SWIERCZEK SD	Commercial	\$23,515.00	\$47.03	
710168073	JAMES FERGUSON	109 W PARKWAY	COLUMBUS NE 68601	2502 13 ST	LOT 2 BADSTIEBER 4TH SUBDIVISION A MINOR SD OF THE E1/3 OF LOT 8 BLK 58 ORIGINAL COLUMBUS	Commercial	\$74,815.00	\$149.63	
							\$32,157,480.00	\$447,100.00	\$53,743.48 #REF!

Assessment is based on \$200 per \$100,000 of valuation per County records with a \$750 cap

2.A. Resolution No. R24-99 equalizing and levying special assessments for improvements in Business Improvement District No. 3.

DRAFT

**RESOLUTION NO. R24-99**

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, SITTING AS A BOARD OF EQUALIZATION, TO EQUALIZE AND LEVY SPECIAL ASSESSMENTS FOR IMPROVEMENTS IN BUSINESS IMPROVEMENT DISTRICT NO. 3.

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, SITTING AS A BOARD OF EQUALIZATION, AS FOLLOWS:

SECTION 1. That the purpose of, public facilities, and improvements to be made or maintained within Business Improvement District No. 3 include: district advertising and marketing; legal notices; events in the district; wayfinding signage; parking lot improvements; streetscape; lighting; beautification; art; and landscaping; as well as maintenance and construction, repair, and reconstruction of any improvements or facilities authorized by the Business Improvement District Act.

SECTION 2. That the mayor and council hereby find and determine that the yearly assessment paid by the property owners in the affected area would be based on the county's assessed value of the effected real property. A \$200 assessment per \$100,000 of valuation will be used for the assessment calculation for all affected properties and there is a \$750 cap per property per year. Owner-occupied single-family residences are excluded from this assessment.

SECTION 3. That the mayor and council further find and determine that they have heretofore designated September 16, 2024, between the hours of 5:30 p.m. and 6:00 p.m., in the Community Building, Community Room, located at 2500 14 Street, Columbus, Nebraska, as the time and place for sitting as a Board of Equalization for the purpose of considering and levying special assessments upon the property specially benefited by said improvements to pay the cost of, constructing the same; that notice of the time and place of said meeting and sitting as a Board of Equalization for such purposes has been given as provided by law by publication in the Columbus Telegram, a legal newspaper published in and having a general circulation in the City of Columbus, at least ten (10) days prior thereto, said notice having been published in the issues of said newspaper dated August 29, 2024, September 5, 2024 and September 12, 2024; and that said board did at said session hear all persons who desired to be heard in reference to the equalization and levying of special assessments in said district for the purpose of paying the cost of constructing the improvements in said district.

SECTION 4. That the mayor and council further find and determine that the special benefits, according to the several lots and parcels of real estate in said district, is equal and uniform and in proportion with the county's assessed value of the effected properties of each of said lots and parcels of real estate abutting on, adjacent to, or benefiting from said improvements, and that the assessments levied herein should be

and are according to such assessed value. That said assessments shall be due and payable to the Platte County Treasurer as provided by law, and shall become delinquent 50 days from the date of the levy thereof; and that the assessment shall draw interest at the rate of prime plus one percent per annum from the date of the levy until paid; that any assessment not paid at the time of the next assessment a lien shall be placed upon the property as permitted by law.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

### **3. Adjournment.**